

United States Orienteering Federation, Inc.
Statement of Financial Position
As of January 31, 2014

Accrual Basis

	<u>Jan 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	71,568.65
1011 · BankAmerica contribs	1,415.51
1040 · Petty Cash	432.00
1070 · Vanguard	<u>127,835.77</u>
Total Checking/Savings	201,251.93
Accounts Receivable	
1110 · Accounts Receivable	<u>5,500.00</u>
Total Accounts Receivable	<u>5,500.00</u>
Total Current Assets	206,751.93
Other Assets	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	127,020.26
1582 · Endowment Fund, perm restricted	<u>70,568.91</u>
Total Other Assets	<u>197,839.17</u>
TOTAL ASSETS	<u>404,591.10</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	<u>43.82</u>
Total Credit Cards	43.82
Other Current Liabilities	
2150 · Accrued Expenses	<u>534.75</u>
Total Other Current Liabilities	<u>534.75</u>
Total Current Liabilities	<u>578.57</u>
Total Liabilities	578.57
Equity	
3010 · Net Assets, unrestricted	151,936.05
3020 · Endowments, Board designated	127,020.26
3100 · Net Assets, temp restricted	35,362.34
3210 · Endowments, perm restricted	70,568.91
Net Income	<u>19,124.97</u>
Total Equity	<u>404,012.53</u>
TOTAL LIABILITIES & EQUITY	<u>404,591.10</u>

United States Orienteering Federation, Inc.
Profit & Loss Budget vs. Actual
 January 2014 vs. 2013

Accrual Basis

	<u>Jan 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan 13</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	515.00	28,000.00	1.84%	760.86	34,000.00	2.24%
4010-02 · Contributions, restricted	840.00	30,500.00	2.75%	1,060.00	25,850.00	4.1%
4010-03 · Contributions, major gifts	0.00	50,000.00	0.0%	0.00	12,500.00	0.0%
4200 · Grants Received	0.00			0.00		
5180 · Program Income	2,893.00	32,300.00	8.96%	2,495.00	24,600.00	10.14%
5181 · Sponsorships	7,254.43	22,000.00	32.98%	16,000.00	20,000.00	80.0%
5210 · Membership dues	3,100.00	27,500.00	11.27%	3,095.00	31,000.00	9.98%
5211 · Life member dues	0.00			0.00		
5221 · Club dues	49,648.50	72,830.00	68.17%	56,781.50	70,000.00	81.12%
5222 · Insurance fees from clubs	0.00			0.00		
5310 · Interest Income	1.09	20.00	5.45%	0.00	100.00	0.0%
5360 · Endowment proceeds	0.00	7,900.00	0.0%	0.00	4,500.00	0.0%
5450-01 · Books redistribution	0.00	3,000.00	0.0%	0.00	2,000.00	0.0%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	611.31	16,000.00	3.82%	887.00	22,850.00	3.88%
5822 · Fundraising, unrestricted	25.00			0.00		
Total Income	64,888.33	290,050.00	22.37%	81,079.36	247,900.00	32.71%
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	500.00	12,000.00	4.17%	0.00	5,000.00	0.0%
7041 · Grants, program - Indiv	0.00	2,000.00	0.0%	0.00		
7200 · Payroll	6,949.90	81,500.00	8.53%	1,419.55	78,500.00	1.81%
8190 · ONA magazine	2,992.82	21,500.00	13.92%	0.00	20,500.00	0.0%
8520 · Insurance premiums	26,095.24	26,100.00	99.98%	16,369.36	15,000.00	109.13%
8590 · Elite Athlete Support & Dev	(95.00)	62,700.00	(0.15%)	4,560.23	66,900.00	6.82%
8594 · Programs for members & clubs	1,711.08	15,720.00	10.89%	937.88	16,900.00	5.55%

	<u>Jan 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan 13</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	2,750.00	40,000.00	6.88%	3,101.50	35,000.00	8.86%
8599-11 · Executive Director	3,106.80	17,800.00	17.45%	2,497.90	26,150.00	9.55%
8599-12 · Acctg & Mem Services	1,708.78	21,500.00	7.95%	1,819.71	21,000.00	8.67%
8599 · Board & Committees	43.74	13,000.00	0.34%	0.00	12,800.00	0.0%
Total Expense	<u>45,763.36</u>	<u>313,820.00</u>	<u>14.58%</u>	<u>30,706.13</u>	<u>297,750.00</u>	<u>10.31%</u>
Net Ordinary Income	19,124.97	(23,770.00)	(80.46%)	50,373.23	(49,850.00)	(101.05%)
Other Income/Expense						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
Total Other Income	<u>0.00</u>			<u>0.00</u>		
Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>19,124.97</u></u>	<u><u>(23,770.00)</u></u>	<u><u>(80.46%)</u></u>	<u><u>50,373.23</u></u>	<u><u>(49,850.00)</u></u>	<u><u>(101.05%)</u></u>

