

United States Orienteering Federation, Inc.  
**Statement of Financial Position**  
As of March 31, 2013

	<u>Mar 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	77,090.97
1011 · BankAmerica contribs	192.63
1040 · Petty Cash	139.00
1070 · Vanguard	<u>167,807.72</u>
<b>Total Checking/Savings</b>	245,230.32
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	<u>11,708.06</u>
<b>Total Accounts Receivable</b>	<u>11,708.06</u>
<b>Total Current Assets</b>	256,938.38
<b>Other Assets</b>	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	72,246.32
1582 · Endowment Fund, perm restricted	<u>75,485.60</u>
<b>Total Other Assets</b>	<u>147,981.92</u>
<b>TOTAL ASSETS</b>	<b><u>404,920.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	<u>404.67</u>
<b>Total Credit Cards</b>	<u>404.67</u>
<b>Total Current Liabilities</b>	<u>404.67</u>
<b>Total Liabilities</b>	404.67
<b>Equity</b>	
3010 · Net Assets, unrestricted	210,499.68
3020 · Endowments, Board designated	72,246.32
3100 · Net Assets, temp restricted	21,189.28
3210 · Endowments, perm restricted	75,485.60
Net Income	<u>25,094.75</u>
<b>Total Equity</b>	<u>404,515.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>404,920.30</u></b>

**United States Orienteering Federation, Inc.**  
**Profit & Loss Budget vs. Actual**  
 January through March 2013 vs. 2012

03/31/2013  
 Accrual Basis

	<u>Jan - Mar 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Mar 12</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	828.62	34,000.00	2.44%	7,376.84	25,000.00	29.51%
4010-02 · Contributions, restricted	5,608.00	25,850.00	21.69%	2,745.00	21,050.00	13.04%
4010-03 · Contributions, major gifts	0.00	12,500.00	0.0%	0.00	10,000.00	0.0%
4200 · Grants Received	0.00			0.00		
5180 · Program Income	5,968.50	24,600.00	24.26%	2,872.50	34,900.00	8.23%
5181 · Sponsorships	22,659.38	20,000.00	113.3%	7,174.48	15,000.00	47.83%
5210 · Membership dues	8,868.00	31,000.00	28.61%	10,075.00	32,000.00	31.48%
5211 · Life member dues	0.00			0.00	1,500.00	0.0%
5221 · Club dues	69,252.00	70,000.00	98.93%	66,397.00	65,000.00	102.15%
5222 · Insurance fees from clubs	208.06			0.00		
5310 · Interest Income	2.80	100.00	2.8%	15.17	1,500.00	1.01%
5360 · Endowment proceeds	0.00	4,500.00	0.0%	0.00	4,000.00	0.0%
5450-01 · Books redistribution	346.00	2,000.00	17.3%	449.00		
5450-02 · Wearables redistribution	0.00	500.00	0.0%	0.00	2,000.00	0.0%
5820 · Fundraising, restricted	1,721.00	22,850.00	7.53%	212.38	9,400.00	2.26%
5822 · Fundraising, unrestricted	347.00			0.00		
<b>Total Income</b>	<b>115,809.36</b>	<b>247,900.00</b>	<b>46.72%</b>	<b>97,317.37</b>	<b>221,350.00</b>	<b>43.97%</b>
<b>Expense</b>						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	2,500.00	8,000.00	31.25%	2,000.00		
7041 · Grants, program - Indiv	0.00			0.00		
7200 · Payroll	15,929.69	78,500.00	20.29%	15,991.51	78,500.00	20.37%
8190 · ONA magazine	5,925.63	20,500.00	28.91%	6,039.13	19,500.00	30.97%
8520 · Insurance premiums	16,750.36	15,000.00	111.67%	14,228.32	16,200.00	87.83%
8590 · Elite Athlete Support & Dev	19,407.16	66,900.00	29.01%	8,937.01	44,900.00	19.9%
8594 · Programs for members & clubs	3,455.41	13,900.00	24.86%	3,662.43	22,100.00	16.57%

	<u>Jan - Mar 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Mar 12</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	9,384.41	35,000.00	26.81%	0.00		
8599-11 · Executive Director	8,297.25	26,150.00	31.73%	4,077.54	19,300.00	21.13%
8599-12 · Acctg & Mem Services	5,313.03	21,000.00	25.3%	5,867.16	21,000.00	27.94%
8599 · Board & Committees	3,751.67	12,800.00	29.31%	3,663.54	12,900.00	28.4%
<b>Total Expense</b>	<u>90,714.61</u>	<u>297,750.00</u>	<u>30.47%</u>	<u>64,466.64</u>	<u>234,400.00</u>	<u>27.5%</u>
<b>Net Ordinary Income</b>	25,094.75	(49,850.00)	(50.34%)	32,850.73	(13,050.00)	(251.73%)
<b>Other Income/Expense</b>						
<b>Other Income</b>						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
<b>Total Other Income</b>	<u>0.00</u>			<u>0.00</u>		
<b>Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u>25,094.75</u>	<u>(49,850.00)</u>	<u>(50.34%)</u>	<u>32,850.73</u>	<u>(13,050.00)</u>	<u>(251.73%)</u>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**March 2013**

