

United States Orienteering Federation, Inc.
Statement of Financial Position
As of June 30, 2014

Accrual Basis

	Jun 30, 14
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	91,925.91
1011 · BankAmerica contribs	106.45
1040 · Petty Cash	200.00
1070 · Vanguard	127,841.03
Total Checking/Savings	220,073.39
Total Current Assets	220,073.39
Other Assets	
1581 · Endowment Fund, BOD designated	127,720.26
1582 · Endowment Fund, perm restricted	72,243.91
Total Other Assets	199,964.17
TOTAL ASSETS	420,037.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	1.61
Total Credit Cards	1.61
Other Current Liabilities	
2351 · Deferred Revenue - Sponsorship	5,000.00
Total Other Current Liabilities	5,000.00
Total Current Liabilities	5,001.61
Total Liabilities	5,001.61
Equity	
3010 · Net Assets, unrestricted	133,520.06
3020 · Endowments, Board designated	127,720.26
3100 · Net Assets, temp restricted	51,403.33
3210 · Endowments, perm restricted	72,243.91
Net Income	30,148.39
Total Equity	415,035.95
TOTAL LIABILITIES & EQUITY	420,037.56

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
June 2014

Accrual Basis

	<u>Deaf Program</u>	<u>Fundraising</u>	<u>General Reve...</u>	<u>Junior Team</u>	<u>Management</u>	<u>MBO Team</u>	<u>Program Serv...</u>
Ordinary Income/Expense							
Income							
4010-01 · Contributions, unrestricted	0.00	0.00	2,075.00	400.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	200.00	0.00	0.00	1,805.00	0.00	1,200.00	0.00
5180 · Program Income	0.00	0.00	678.60	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	578.06	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	1,270.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	2.14	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	1,809.22	0.00	27.00	0.00
5822 · Fundraising, unrestricted	0.00	0.00	5.00	0.00	0.00	0.00	0.00
Total Income	200.00	0.00	4,608.80	4,014.22	0.00	1,227.00	0.00
Expense							
7200 · Payroll	0.00	1,300.50	0.00	0.00	1,195.26	0.00	4,395.75
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00	2,882.56
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	18,075.85	0.00	0.00	0.00
8594 · Programs for members & clubs	0.00	229.00	0.00	-3,385.66	5.80	535.50	341.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	2,535.87	0.00	0.00	2,750.00
8599-11 · Executive Director	0.00	1,226.63	0.00	0.00	1,455.94	0.00	238.28
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,656.83	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	0.00	4,180.46	0.00	890.60
Total Expense	0.00	2,756.13	0.00	17,226.06	8,494.29	535.50	11,498.19
Net Ordinary Income	200.00	-2,756.13	4,608.80	-13,211.84	-8,494.29	691.50	-11,498.19
Net Income	200.00	-2,756.13	4,608.80	-13,211.84	-8,494.29	691.50	-11,498.19

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

June 2014

Accrual Basis

	Senior Team	WUOC Team	TOTAL
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	0.00	0.00	2,475.00
4010-02 · Contributions, restricted	900.00	2,325.00	6,430.00
5180 · Program Income	0.00	0.00	678.60
5181 · Sponsorships	0.00	0.00	578.06
5210 · Membership dues	0.00	0.00	1,270.00
5310 · Interest Income	0.00	0.00	2.14
5820 · Fundraising, restricted	0.00	30.00	1,866.22
5822 · Fundraising, unrestricted	0.00	0.00	5.00
Total Income	900.00	2,355.00	13,305.02
Expense			
7200 · Payroll	0.00	0.00	6,891.51
8190 · ONA magazine	0.00	0.00	2,882.56
8590 · Elite Athlete Support & Dev	0.00	-1,050.00	17,025.85
8594 · Programs for members & clubs	0.00	-121.75	-2,396.11
8598-01 · Coach, Junior Team	0.00	0.00	5,285.87
8599-11 · Executive Director	0.00	0.00	2,920.85
8599-12 · Acctg & Mem Services	0.00	0.00	1,656.83
8599 · Board & Committees	0.00	0.00	5,071.06
Total Expense	0.00	-1,171.75	39,338.42
Net Ordinary Income	900.00	3,526.75	-26,033.40
Net Income	900.00	3,526.75	-26,033.40

