

United States Orienteering Federation, Inc.
Statement of Financial Position
As of November 30, 2013

Accrual Basis

| | Nov 30, 13 |
|----------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1010 · BankAmerica checking | 34,326.94 |
| 1011 · BankAmerica contribs | 774.02 |
| 1040 · Petty Cash | 62.00 |
| 1070 · Vanguard | 127,833.59 |
| Total Checking/Savings | 162,996.55 |
| Accounts Receivable | |
| 1110 · Accounts Receivable | 1,815.00 |
| Total Accounts Receivable | 1,815.00 |
| Total Current Assets | 164,811.55 |
| Other Assets | |
| 1320 · Map Loans Receivable | 250.00 |
| 1581 · Endowment Fund, BOD designated | 75,246.32 |
| 1582 · Endowment Fund, perm restricted | 77,160.60 |
| Total Other Assets | 152,656.92 |
| TOTAL ASSETS | 317,468.47 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2150 · Accrued Expenses | 436.75 |
| Total Other Current Liabilities | 436.75 |
| Total Current Liabilities | 436.75 |
| Total Liabilities | 436.75 |
| Equity | |
| 3010 · Net Assets, unrestricted | 216,017.01 |
| 3020 · Endowments, Board designated | 75,246.32 |
| 3100 · Net Assets, temp restricted | 10,996.95 |
| 3210 · Endowments, perm restricted | 77,160.60 |
| Net Income | -62,389.16 |
| Total Equity | 317,031.72 |
| TOTAL LIABILITIES & EQUITY | 317,468.47 |

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

11/30/2013
 Accrual Basis

| | <u>Jan - Nov 13</u> | <u>Budget</u> | <u>% of Budget</u> | <u>Jan - Nov 12</u> | <u>Budget</u> | <u>% of Budget</u> |
|---------------------------------------|---------------------|-------------------|--------------------|---------------------|-------------------|--------------------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 4010-01 · Contributions, unrestricted | 5,341.10 | 34,000.00 | 15.71% | 18,358.05 | 25,000.00 | 73.43% |
| 4010-02 · Contributions, restricted | 31,649.10 | 25,850.00 | 122.43% | 22,404.96 | 21,050.00 | 106.44% |
| 4010-03 · Contributions, major gifts | 40,000.00 | 12,500.00 | 320.0% | 30,000.00 | 10,000.00 | 300.0% |
| 4200 · Grants Received | 1,500.00 | | | 0.00 | | |
| 5180 · Program Income | 24,486.71 | 24,600.00 | 99.54% | 33,427.52 | 34,900.00 | 95.78% |
| 5181 · Sponsorships | 23,623.39 | 20,000.00 | 118.12% | 11,338.54 | 15,000.00 | 75.59% |
| 5210 · Membership dues | 26,698.00 | 31,000.00 | 86.12% | 27,555.00 | 32,000.00 | 86.11% |
| 5211 · Life member dues | 3,000.00 | | | 0.00 | 1,500.00 | 0.0% |
| 5221 · Club dues | 69,362.50 | 70,000.00 | 99.09% | 66,428.00 | 65,000.00 | 102.2% |
| 5222 · Insurance fees from clubs | 208.06 | | | 0.00 | | |
| 5310 · Interest Income | 28.67 | 100.00 | 28.67% | 60.94 | 1,500.00 | 4.06% |
| 5360 · Endowment proceeds | 4,431.00 | 4,500.00 | 98.47% | 3,696.00 | 4,000.00 | 92.4% |
| 5450-01 · Books redistribution | 1,324.50 | 2,000.00 | 66.23% | 853.50 | | |
| 5450-02 · Wearables redistribution | 0.00 | 500.00 | 0.0% | 0.00 | 2,000.00 | 0.0% |
| 5820 · Fundraising, restricted | 11,216.96 | 22,850.00 | 49.09% | 14,946.65 | 9,400.00 | 159.01% |
| 5822 · Fundraising, unrestricted | 367.00 | | | 0.00 | | |
| Total Income | 243,236.99 | 247,900.00 | 98.12% | 229,069.16 | 221,350.00 | 103.49% |
| Expense | | | | | | |
| 7021 · Grants, mapping | 0.00 | | | 0.00 | | |
| 7023 · Grants to clubs & orgs | 5,000.00 | 5,000.00 | 100.0% | 3,250.00 | | |
| 7041 · Grants, program - Indiv | 0.00 | | | 0.00 | | |
| 7200 · Payroll | 77,063.39 | 78,500.00 | 98.17% | 70,341.17 | 78,500.00 | 89.61% |
| 8190 · ONA magazine | 18,456.32 | 20,500.00 | 90.03% | 19,441.97 | 19,500.00 | 99.7% |
| 8520 · Insurance premiums | 25,449.36 | 15,000.00 | 169.66% | 14,279.82 | 16,200.00 | 88.15% |
| 8590 · Elite Athlete Support & Dev | 75,667.01 | 66,900.00 | 113.11% | 41,884.40 | 44,900.00 | 93.28% |
| 8594 · Programs for members & clubs | 13,836.96 | 16,900.00 | 81.88% | 25,093.04 | 22,100.00 | 113.54% |

