

**United States Orienteering Federation, Inc.**  
**Statement of Financial Position**  
As of January 31, 2015

Accrual Basis

	<u>Jan 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	66,824.62
1011 · BankAmerica contribs	741.01
1040 · Petty Cash	360.42
1070 · Vanguard	<u>67,846.31</u>
<b>Total Checking/Savings</b>	<u>135,772.36</u>
<b>Total Current Assets</b>	135,772.36
<b>Other Assets</b>	
1320 · Map Loans Receivable	9,000.00
1581 · Endowment Fund, BOD designated	130,763.27
1582 · Endowment Fund, perm restricted	<u>113,793.91</u>
<b>Total Other Assets</b>	<u>253,557.18</u>
<b>TOTAL ASSETS</b>	<b><u>389,329.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	<u>5.62</u>
<b>Total Credit Cards</b>	5.62
<b>Other Current Liabilities</b>	
2150 · Accrued Expenses	<u>75.50</u>
<b>Total Other Current Liabilities</b>	<u>75.50</u>
<b>Total Current Liabilities</b>	<u>81.12</u>
<b>Total Liabilities</b>	81.12
<b>Equity</b>	
3010 · Net Assets, unrestricted	108,676.66
3020 · Endowments, Board designated	130,763.27
3100 · Net Assets, temp restricted	31,963.99
3210 · Endowments, perm restricted	113,793.91
Net Income	<u>4,050.59</u>
<b>Total Equity</b>	<u>389,248.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>389,329.54</u></b>

**United States Orienteering Federation, Inc.**  
**Income & Expense Actual vs. Budget**  
**January 2015**

Accrual Basis

	Jan 15	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	410.00	30,000.00	1.4%
4010-02 · Contributions, restricted	650.00	29,100.00	2.2%
4010-03 · Contributions, major gifts	0.00	55,000.00	0.0%
4200 · Grants Received	0.00		
5180 · Program Income	3,487.49	57,100.00	6.1%
5181 · Sponsorships	5,616.00	29,000.00	19.4%
5210 · Membership dues	3,035.00	25,000.00	12.1%
5211 · Life member dues	700.00	700.00	100.0%
5221 · Club dues	44,197.00	68,200.00	64.8%
5222 · Insurance fees from clubs	0.00		
5310 · Interest Income	0.58	50.00	1.2%
5360 · Endowment proceeds	(1,976.00)	9,000.00	(22.0)%
5450-01 · Books redistribution	0.00	1,500.00	0.0%
5450-02 · Wearables redistribution	0.00		
5820 · Fundraising, restricted	140.67	20,500.00	0.7%
5822 · Fundraising, unrestricted	2.50		
<b>Total Income</b>	<b>56,263.24</b>	<b>325,150.00</b>	<b>17.3%</b>
<b>Expense</b>			
7021 · Grants, mapping	0.00		
7023 · Grants to clubs & orgs	0.00	5,000.00	0.0%
7041 · Grants, program - Indiv	0.00	2,000.00	0.0%
7200 · Payroll	6,975.73	83,420.00	8.4%
8190 · ONA magazine	0.00	19,000.00	0.0%
8520 · Insurance premiums	30,155.74	26,200.00	115.1%
8590 · Elite Athlete Support & Dev	979.55	88,800.00	1.1%
8594 · Programs for members & clubs	3,654.63	20,870.00	17.5%
8598-01 · Coach, Junior Team	5,909.12	45,000.00	13.1%
8599-11 · Executive Director	2,091.34	17,300.00	12.1%
8599-12 · Acctg & Mem Services	2,268.86	21,500.00	10.6%
8599 · Board & Committees	177.68	10,750.00	1.7%
<b>Total Expense</b>	<b>52,212.65</b>	<b>339,840.00</b>	<b>15.4%</b>
<b>Net Ordinary Income</b>	<b>4,050.59</b>	<b>(14,690.00)</b>	<b>(27.6)%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6810 · Unrealized Gain/Loss Endowment	0.00		
<b>Total Other Income</b>	<b>0.00</b>		
<b>Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>4,050.59</b>	<b>(14,690.00)</b>	<b>(27.6)%</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**January 2015**