United States Orienteering Federation, Inc.
Income & Expense Actual vs. Budget
 January through June 2014 vs. 2013

Accrual Basis

	<u>Jan - Jun 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Jun 13</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	3,616.66	28,000.00	12.92%	2,173.15	34,000.00	6.39%
4010-02 · Contributions, restricted	18,158.50	30,500.00	59.54%	17,524.00	25,850.00	67.79%
4010-03 · Contributions, major gifts	45,000.00	50,000.00	90.0%	0.00	12,500.00	0.0%
4200 · Grants Received	0.00			0.00		
5180 · Program Income	11,748.30	32,300.00	36.37%	15,583.41	24,600.00	63.35%
5181 · Sponsorships	21,023.65	22,000.00	95.56%	23,041.72	20,000.00	115.21%
5210 · Membership dues	15,740.00	27,500.00	57.24%	15,698.00	31,000.00	50.64%
5211 · Life member dues	700.00			800.00		
5221 · Club dues	68,197.50	72,830.00	93.64%	69,362.50	70,000.00	99.09%
5222 · Insurance fees from clubs	0.00			208.06		
5310 · Interest Income	6.35	20.00	31.75%	7.07	100.00	7.07%
5360 · Endowment proceeds	0.00	7,900.00	0.0%	1,477.00	4,500.00	32.82%
5450-01 · Books redistribution	502.64	3,000.00	16.76%	384.50	2,000.00	19.23%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	10,149.71	16,000.00	63.44%	8,617.48	22,850.00	37.71%
5822 · Fundraising, unrestricted	85.00			347.00		
Total Income	194,928.31	290,050.00	67.21%	155,223.89	247,900.00	62.62%
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	6,500.00	12,000.00	54.17%	2,500.00	5,000.00	50.0%
7041 · Grants, program - Indiv	2,500.00	2,000.00	125.0%	0.00		
7200 · Payroll	41,788.10	81,500.00	51.27%	39,372.71	78,500.00	50.16%
8190 · ONA magazine	11,738.50	21,500.00	54.6%	11,713.07	20,500.00	57.14%
8520 · Insurance premiums	26,095.24	26,100.00	99.98%	25,397.86	15,000.00	169.32%
8590 · Elite Athlete Support & Dev	14,722.35	62,700.00	23.48%	39,024.59	66,900.00	58.33%
8594 · Programs for members & clubs	336.31	15,720.00	2.14%	9,309.51	16,900.00	55.09%

	Jan - Jun 14	Budget	% of Budget	Jan - Jun 13	Budget	% of Budget
8598-01 · Coach, Junior Team	21,918.66	40,000.00	54.8%	18,115.37	35,000.00	51.76%
8599-11 · Executive Director	17,901.86	17,800.00	100.57%	14,832.16	26,150.00	56.72%
8599-12 · Acctg & Mem Services	10,404.09	21,500.00	48.39%	10,374.32	21,000.00	49.4%
8599 · Board & Committees	10,874.81	13,000.00	83.65%	7,151.23	12,800.00	55.87%
Total Expense	164,779.92	313,820.00	52.51%	177,790.82	297,750.00	59.71%
Net Ordinary Income	30,148.39	(23,770.00)	(126.83%)	(22,566.93)	(49,850.00)	45.27%
Other Income/Expense						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
Total Other Income	0.00			0.00		
Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	30,148.39	(23,770.00)	(126.83%)	(22,566.93)	(49,850.00)	45.27%

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

	Jan - Jun 14
OPERATING ACTIVITIES	
Net Income	30,148.39
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	1,048.00
1451 · Prepaid Expenses	1,524.36
2550 · PNC Visa	-237.50
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	-93.37
2351 · Deferred Revenue - Sponsorship	5,000.00
Net cash provided by Operating Activities	34,618.88
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-1,675.00
Net cash provided by Investing Activities	-2,125.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-22,287.30
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	19,912.30
3210 · Endowments, perm restricted	1,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	32,493.88
Cash at beginning of period	187,579.51
Cash at end of period	220,073.39