

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

Accrual Basis

	Nov 30, 14
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	49,993.28
1011 · BankAmerica contribs	597.44
1040 · Petty Cash	157.22
1070 · Vanguard	67,845.15
Total Checking/Savings	118,593.09
Total Current Assets	118,593.09
Other Assets	
1320 · Map Loans Receivable	9,000.00
1581 · Endowment Fund, BOD designated	127,720.26
1582 · Endowment Fund, perm restricted	82,243.91
Total Other Assets	218,964.17
TOTAL ASSETS	337,557.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	145.20
Total Credit Cards	145.20
Other Current Liabilities	
2150 · Accrued Expenses	1,191.17
2351 · Deferred Revenue - Sponsorship	5,000.00
Total Other Current Liabilities	6,191.17
Total Current Liabilities	6,336.37
Total Liabilities	6,336.37
Equity	
3010 · Net Assets, unrestricted	152,675.46
3020 · Endowments, Board designated	127,720.26
3100 · Net Assets, temp restricted	22,247.93
3210 · Endowments, perm restricted	82,243.91
Net Income	-53,666.67
Total Equity	331,220.89
TOTAL LIABILITIES & EQUITY	337,557.26

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

Accrual Basis

	<u>Jan - Nov 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Nov 13</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	10,313.66	28,000.00	36.84%	5,341.10	34,000.00	15.71%
4010-02 · Contributions, restricted	33,968.50	30,500.00	111.37%	31,649.10	25,850.00	122.43%
4010-03 · Contributions, major gifts	45,000.00	50,000.00	90.0%	40,000.00	12,500.00	320.0%
4200 · Grants Received	0.00			1,500.00		
5180 · Program Income	31,741.56	32,300.00	98.27%	24,486.71	24,600.00	99.54%
5181 · Sponsorships	27,262.93	22,000.00	123.92%	23,623.39	20,000.00	118.12%
5210 · Membership dues	25,415.00	27,500.00	92.42%	26,698.00	31,000.00	86.12%
5211 · Life member dues	700.00			3,000.00		
5221 · Club dues	68,297.50	72,830.00	93.78%	69,362.50	70,000.00	99.09%
5222 · Insurance fees from clubs	0.00			208.06		
5310 · Interest Income	10.47	20.00	52.35%	28.67	100.00	28.67%
5360 · Endowment proceeds	5,928.00	7,900.00	75.04%	4,431.00	4,500.00	98.47%
5450-01 · Books redistribution	762.64	3,000.00	25.42%	1,324.50	2,000.00	66.23%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	13,994.77	16,000.00	87.47%	11,216.96	22,850.00	49.09%
5822 · Fundraising, unrestricted	130.00			367.00		
Total Income	263,525.03	290,050.00	90.86%	243,236.99	247,900.00	98.12%
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	6,500.00	12,000.00	54.17%	5,000.00	5,000.00	100.0%
7041 · Grants, program - Indiv	2,500.00	2,000.00	125.0%	0.00		
7200 · Payroll	76,360.25	81,500.00	93.69%	77,063.39	78,500.00	98.17%
8190 · ONA magazine	18,538.57	21,500.00	86.23%	18,456.32	20,500.00	90.03%
8520 · Insurance premiums	26,085.24	26,100.00	99.94%	25,449.36	15,000.00	169.66%
8590 · Elite Athlete Support & Dev	67,755.99	62,700.00	108.06%	75,667.01	66,900.00	113.11%
8594 · Programs for members & clubs	13,532.76	15,420.00	87.76%	13,836.96	16,900.00	81.88%

	<u>Jan - Nov 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Nov 13</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	41,503.80	40,000.00	103.76%	32,618.62	35,000.00	93.2%
8599-11 · Executive Director	31,737.08	18,100.00	175.34%	25,396.55	26,150.00	97.12%
8599-12 · Acctg & Mem Services	19,146.47	21,500.00	89.05%	18,845.05	21,000.00	89.74%
8599 · Board & Committees	13,531.54	13,000.00	104.09%	13,292.89	12,800.00	103.85%
Total Expense	<u>317,191.70</u>	<u>313,820.00</u>	<u>101.07%</u>	<u>305,626.15</u>	<u>297,750.00</u>	<u>102.65%</u>
Net Ordinary Income	(53,666.67)	(23,770.00)	225.78%	(62,389.16)	(49,850.00)	125.15%
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>(53,666.67)</u>	<u>(23,770.00)</u>	<u>225.78%</u>	<u>(62,389.16)</u>	<u>(49,850.00)</u>	<u>125.15%</u>