| | <u>Jan - Nov 13</u> | <u>Budget</u> | <u>% of Budget</u> | <u>Jan - Nov 12</u> | <u>Budget</u> | <u>% of Budget</u> |
|---------------------------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| 8598-01 · Coach, Junior Team | 32,618.62 | 35,000.00 | 93.2% | 5,681.10 | | |
| 8599-11 · Executive Director | 25,396.55 | 26,150.00 | 97.12% | 18,717.90 | 19,300.00 | 96.98% |
| 8599-12 · Acctg & Mem Services | 18,845.05 | 21,000.00 | 89.74% | 19,377.85 | 21,000.00 | 92.28% |
| 8599 · Board & Committees | 13,292.89 | 12,800.00 | 103.85% | 5,887.36 | 12,900.00 | 45.64% |
| Total Expense | <u>305,626.15</u> | <u>297,750.00</u> | <u>102.65%</u> | <u>223,954.61</u> | <u>234,400.00</u> | <u>95.54%</u> |
| Net Ordinary Income | (62,389.16) | (49,850.00) | 125.15% | 5,114.55 | (13,050.00) | (39.19%) |
| 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>(62,389.16)</u> | <u>(49,850.00)</u> | <u>125.15%</u> | <u>5,114.55</u> | <u>(13,050.00)</u> | <u>(39.19%)</u> |