Accrual Basis

	Endowment	Fundraising	General Reve...	Junior Team	Management	MBO Team	Program Serv...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	410.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	300.00	0.00	0.00	100.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	2,706.00	781.49	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	5,016.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	3,035.00	0.00	0.00	0.00	0.00
5211 · Life member dues	700.00	0.00	0.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	44,197.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.58	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	-1,976.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	130.80	0.00	9.87	0.00
5822 · Fundraising, unrestricted	0.00	0.00	2.50	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>1,000.00</b>	<b>0.00</b>	<b>53,391.08</b>	<b>1,012.29</b>	<b>0.00</b>	<b>9.87</b>	<b>0.00</b>
<b>Expense</b>							
7200 · Payroll	0.00	1,267.08	0.00	0.00	1,273.85	0.00	4,434.80
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	0.00	30,155.74
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	-20.45	0.00	0.00	0.00
8594 · Programs for members & clubs	0.00	229.00	0.00	0.00	3.13	0.00	3,422.50
8598-01 · Coach, Junior Team	0.00	0.00	0.00	1,371.04	38.08	0.00	4,500.00
8599-11 · Executive Director	0.00	1,363.20	0.00	0.00	270.13	0.00	458.01
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	2,268.86	0.00	0.00
8599 · Board & Committees	0.00	140.48	0.00	0.00	37.20	0.00	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>2,999.76</b>	<b>0.00</b>	<b>1,350.59</b>	<b>3,891.25</b>	<b>0.00</b>	<b>42,971.05</b>
<b>Net Ordinary Income</b>	<b>1,000.00</b>	<b>-2,999.76</b>	<b>53,391.08</b>	<b>-338.30</b>	<b>-3,891.25</b>	<b>9.87</b>	<b>-42,971.05</b>
<b>Net Income</b>	<b>1,000.00</b>	<b>-2,999.76</b>	<b>53,391.08</b>	<b>-338.30</b>	<b>-3,891.25</b>	<b>9.87</b>	<b>-42,971.05</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**January 2015**

Accrual Basis

	Senior Team	Ski O Team	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	0.00	0.00	410.00
4010-02 · Contributions, restricted	0.00	250.00	650.00
5180 · Program Income	0.00	0.00	3,487.49
5181 · Sponsorships	0.00	600.00	5,616.00
5210 · Membership dues	0.00	0.00	3,035.00
5211 · Life member dues	0.00	0.00	700.00
5221 · Club dues	0.00	0.00	44,197.00
5310 · Interest Income	0.00	0.00	0.58
5360 · Endowment proceeds	0.00	0.00	-1,976.00
5820 · Fundraising, restricted	0.00	0.00	140.67
5822 · Fundraising, unrestricted	0.00	0.00	2.50
<b>Total Income</b>	0.00	850.00	56,263.24
<b>Expense</b>			
7200 · Payroll	0.00	0.00	6,975.73
8520 · Insurance premiums	0.00	0.00	30,155.74
8590 · Elite Athlete Support & Dev	1,000.00	0.00	979.55
8594 · Programs for members & clubs	0.00	0.00	3,654.63
8598-01 · Coach, Junior Team	0.00	0.00	5,909.12
8599-11 · Executive Director	0.00	0.00	2,091.34
8599-12 · Acctg & Mem Services	0.00	0.00	2,268.86
8599 · Board & Committees	0.00	0.00	177.68
<b>Total Expense</b>	1,000.00	0.00	52,212.65
<b>Net Ordinary Income</b>	-1,000.00	850.00	4,050.59
<b>Net Income</b>	<b>-1,000.00</b>	<b>850.00</b>	<b>4,050.59</b>

**United States Orienteering Federation, Inc.**  
**Statement of Cash Flow**  
**January 2015**

	<b>Jan 15</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	4,050.59
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	5,026.00
1451 · Prepaid Expenses	2,373.50
2550 · PNC Visa	-371.11
2350 · Deferred Revenue - Club dues	-4,254.50
2150 · Accrued Expenses	-112.99
2351 · Deferred Revenue - Sponsorship	-5,000.00
<b>Net cash provided by Operating Activities</b>	<b>1,711.49</b>
<b>INVESTING ACTIVITIES</b>	
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-27,000.00
<b>Net cash provided by Investing Activities</b>	<b>-27,700.00</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	-521.57
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	-27,178.43
3210 · Endowments, perm restricted	27,000.00
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	<b>-25,988.51</b>
<b>Cash at beginning of period</b>	<b>161,760.87</b>
<b>Cash at end of period</b>	<b>135,772.36</b>