

**U.S. Orienteering Federation, Inc.**  
**Statement of Financial Position**

As of October 31, 2012

Accrual Basis

	Oct 31, 12
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	60,633.69
1011 · BankAmerica contribs	695.24
1040 · Petty Cash	72.67
1070 · Vanguard	167,791.48
<b>Total Checking/Savings</b>	229,193.08
<b>Total Current Assets</b>	229,193.08
<b>Other Assets</b>	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	64,640.65
1582 · Endowment Fund, perm restricted	63,724.74
<b>Total Other Assets</b>	128,615.39
<b>TOTAL ASSETS</b>	<b>357,808.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	54.45
<b>Total Credit Cards</b>	54.45
<b>Total Current Liabilities</b>	54.45
<b>Total Liabilities</b>	54.45
<b>Equity</b>	
3010 · Net Assets, unrestricted	209,886.72
3020 · Endowments, Board designated	64,640.65
3100 · Net Assets, temp restricted	18,298.14
3210 · Endowments, perm restricted	63,724.74
Net Income	1,203.77
<b>Total Equity</b>	357,754.02
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>357,808.47</b>

**U.S. Orienteering Federation, Inc.**  
**Statement of Cash Flows**  
 January through October 2012

	<b>Jan - Oct 12</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	1,203.77
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	6,811.00
1451 · Prepaid Expenses	700.00
2550 · PNC Visa	-497.99
2110 · Accrued Payroll	-3,237.90
2350 · Deferred Revenue - Club dues	-293.00
2150 · Accrued Expenses	-120.00
<b>Net cash provided by Operating Activities</b>	<b>4,565.88</b>
<b>INVESTING ACTIVITIES</b>	
1320 · Map Loans Receivable	2,250.00
1582 · Endowment Fund, perm restricted	-5,180.00
<b>Net cash provided by Investing Activities</b>	<b>-2,930.00</b>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	6,209.55
3100 · Net Assets, temp restricted	-11,389.55
3210 · Endowments, perm restricted	5,180.00
<b>Net cash provided by Financing Activities</b>	<b>0.00</b>
<b>Net cash increase for period</b>	1,635.88
<b>Cash at beginning of period</b>	<b>227,557.20</b>
<b>Cash at end of period</b>	<b>229,193.08</b>

**U.S. Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**October 2012**

Accrual Basis

	Endowment	Fundraising	General Reve...	Junior Team	Management	MBO Team	O'Schools
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	593.18	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	67.50	0.00	0.00	532.14	0.00	42.50	0.00
5180 · Program Income	0.00	0.00	1,435.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	3,255.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	1,232.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>67.50</b>	<b>0.00</b>	<b>6,515.18</b>	<b>532.14</b>	<b>0.00</b>	<b>42.50</b>	<b>0.00</b>
<b>Expense</b>							
7200 · Payroll	0.00	1,166.66	0.00	0.00	1,100.19	0.00	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	2,310.99	0.00	2,198.90	0.00
8594 · Programs for members & clubs	0.00	48.51	0.00	0.00	72.15	0.00	457.50
8598-01 · Coach, Junior Team	0.00	0.00	0.00	681.10	0.00	0.00	0.00
8599-11 · Executive Director	0.00	216.64	0.00	0.00	476.65	0.00	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,974.16	0.00	0.00
8599 · Board & Committees	0.00	229.00	0.00	0.00	100.00	0.00	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>1,660.81</b>	<b>0.00</b>	<b>2,992.09</b>	<b>3,723.15</b>	<b>2,198.90</b>	<b>457.50</b>
<b>Net Ordinary Income</b>	<b>67.50</b>	<b>-1,660.81</b>	<b>6,515.18</b>	<b>-2,459.95</b>	<b>-3,723.15</b>	<b>-2,156.40</b>	<b>-457.50</b>
<b>Net Income</b>	<b>67.50</b>	<b>-1,660.81</b>	<b>6,515.18</b>	<b>-2,459.95</b>	<b>-3,723.15</b>	<b>-2,156.40</b>	<b>-457.50</b>