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

Accrual Basis

	<u>Endowment</u>	<u>Fundraising</u>	<u>General Reve...</u>	<u>Junior Team</u>	<u>Management</u>	<u>Program Servi...</u>	<u>Senior Team</u>
Ordinary Income/Expense							
Income							
4010-01 · Contributions, unrestricted	0.00	0.00	5,670.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	50.00	0.00	0.00	535.00	0.00	0.00	350.00
5180 · Program Income	0.00	0.00	4,926.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	212.35	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,120.00	0.00	0.00	0.00	0.00
5221 · Club dues	0.00	0.00	100.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	0.56	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	386.00	0.00	0.00	0.00
Total Income	<u>50.00</u>	<u>0.00</u>	<u>13,028.91</u>	<u>921.00</u>	<u>0.00</u>	<u>0.00</u>	<u>350.00</u>
Gross Profit	50.00	0.00	13,028.91	921.00	0.00	0.00	350.00
Expense							
7200 · Payroll	0.00	1,300.50	0.00	0.00	1,219.46	4,395.75	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	2,876.10	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	965.28	0.00	0.00	0.00
8594 · Programs for members & clubs	0.00	229.00	0.00	241.85	17.12	424.19	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	1,171.00	0.00	3,000.00	0.00
8599-11 · Executive Director	0.00	-1.29	0.00	0.00	604.68	1,195.97	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,591.85	0.00	0.00
8599 · Board & Committees	0.00	400.00	0.00	0.00	25.00	23.88	0.00
Total Expense	<u>0.00</u>	<u>1,928.21</u>	<u>0.00</u>	<u>2,378.13</u>	<u>3,458.11</u>	<u>11,915.89</u>	<u>0.00</u>
Net Ordinary Income	<u>50.00</u>	<u>-1,928.21</u>	<u>13,028.91</u>	<u>-1,457.13</u>	<u>-3,458.11</u>	<u>-11,915.89</u>	<u>350.00</u>
Net Income	<u><u>50.00</u></u>	<u><u>-1,928.21</u></u>	<u><u>13,028.91</u></u>	<u><u>-1,457.13</u></u>	<u><u>-3,458.11</u></u>	<u><u>-11,915.89</u></u>	<u><u>350.00</u></u>

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

Accrual Basis

	Ski O Team	Trail O Team	TOTAL
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	0.00	0.00	5,670.00
4010-02 · Contributions, restricted	0.00	150.00	1,085.00
5180 · Program Income	0.00	0.00	4,926.00
5181 · Sponsorships	0.00	0.00	212.35
5210 · Membership dues	0.00	0.00	2,120.00
5221 · Club dues	0.00	0.00	100.00
5310 · Interest Income	0.00	0.00	0.56
5820 · Fundraising, restricted	0.00	0.00	386.00
Total Income	<u>0.00</u>	<u>150.00</u>	<u>14,499.91</u>
Gross Profit	0.00	150.00	14,499.91
Expense			
7200 · Payroll	0.00	0.00	6,915.71
8190 · ONA magazine	0.00	0.00	2,876.10
8590 · Elite Athlete Support & Dev	0.00	0.00	965.28
8594 · Programs for members & clubs	-465.22	0.00	446.94
8598-01 · Coach, Junior Team	0.00	0.00	4,171.00
8599-11 · Executive Director	0.00	0.00	1,799.36
8599-12 · Acctg & Mem Services	0.00	0.00	1,591.85
8599 · Board & Committees	0.00	0.00	448.88
Total Expense	<u>-465.22</u>	<u>0.00</u>	<u>19,215.12</u>
Net Ordinary Income	<u>465.22</u>	<u>150.00</u>	<u>-4,715.21</u>
Net Income	<u><u>465.22</u></u>	<u><u>150.00</u></u>	<u><u>-4,715.21</u></u>

United States Orienteering Federation, Inc.
Statement of Cash Flow
January through November 2014

	Jan - Nov 14
OPERATING ACTIVITIES	
Net Income	-53,666.67
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	-93.91
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	1,097.80
2351 · Deferred Revenue - Sponsorship	5,000.00
Net cash provided by Operating Activities	-47,861.42
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	-8,750.00
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-11,675.00
Net cash provided by Investing Activities	-21,125.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-3,131.90
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	-9,243.10
3210 · Endowments, perm restricted	11,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-68,986.42
Cash at beginning of period	187,579.51
Cash at end of period	118,593.09