

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

	<u>Oct 31, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	43,241.08
1011 · BankAmerica contribs	359.02
1040 · Petty Cash	130.00
1070 · Vanguard	<u>127,831.45</u>
<b>Total Checking/Savings</b>	171,561.55
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	<u>1,815.00</u>
<b>Total Accounts Receivable</b>	<u>1,815.00</u>
<b>Total Current Assets</b>	173,376.55
<b>Other Assets</b>	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	72,246.32
1582 · Endowment Fund, perm restricted	<u>77,060.60</u>
<b>Total Other Assets</b>	<u>149,556.92</u>
<b>TOTAL ASSETS</b>	<b><u>322,933.47</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	<u>663.39</u>
<b>Total Credit Cards</b>	<u>663.39</u>
<b>Total Current Liabilities</b>	<u>663.39</u>
<b>Total Liabilities</b>	663.39
<b>Equity</b>	
3010 · Net Assets, unrestricted	224,106.59
3020 · Endowments, Board designated	72,246.32
3100 · Net Assets, temp restricted	6,007.37
3210 · Endowments, perm restricted	77,060.60
Net Income	<u>-57,150.80</u>
<b>Total Equity</b>	<u>322,270.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>322,933.47</u></b>

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

10/31/2013  
 Accrual Basis

	<u>Jan - Oct 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Oct 12</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	3,336.10	34,000.00	9.81%	13,884.35	25,000.00	55.54%
4010-02 · Contributions, restricted	26,624.88	25,850.00	103.0%	18,404.96	21,050.00	87.43%
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	19,473.71	24,600.00	79.16%	23,358.02	34,900.00	66.93%
5181 · Sponsorships	23,592.92	20,000.00	117.97%	11,171.17	15,000.00	74.47%
5210 · Membership dues	23,298.00	31,000.00	75.16%	25,430.00	32,000.00	79.47%
5211 · Life member dues	2,200.00			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	26.53	100.00	26.53%	51.56	1,500.00	3.44%
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%	733.50		
5450-02 · Wearables redistribution	0.00	500.00	0.0%	0.00	2,000.00	0.0%
5820 · Fundraising, restricted	10,433.85	22,850.00	45.66%	12,548.65	9,400.00	133.5%
5822 · Fundraising, unrestricted	347.00			0.00		
<b>Total Income</b>	<b>226,159.05</b>	<b>247,900.00</b>	<b>91.23%</b>	<b>205,706.21</b>	<b>221,350.00</b>	<b>92.93%</b>
<b>Expense</b>						
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	66,993.05	78,500.00	85.34%	60,815.88	78,500.00	77.47%
8190 · ONA magazine	15,550.12	20,500.00	75.85%	16,179.95	19,500.00	82.97%
8520 · Insurance premiums	25,449.36	15,000.00	169.66%	14,279.82	16,200.00	88.15%
8590 · Elite Athlete Support & Dev	75,367.01	66,900.00	112.66%	41,484.40	44,900.00	92.39%
8594 · Programs for members & clubs	12,900.60	16,900.00	76.34%	24,646.67	22,100.00	111.52%

	<u>Jan - Oct 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Oct 12</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	29,350.87	35,000.00	83.86%	3,181.10		
8599-11 · Executive Director	22,632.51	26,150.00	86.55%	17,102.81	19,300.00	88.62%
8599-12 · Acctg & Mem Services	16,972.53	21,000.00	80.82%	17,699.45	21,000.00	84.28%
8599 · Board & Committees	13,093.80	12,800.00	102.3%	5,862.36	12,900.00	45.45%
<b>Total Expense</b>	<u>283,309.85</u>	<u>297,750.00</u>	<u>95.15%</u>	<u>204,502.44</u>	<u>234,400.00</u>	<u>87.25%</u>
<b>Net Ordinary Income</b>	(57,150.80)	(49,850.00)	114.65%	1,203.77	(13,050.00)	(9.22%)
<b>Other Income/Expense</b>						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
<b>Total Other Income</b>	<u>0.00</u>			<u>0.00</u>		
Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
<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>(57,150.80)</u>	<u>(49,850.00)</u>	<u>114.65%</u>	<u>1,203.77</u>	<u>(13,050.00)</u>	<u>(9.22%)</u>