**U.S. Orienteering Federation, Inc.**  
**Statement of Activities & Functional Expenses**  
**October 2012**

Accrual Basis

	<u>Program Deve...</u>	<u>Program Servi...</u>	<u>Senior Team</u>	<u>Ski O Team</u>	<u>Trail O Team</u>	<u>WUOC Team</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	593.18
4010-02 · Contributions, restricted	0.00	0.00	490.25	0.00	100.00	0.00	1,232.39
5180 · Program Income	0.00	0.00	0.00	0.00	0.00	0.00	1,435.00
5210 · Membership dues	0.00	0.00	0.00	0.00	0.00	0.00	3,255.00
5360 · Endowment proceeds	0.00	0.00	0.00	0.00	0.00	0.00	1,232.00
5820 · Fundraising, restricted	0.00	0.00	1,115.00	0.00	0.00	0.00	1,115.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>1,605.25</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>8,862.57</b>
<b>Expense</b>							
7200 · Payroll	0.00	4,083.34	0.00	0.00	0.00	0.00	6,350.19
8190 · ONA magazine	0.00	3,036.11	0.00	0.00	0.00	0.00	3,036.11
8590 · Elite Athlete Support & Dev	0.00	0.00	3,122.00	250.00	0.00	-65.93	7,815.96
8594 · Programs for members & clubs	30.00	3,113.84	0.00	0.00	0.00	0.00	3,722.00
8598-01 · Coach, Junior Team	0.00	2,500.00	0.00	0.00	0.00	0.00	3,181.10
8599-11 · Executive Director	0.00	1,949.88	0.00	0.00	0.00	0.00	2,643.17
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	0.00	1,974.16
8599 · Board & Committees	0.00	0.00	0.00	0.00	0.00	0.00	329.00
<b>Total Expense</b>	<b>30.00</b>	<b>14,683.17</b>	<b>3,122.00</b>	<b>250.00</b>	<b>0.00</b>	<b>-65.93</b>	<b>29,051.69</b>
<b>Net Ordinary Income</b>	<b>-30.00</b>	<b>-14,683.17</b>	<b>-1,516.75</b>	<b>-250.00</b>	<b>100.00</b>	<b>65.93</b>	<b>-20,189.12</b>
<b>Net Income</b>	<b>-30.00</b>	<b>-14,683.17</b>	<b>-1,516.75</b>	<b>-250.00</b>	<b>100.00</b>	<b>65.93</b>	<b>-20,189.12</b>

**U.S. Orienteering Federation, Inc.**  
**Profit & Loss Budget vs. Actual**  
 January through October 2012 vs. 2011

10/31/2012  
 Accrual Basis

	<u>Jan - Oct 12</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Oct 11</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	13,884.35	25,000.00	55.54%	7,435.27	20,000.00	37.18%
4010-02 · Contributions, restricted	18,404.96	21,050.00	87.43%	15,515.00	16,500.00	94.03%
4010-03 · Contributions, major gifts	30,000.00	10,000.00	300.0%	15,000.00	1,000.00	1,500.0%
4200 · Grants Received	0.00			3,700.00		
5180 · Program Income	23,358.02	34,900.00	66.93%	21,803.20	35,000.00	62.3%
5181 · Sponsorships	11,171.17	15,000.00	74.47%	6,461.50	14,000.00	46.15%
5210 · Membership dues	25,430.00	32,000.00	79.47%	25,447.00	31,000.00	82.09%
5211 · Life member dues	0.00	1,500.00	0.0%	0.00	1,500.00	0.0%
5221 · Club dues	66,428.00	65,000.00	102.2%	63,551.60	38,000.00	167.24%
5222 · Insurance fees from clubs	0.00			206.00	20,000.00	1.03%
5310 · Interest Income	51.56	1,500.00	3.44%	64.53	1,500.00	4.3%
5360 · Endowment proceeds	3,696.00	4,000.00	92.4%	3,567.00	4,000.00	89.18%
5450-01 · Books redistribution	733.50			1,789.50		
5450-02 · Wearables redistribution	0.00	2,000.00	0.0%	160.00		
5820 · Fundraising, restricted	12,548.65	9,400.00	133.5%	2,768.18	13,300.00	20.81%
<b>Total Income</b>	<b>205,706.21</b>	<b>221,350.00</b>	<b>92.93%</b>	<b>167,468.78</b>	<b>195,800.00</b>	<b>85.53%</b>
<b>Expense</b>						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	3,250.00			1,000.00		
7041 · Grants, program - Indiv	0.00			500.00		
7200 · Payroll	60,815.88	78,500.00	77.47%	60,660.15	78,500.00	77.27%
8190 · ONA magazine	16,179.95	19,500.00	82.97%	14,452.59	18,000.00	80.29%
8520 · Insurance premiums	14,279.82	16,200.00	88.15%	14,738.53	26,500.00	55.62%
8590 · Elite Athlete Support & Dev	41,484.40	44,900.00	92.39%	35,048.16	45,200.00	77.54%
8594 · Programs for members & clubs	24,646.67	22,100.00	111.52%	14,937.73	32,700.00	45.68%
8598-01 · Coach, Junior Team	3,181.10			0.00		

	<u>Jan - Oct 12</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Oct 11</u>	<u>Budget</u>	<u>% of Budget</u>
8599-11 · Executive Director	17,102.81	19,300.00	88.62%	24,876.15	27,200.00	91.46%
8599-12 · Acctg & Mem Services	17,699.45	21,000.00	84.28%	16,623.90	20,500.00	81.09%
8599 · Board & Committees	5,862.36	12,900.00	45.45%	4,476.13	12,700.00	35.25%
<b>Total Expense</b>	<u>204,502.44</u>	<u>234,400.00</u>	<u>87.25%</u>	<u>187,313.34</u>	<u>261,300.00</u>	<u>71.69%</u>
<b>Net Ordinary Income</b>	1,203.77	(13,050.00)	(9.22%)	(19,844.56)	(65,500.00)	30.3%
<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><u>1,203.77</u></u>	<u><u>(13,050.00)</u></u>	<u><u>(9.22%)</u></u>	<u><u>(19,844.56)</u></u>	<u><u>(65,500.00)</u></u>	<u><u>30.3%</u></u>