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

November 2013

Accrual Basis

| | Endowment | Fundraising | General Rev... | Iain Wilson A... | Junior Team | Management | MBO Team | Program Ser... | Senior Team | Ski O Team | Trail O Team | TOTAL |
|---------------------------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|---------------|-------------------|---------------|---------------|--------------|------------------|
| Ordinary Income/Expense | | | | | | | | | | | | |
| Income | | | | | | | | | | | | |
| 4010-01 · Contributions, unrestricted | 0.00 | 0.00 | 2,005.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,005.00 |
| 4010-02 · Contributions, restricted | 500.00 | 0.00 | 0.00 | 1,254.22 | 2,020.00 | 0.00 | 200.00 | 0.00 | 650.00 | 350.00 | 50.00 | 5,024.22 |
| 5180 · Program Income | 0.00 | 0.00 | 5,013.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,013.00 |
| 5181 · Sponsorships | 0.00 | 0.00 | 30.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30.47 |
| 5210 · Membership dues | 0.00 | 0.00 | 3,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,400.00 |
| 5211 · Life member dues | 3,000.00 | 0.00 | -2,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 |
| 5310 · Interest Income | 0.00 | 0.00 | 2.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.14 |
| 5820 · Fundraising, restricted | 0.00 | 0.00 | 0.00 | 0.00 | 596.28 | 0.00 | 186.83 | 0.00 | 0.00 | 0.00 | 0.00 | 783.11 |
| 5822 · Fundraising, unrestricted | 0.00 | 0.00 | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.00 |
| Total Income | 3,500.00 | 0.00 | 8,270.61 | 1,254.22 | 2,616.28 | 0.00 | 386.83 | 0.00 | 650.00 | 350.00 | 50.00 | 17,077.94 |
| Expense | | | | | | | | | | | | |
| 7200 · Payroll | 0.00 | 1,950.75 | 0.00 | 0.00 | 0.00 | 1,525.96 | 0.00 | 6,593.63 | 0.00 | 0.00 | 0.00 | 10,070.34 |
| 8190 · ONA magazine | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,906.20 | 0.00 | 0.00 | 0.00 | 2,906.20 |
| 8590 · Elite Athlete Support & Dev | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| 8594 · Programs for members & clu... | 0.00 | 110.66 | 0.00 | 0.00 | 0.00 | 33.58 | 0.00 | 792.12 | 0.00 | 0.00 | 0.00 | 936.36 |
| 8598-01 · Coach, Junior Team | 0.00 | 0.00 | 0.00 | 0.00 | 517.75 | 0.00 | 0.00 | 2,750.00 | 0.00 | 0.00 | 0.00 | 3,267.75 |
| 8599-11 · Executive Director | 0.00 | 977.44 | 0.00 | 0.00 | 0.00 | 796.47 | 0.00 | 990.13 | 0.00 | 0.00 | 0.00 | 2,764.04 |
| 8599-12 · Acctg & Mem Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,872.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,872.52 |
| 8599 · Board & Committees | 0.00 | 174.09 | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 199.09 |
| Total Expense | 0.00 | 3,212.94 | 0.00 | 0.00 | 817.75 | 4,253.53 | 0.00 | 14,032.08 | 0.00 | 0.00 | 0.00 | 22,316.30 |
| Net Ordinary Income | 3,500.00 | -3,212.94 | 8,270.61 | 1,254.22 | 1,798.53 | -4,253.53 | 386.83 | -14,032.08 | 650.00 | 350.00 | 50.00 | -5,238.36 |
| Net Income | 3,500.00 | -3,212.94 | 8,270.61 | 1,254.22 | 1,798.53 | -4,253.53 | 386.83 | -14,032.08 | 650.00 | 350.00 | 50.00 | -5,238.36 |

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

| | <u>Jan - Nov 13</u> |
|----------------------------------------------------------------------------|---------------------------------|
| OPERATING ACTIVITIES | |
| Net Income | -62,389.16 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 1110 · Accounts Receivable | 1,134.50 |
| 1451 · Prepaid Expenses | 4,560.23 |
| 2550 · PNC Visa | -699.18 |
| 2110 · Accrued Payroll | -6,595.87 |
| 2350 · Deferred Revenue - Club dues | -3,472.50 |
| 2150 · Accrued Expenses | 226.05 |
| Net cash provided by Operating Activities | <u>-67,235.93</u> |
| INVESTING ACTIVITIES | |
| 1581 · Endowment Fund, BOD designated | -3,000.00 |
| 1582 · Endowment Fund, perm restricted | -1,675.00 |
| Net cash provided by Investing Activities | <u>-4,675.00</u> |
| FINANCING ACTIVITIES | |
| 3010 · Net Assets, unrestricted | 17,783.85 |
| 3020 · Endowments, Board designated | 3,000.00 |
| 3100 · Net Assets, temp restricted | -22,458.85 |
| 3210 · Endowments, perm restricted | 1,675.00 |
| Net cash provided by Financing Activities | <u>0.00</u> |
| Net cash increase for period | -71,910.93 |
| Cash at beginning of period | <u>234,907.48</u> |
| Cash at end of period | <u><u>162,996.55</u></u> |