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses

January 2014

Accrual Basis

	Endowment	Fundraising	General Reve...	Junior Team
Ordinary Income/Expense				
Income				
4010-01 · Contributions, unrestricted	0.00	0.00	515.00	0.00
4010-02 · Contributions, restricted	250.00	0.00	0.00	100.00
5180 · Program Income	0.00	0.00	2,893.00	0.00
5181 · Sponsorships	0.00	0.00	5,654.43	0.00
5210 · Membership dues	0.00	0.00	3,100.00	0.00
5221 · Club dues	0.00	0.00	49,648.50	0.00
5310 · Interest Income	0.00	0.00	1.09	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	370.00
5822 · Fundraising, unrestricted	0.00	0.00	25.00	0.00
Total Income	250.00	0.00	61,837.02	470.00
Expense				
7023 · Grants to clubs & orgs	0.00	0.00	0.00	500.00
7200 · Payroll	0.00	1,317.29	0.00	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	-95.00
8594 · Programs for members & clubs	0.00	229.00	0.00	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00
8599-11 · Executive Director	0.00	2,194.56	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00
8599 · Board & Committees	0.00	28.74	0.00	0.00
Total Expense	0.00	3,769.59	0.00	405.00
Net Ordinary Income	250.00	-3,769.59	61,837.02	65.00
Net Income	250.00	-3,769.59	61,837.02	65.00

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses

January 2014

Accrual Basis

	<u>Management</u>	<u>MBO Team</u>	<u>Program Serv...</u>	<u>Senior Team</u>
Ordinary Income/Expense				
Income				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	50.00	0.00	190.00
5180 · Program Income	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	241.31	0.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	0.00
Total Income	<u>0.00</u>	<u>291.31</u>	<u>0.00</u>	<u>190.00</u>
Expense				
7023 · Grants to clubs & orgs	0.00	0.00	0.00	0.00
7200 · Payroll	1,197.81	0.00	4,434.80	0.00
8190 · ONA magazine	0.00	0.00	2,992.82	0.00
8520 · Insurance premiums	3,149.00	0.00	22,946.24	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	612.88	0.00	869.20	0.00
8598-01 · Coach, Junior Team	0.00	0.00	2,750.00	0.00
8599-11 · Executive Director	831.42	0.00	80.82	0.00
8599-12 · Acctg & Mem Services	1,708.78	0.00	0.00	0.00
8599 · Board & Committees	15.00	0.00	0.00	0.00
Total Expense	<u>7,514.89</u>	<u>0.00</u>	<u>34,073.88</u>	<u>0.00</u>
Net Ordinary Income	<u>-7,514.89</u>	<u>291.31</u>	<u>-34,073.88</u>	<u>190.00</u>
Net Income	<u>-7,514.89</u>	<u>291.31</u>	<u>-34,073.88</u>	<u>190.00</u>

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses

January 2014

Accrual Basis

	Ski O Team	Trail O Team	WUOC Team	TOTAL
Ordinary Income/Expense				
Income				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	515.00
4010-02 · Contributions, restricted	50.00	150.00	50.00	840.00
5180 · Program Income	0.00	0.00	0.00	2,893.00
5181 · Sponsorships	1,600.00	0.00	0.00	7,254.43
5210 · Membership dues	0.00	0.00	0.00	3,100.00
5221 · Club dues	0.00	0.00	0.00	49,648.50
5310 · Interest Income	0.00	0.00	0.00	1.09
5820 · Fundraising, restricted	0.00	0.00	0.00	611.31
5822 · Fundraising, unrestricted	0.00	0.00	0.00	25.00
Total Income	1,650.00	150.00	50.00	64,888.33
Expense				
7023 · Grants to clubs & orgs	0.00	0.00	0.00	500.00
7200 · Payroll	0.00	0.00	0.00	6,949.90
8190 · ONA magazine	0.00	0.00	0.00	2,992.82
8520 · Insurance premiums	0.00	0.00	0.00	26,095.24
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	-95.00
8594 · Programs for members & clubs	0.00	0.00	0.00	1,711.08
8598-01 · Coach, Junior Team	0.00	0.00	0.00	2,750.00
8599-11 · Executive Director	0.00	0.00	0.00	3,106.80
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,708.78
8599 · Board & Committees	0.00	0.00	0.00	43.74
Total Expense	0.00	0.00	0.00	45,763.36
Net Ordinary Income	1,650.00	150.00	50.00	19,124.97
Net Income	1,650.00	150.00	50.00	19,124.97

United States Orienteering Federation, Inc.
Statement of Cash Flows
 January 2014

	Jan 14
OPERATING ACTIVITIES	
Net Income	19,124.97
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	-4,452.00
1451 · Prepaid Expenses	1,524.36
2550 · PNC Visa	-195.29
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	441.38
Net cash provided by Operating Activities	13,672.42
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-4,184.31
3100 · Net Assets, temp restricted	4,184.31
Net cash provided by Financing Activities	0.00
Net cash increase for period	13,672.42
Cash at beginning of period	187,579.51
Cash at end of period	201,251.93