Accrual Basis

	Endowment	Fundraising	General Reve...	Junior Team	Management	Program Serv...	Senior Team
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	123.53	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	125.00	0.00	0.00	435.00	0.00	0.00	2,425.00
5180 · Program Income	0.00	0.00	3,248.50	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	5,009.30	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,125.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	1,958.50	0.00	0.00	0.00	0.00
5222 · Insurance fees from clubs	0.00	0.00	208.06	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	1.29	0.00	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	46.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	415.00	0.00	0.00	22.00
5822 · Fundraising, unrestricted	0.00	0.00	347.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>125.00</b>	<b>0.00</b>	<b>13,067.18</b>	<b>850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,447.00</b>
<b>Expense</b>							
7200 · Payroll	0.00	1,166.66	0.00	0.00	1,100.18	4,083.34	0.00
8520 · Insurance premiums	0.00	0.00	0.00	0.00	0.00	381.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	0.00	476.76	0.00	0.00	11.00	318.85	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	1,282.91	0.00	2,500.00	0.00
8599-11 · Executive Director	0.00	273.23	0.00	0.00	440.25	1,325.27	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,618.49	0.00	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>1,916.65</b>	<b>0.00</b>	<b>1,282.91</b>	<b>3,169.92</b>	<b>8,608.46</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>125.00</b>	<b>-1,916.65</b>	<b>13,067.18</b>	<b>-432.91</b>	<b>-3,169.92</b>	<b>-8,608.46</b>	<b>2,447.00</b>
<b>Net Income</b>	<b>125.00</b>	<b>-1,916.65</b>	<b>13,067.18</b>	<b>-432.91</b>	<b>-3,169.92</b>	<b>-8,608.46</b>	<b>2,447.00</b>

**United States Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**March 2013**

Accrual Basis

	Ski O Team	Trail O Team	WUOC Team	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	123.53
4010-02 · Contributions, restricted	425.00	300.00	200.00	3,910.00
5180 · Program Income	0.00	0.00	0.00	3,248.50
5181 · Sponsorships	0.00	0.00	0.00	5,009.30
5210 · Membership dues	0.00	0.00	0.00	2,125.00
5221 · Club dues	0.00	0.00	0.00	1,958.50
5222 · Insurance fees from clubs	0.00	0.00	0.00	208.06
5310 · Interest Income	0.00	0.00	0.00	1.29
5450-01 · Books redistribution	0.00	0.00	0.00	46.00
5820 · Fundraising, restricted	0.00	0.00	0.00	437.00
5822 · Fundraising, unrestricted	0.00	0.00	0.00	347.00
<b>Total Income</b>	<b>425.00</b>	<b>300.00</b>	<b>200.00</b>	<b>17,414.18</b>
<b>Expense</b>				
7200 · Payroll	0.00	0.00	0.00	6,350.18
8520 · Insurance premiums	0.00	0.00	0.00	381.00
8590 · Elite Athlete Support & Dev	8,314.95	0.00	0.00	8,314.95
8594 · Programs for members & clubs	0.00	0.00	0.00	806.61
8598-01 · Coach, Junior Team	0.00	0.00	0.00	3,782.91
8599-11 · Executive Director	0.00	0.00	0.00	2,038.75
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,618.49
<b>Total Expense</b>	<b>8,314.95</b>	<b>0.00</b>	<b>0.00</b>	<b>23,292.89</b>
<b>Net Ordinary Income</b>	<b>-7,889.95</b>	<b>300.00</b>	<b>200.00</b>	<b>-5,878.71</b>
<b>Net Income</b>	<b><u>-7,889.95</u></b>	<b><u>300.00</u></b>	<b><u>200.00</u></b>	<b><u>-5,878.71</u></b>

**United States Orienteering Federation, Inc.**  
**Statement of Cash Flows**  
 January through March 2013

	<b>Jan - Mar 13</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	25,094.75
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	-8,758.56
1451 · Prepaid Expenses	4,560.23
2550 · PNC Visa	-294.51
2110 · Accrued Payroll	-6,595.87
2350 · Deferred Revenue - Club dues	-3,472.50
2150 · Accrued Expenses	-210.70
<b>Net cash provided by Operating Activities</b>	<b>10,322.84</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	12,266.52
3100 · Net Assets, temp restricted	-12,266.52
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	10,322.84
<b>Cash at beginning of period</b>	234,907.48
<b>Cash at end of period</b>	<b>245,230.32</b>