

United States Orienteering Federation, Inc.
Statement of Financial Position
As of October 31, 2015

Accrual Basis

| | Oct 31, 15 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1010 · BankAmerica checking | 49,871.74 |
| 1011 · BankAmerica contribs | 256.74 |
| 1040 · Petty Cash | 316.75 |
| 1070 · Vanguard | 67,862.55 |
| Total Checking/Savings | 118,307.78 |
| Total Current Assets | 118,307.78 |
| Other Assets | |
| 1320 · Map Loans Receivable | 5,000.00 |
| 1581 · Endowment Fund, BOD designated | 130,763.27 |
| 1582 · Endowment Fund, perm restricted | 113,793.91 |
| Total Other Assets | 249,557.18 |
| TOTAL ASSETS | 367,864.96 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2150 · Accrued Expenses | 1,260.08 |
| Total Other Current Liabilities | 1,260.08 |
| Total Current Liabilities | 1,260.08 |
| Total Liabilities | 1,260.08 |
| Equity | |
| 3010 · Net Assets, unrestricted | 98,822.96 |
| 3020 · Endowments, Board designated | 130,763.27 |
| 3100 · Net Assets, temp restricted | 39,841.69 |
| 3210 · Endowments, perm restricted | 113,793.91 |
| Net Income | -16,616.95 |
| Total Equity | 366,604.88 |
| TOTAL LIABILITIES & EQUITY | 367,864.96 |

United States Orienteering Federation, Inc.
Income & Expense Actual vs. Budget
January through October 2015

Accrual Basis

| | Jan - Oct 15 | Budget | % of Budget |
|---------------------------------------|--------------------|--------------------|---------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4010-01 · Contributions, unrestricted | 11,383.81 | 30,000.00 | 37.9% |
| 4010-02 · Contributions, restricted | 52,599.26 | 29,100.00 | 180.8% |
| 4010-03 · Contributions, major gifts | 57,000.00 | 55,000.00 | 103.6% |
| 4200 · Grants Received | 0.00 | | |
| 5180 · Program Income | 28,907.94 | 57,100.00 | 50.6% |
| 5181 · Sponsorships | 18,146.38 | 29,000.00 | 62.6% |
| 5210 · Membership dues | 21,000.00 | 25,000.00 | 84.0% |
| 5211 · Life member dues | 700.00 | 700.00 | 100.0% |
| 5221 · Club dues | 65,628.00 | 68,200.00 | 96.2% |
| 5222 · Insurance fees from clubs | 0.00 | | |
| 5310 · Interest Income | 16.82 | 50.00 | 33.6% |
| 5360 · Endowment proceeds | 8,345.21 | 9,000.00 | 92.7% |
| 5450-01 · Books redistribution | 1,297.00 | 1,500.00 | 86.5% |
| 5450-02 · Wearables redistribution | 0.00 | | |
| 5820 · Fundraising, restricted | 4,056.66 | 20,500.00 | 19.8% |
| 5822 · Fundraising, unrestricted | 45.00 | | |
| Total Income | 269,126.08 | 325,150.00 | 82.8% |
| Expense | | | |
| 7021 · Grants, mapping | 0.00 | | |
| 7023 · Grants to clubs & orgs | 500.00 | 5,000.00 | 10.0% |
| 7041 · Grants, program - Indiv | 0.00 | 2,000.00 | 0.0% |
| 7200 · Payroll | 73,503.90 | 83,420.00 | 88.1% |
| 8190 · ONA magazine | 14,032.10 | 19,000.00 | 73.9% |
| 8520 · Insurance premiums | 34,128.74 | 26,200.00 | 130.3% |
| 8590 · Elite Athlete Support & Dev | 58,185.41 | 88,800.00 | 65.5% |
| 8594 · Programs for members & clubs | 14,459.91 | 19,870.00 | 72.8% |
| 8598-01 · Coach, Junior Team | 36,436.61 | 45,000.00 | 81.0% |
| 8599-11 · Executive Director | 29,157.41 | 18,300.00 | 159.3% |
| 8599-12 · Acctg & Mem Services | 17,147.00 | 21,500.00 | 79.8% |
| 8599 · Board & Committees | 8,191.95 | 10,750.00 | 76.2% |
| Total Expense | 285,743.03 | 339,840.00 | 84.1% |
| Net Ordinary Income | (16,616.95) | (14,690.00) | 113.1% |
| Other Income/Expense | | | |
| Other Income | | | |
| 6810 · Unrealized Gain/Loss Endowment | 0.00 | | |
| Total Other Income | 0.00 | | |
| Other Expense | 0.00 | 0.00 | 0.0% |
| Net Other Income | 0.00 | 0.00 | 0.0% |
| Net Income | (16,616.95) | (14,690.00) | 113.1% |