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Accrual Basis

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

	Endowment	Fundraising	General Reve...	Iain Wilson A...	Junior Team	Management	MBO Team
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	0.00	820.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	100.00	0.00	0.00	855.00	57.00	0.00	35.00
5180 · Program Income	0.00	0.00	1,025.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	267.61	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	3,505.00	0.00	0.00	0.00	0.00
5211 · Life member dues	0.00	0.00	700.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	1.19	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	0.00	1,477.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	383.00	0.00	0.00
<b>Total Income</b>	<b>100.00</b>	<b>0.00</b>	<b>7,795.80</b>	<b>855.00</b>	<b>440.00</b>	<b>0.00</b>	<b>35.00</b>
<b>Expense</b>							
7200 · Payroll	0.00	1,300.50	0.00	0.00	0.00	1,197.81	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	0.00	496.79	0.00	6,155.44
8594 · Programs for members & clubs	0.00	165.04	0.00	0.00	0.00	9.92	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8599-11 · Executive Director	0.00	504.03	0.00	0.00	0.00	567.11	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	0.00	1,551.38	0.00
8599 · Board & Committees	0.00	658.00	0.00	0.00	0.00	221.73	0.00
<b>Total Expense</b>	<b>0.00</b>	<b>2,627.57</b>	<b>0.00</b>	<b>0.00</b>	<b>496.79</b>	<b>3,547.95</b>	<b>6,155.44</b>
<b>Net Ordinary Income</b>	<b>100.00</b>	<b>-2,627.57</b>	<b>7,795.80</b>	<b>855.00</b>	<b>-56.79</b>	<b>-3,547.95</b>	<b>-6,120.44</b>
<b>Net Income</b>	<b>100.00</b>	<b>-2,627.57</b>	<b>7,795.80</b>	<b>855.00</b>	<b>-56.79</b>	<b>-3,547.95</b>	<b>-6,120.44</b>

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Accrual Basis

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

	Program Serv...	Senior Team	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4010-01 · Contributions, unrestricted	0.00	0.00	820.00
4010-02 · Contributions, restricted	0.00	100.00	1,147.00
5180 · Program Income	0.00	0.00	1,025.00
5181 · Sponsorships	0.00	0.00	267.61
5210 · Membership dues	0.00	0.00	3,505.00
5211 · Life member dues	0.00	0.00	700.00
5310 · Interest Income	0.00	0.00	1.19
5360 · Endowment proceeds	0.00	0.00	1,477.00
5820 · Fundraising, restricted	0.00	0.00	383.00
<b>Total Income</b>	<b>0.00</b>	<b>100.00</b>	<b>9,325.80</b>
<b>Expense</b>			
7200 · Payroll	4,395.75	0.00	6,894.06
8190 · ONA magazine	2,837.05	0.00	2,837.05
8590 · Elite Athlete Support & Dev	0.00	0.00	6,652.23
8594 · Programs for members & clubs	799.44	0.00	974.40
8598-01 · Coach, Junior Team	2,750.00	0.00	2,750.00
8599-11 · Executive Director	964.89	0.00	2,036.03
8599-12 · Acctg & Mem Services	0.00	0.00	1,551.38
8599 · Board & Committees	0.00	0.00	879.73
<b>Total Expense</b>	<b>11,747.13</b>	<b>0.00</b>	<b>24,574.88</b>
<b>Net Ordinary Income</b>	<b>-11,747.13</b>	<b>100.00</b>	<b>-15,249.08</b>
<b>Net Income</b>	<b>-11,747.13</b>	<b>100.00</b>	<b>-15,249.08</b>

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

	<b>Jan - Oct 13</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-57,150.80
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	-35.79
2110 · Accrued Payroll	-6,595.87
2350 · Deferred Revenue - Club dues	-3,472.50
2150 · Accrued Expenses	-210.70
	-61,770.93
<b>INVESTING ACTIVITIES</b>	
1582 · Endowment Fund, perm restricted	-1,575.00
	-1,575.00
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	25,873.43
3100 · Net Assets, temp restricted	-27,448.43
3210 · Endowments, perm restricted	1,575.00
	0.00
Net cash increase for period	-63,345.93
Cash at beginning of period	234,907.48
Cash at end of period	171,561.55