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
October 2015

Accrual Basis

| | Endowment | Fundraising | General Reve... | Junior Team | Management | MBO Team | Program Serv... |
|---------------------------------------|---------------|------------------|-----------------|------------------|------------------|-----------------|-------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 4010-01 · Contributions, unrestricted | 0.00 | 0.00 | 3,495.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4010-02 · Contributions, restricted | 280.00 | 0.00 | 0.00 | 130.00 | 0.00 | 6,489.78 | 0.00 |
| 5180 · Program Income | 0.00 | 0.00 | 4,216.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5181 · Sponsorships | 0.00 | 0.00 | 36.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5210 · Membership dues | 0.00 | 0.00 | 1,950.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5310 · Interest Income | 0.00 | 0.00 | 8.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5820 · Fundraising, restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.42 | 0.00 |
| 5822 · Fundraising, unrestricted | 0.00 | 0.00 | 2.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Income | 280.00 | 0.00 | 9,708.73 | 130.00 | 0.00 | 6,502.20 | 0.00 |
| Expense | | | | | | | |
| 7200 · Payroll | 0.00 | 1,255.90 | 0.00 | 0.00 | 1,270.24 | 0.00 | 8,342.91 |
| 8590 · Elite Athlete Support & Dev | 0.00 | 0.00 | 0.00 | 1,486.65 | 0.00 | 4,246.73 | 0.00 |
| 8594 · Programs for members & clubs | 0.00 | 0.00 | 0.00 | 0.00 | 8.25 | 0.00 | 413.89 |
| 8598-01 · Coach, Junior Team | 0.00 | 0.00 | 0.00 | 1,553.70 | 0.00 | 0.00 | 0.00 |
| 8599-11 · Executive Director | 0.00 | 0.00 | 0.00 | 0.00 | 294.88 | 0.00 | 2,262.58 |
| 8599-12 · Acctg & Mem Services | 0.00 | 0.00 | 0.00 | 0.00 | 1,555.47 | 0.00 | 0.00 |
| 8599 · Board & Committees | 0.00 | 723.55 | 0.00 | 0.00 | 215.05 | 0.00 | 0.00 |
| Total Expense | 0.00 | 1,979.45 | 0.00 | 3,040.35 | 3,343.89 | 4,246.73 | 11,019.38 |
| Net Ordinary Income | 280.00 | -1,979.45 | 9,708.73 | -2,910.35 | -3,343.89 | 2,255.47 | -11,019.38 |
| Net Income | 280.00 | -1,979.45 | 9,708.73 | -2,910.35 | -3,343.89 | 2,255.47 | -11,019.38 |

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
October 2015

Accrual Basis

| | Senior Team | Trail O Team | TOTAL |
|---------------------------------------|---------------|---------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4010-01 · Contributions, unrestricted | 0.00 | 0.00 | 3,495.00 |
| 4010-02 · Contributions, restricted | 60.00 | 210.00 | 7,169.78 |
| 5180 · Program Income | 0.00 | 0.00 | 4,216.00 |
| 5181 · Sponsorships | 0.00 | 0.00 | 36.90 |
| 5210 · Membership dues | 0.00 | 0.00 | 1,950.00 |
| 5310 · Interest Income | 0.00 | 0.00 | 8.33 |
| 5820 · Fundraising, restricted | 0.00 | 0.00 | 12.42 |
| 5822 · Fundraising, unrestricted | 0.00 | 0.00 | 2.50 |
| Total Income | 60.00 | 210.00 | 16,890.93 |
| Expense | | | |
| 7200 · Payroll | 0.00 | 0.00 | 10,869.05 |
| 8590 · Elite Athlete Support & Dev | -78.00 | 0.00 | 5,655.38 |
| 8594 · Programs for members & clubs | 0.00 | 0.00 | 422.14 |
| 8598-01 · Coach, Junior Team | 0.00 | 0.00 | 1,553.70 |
| 8599-11 · Executive Director | 0.00 | 0.00 | 2,557.46 |
| 8599-12 · Acctg & Mem Services | 0.00 | 0.00 | 1,555.47 |
| 8599 · Board & Committees | 0.00 | 0.00 | 938.60 |
| Total Expense | -78.00 | 0.00 | 23,551.80 |
| Net Ordinary Income | 138.00 | 210.00 | -6,660.87 |
| Net Income | 138.00 | 210.00 | -6,660.87 |

United States Orienteering Federation, Inc.
Statement of Cash Flow
 January through October 2015

| | Jan - Oct 15 |
|---|---------------------|
| OPERATING ACTIVITIES | |
| Net Income | -16,616.95 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 1110 · Accounts Receivable | 3,050.00 |
| 1451 · Prepaid Expenses | 2,373.50 |
| 2550 · PNC Visa | -376.73 |
| 2350 · Deferred Revenue - Club dues | -4,254.50 |
| 2150 · Accrued Expenses | 1,071.59 |
| 2351 · Deferred Revenue - Sponsorship | -5,000.00 |
| Net cash provided by Operating Activities | -19,753.09 |
| INVESTING ACTIVITIES | |
| 1320 · Map Loans Receivable | 4,000.00 |
| 1581 · Endowment Fund, BOD designated | -700.00 |
| 1582 · Endowment Fund, perm restricted | -27,000.00 |
| Net cash provided by Investing Activities | -23,700.00 |
| FINANCING ACTIVITIES | |
| 3010 · Net Assets, unrestricted | -8,399.27 |
| 3020 · Endowments, Board designated | 700.00 |
| 3100 · Net Assets, temp restricted | 7,399.27 |
| 3210 · Endowments, perm restricted | 300.00 |
| Net cash provided by Financing Activities | 0.00 |
| Net cash increase for period | -43,453.09 |
| Cash at beginning of period | 161,760.87 |
| Cash at end of period | 118,307.78 |