

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

As of September 30, 2012

Accrual Basis

	Sep 30, 12
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	80,480.28
1011 · BankAmerica contribs	1,059.21
1040 · Petty Cash	18.09
1070 · Vanguard	167,791.48
Total Checking/Savings	249,349.06
Total Current Assets	249,349.06
Other Assets	
1320 · Map Loans Receivable	250.00
1581 · Endowment Fund, BOD designated	64,640.65
1582 · Endowment Fund, perm restricted	63,724.74
Total Other Assets	128,615.39
TOTAL ASSETS	377,964.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	21.31
Total Credit Cards	21.31
Total Current Liabilities	21.31
Total Liabilities	21.31
Equity	
3010 · Net Assets, unrestricted	204,146.46
3020 · Endowments, Board designated	64,640.65
3100 · Net Assets, temp restricted	24,038.40
3210 · Endowments, perm restricted	63,724.74
Net Income	21,392.89
Total Equity	377,943.14
TOTAL LIABILITIES & EQUITY	377,964.45

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

	<u>Jan - Sep 12</u>
OPERATING ACTIVITIES	
Net Income	21,392.89
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	-531.13
2110 · Accrued Payroll	-3,237.90
2350 · Deferred Revenue - Club dues	-293.00
2150 · Accrued Expenses	-120.00
Net cash provided by Operating Activities	<u>24,721.86</u>
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	2,250.00
1582 · Endowment Fund, perm restricted	-5,180.00
Net cash provided by Investing Activities	<u>-2,930.00</u>
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	469.29
3100 · Net Assets, temp restricted	-5,649.29
3210 · Endowments, perm restricted	5,180.00
Net cash provided by Financing Activities	<u>0.00</u>
Net cash increase for period	21,791.86
Cash at beginning of period	<u>227,557.20</u>
Cash at end of period	<u><u>249,349.06</u></u>

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

Accrual Basis

	Endowment	Fundraising	General Reve...	Junior Team	Management	Program Servi...	Senior Team
Ordinary Income/Expense							
Income							
4010-01 · Contributions, unrestricted	0.00	0.00	166.91	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	150.00	0.00	0.00	185.00	0.00	0.00	0.00
4010-03 · Contributions, major gifts	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	293.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	2,350.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	12.30	0.00	0.00	0.00	0.00
Total Income	150.00	0.00	32,822.21	185.00	0.00	0.00	0.00
Expense							
7023 · Grants to clubs & orgs	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00
7200 · Payroll	0.00	1,166.66	0.00	0.00	1,098.82	4,083.34	0.00
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	-593.50	0.00	0.00	1,075.00
8594 · Programs for members & clubs	0.00	407.50	0.00	0.00	55.70	10,783.60	0.00
8599-11 · Executive Director	0.00	21.31	0.00	0.00	433.40	1,820.57	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,547.87	0.00	0.00
8599 · Board & Committees	0.00	210.36	0.00	0.00	-95.00	0.00	0.00
Total Expense	0.00	1,805.83	0.00	-593.50	3,040.79	18,937.51	1,075.00
Net Ordinary Income	150.00	-1,805.83	32,822.21	778.50	-3,040.79	-18,937.51	-1,075.00
Net Income	150.00	-1,805.83	32,822.21	778.50	-3,040.79	-18,937.51	-1,075.00

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

Accrual Basis

	<u>WUOC Team</u>	<u>TOTAL</u>
Ordinary Income/Expense		
Income		
4010-01 · Contributions, unrestricted	0.00	166.91
4010-02 · Contributions, restricted	0.00	335.00
4010-03 · Contributions, major gifts	0.00	30,000.00
5180 · Program Income	0.00	293.00
5210 · Membership dues	0.00	2,350.00
5310 · Interest Income	0.00	12.30
Total Income	<u>0.00</u>	<u>33,157.21</u>
Expense		
7023 · Grants to clubs & orgs	0.00	1,250.00
7200 · Payroll	0.00	6,348.82
8190 · ONA magazine	0.00	1,000.00
8590 · Elite Athlete Support & Dev	-6,868.40	-6,386.90
8594 · Programs for members & clubs	0.00	11,246.80
8599-11 · Executive Director	0.00	2,275.28
8599-12 · Acctg & Mem Services	0.00	1,547.87
8599 · Board & Committees	0.00	115.36
Total Expense	<u>-6,868.40</u>	<u>17,397.23</u>
Net Ordinary Income	<u>6,868.40</u>	<u>15,759.98</u>
Net Income	<u>6,868.40</u>	<u>15,759.98</u>

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

Accrual Basis

	<u>Jan - Sep 12</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Sep 11</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	13,291.17	25,000.00	53.17%	2,395.27	20,000.00	11.98%
4010-02 · Contributions, restricted	17,172.57	21,050.00	81.58%	12,265.00	16,500.00	74.33%
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	21,923.02	34,900.00	62.82%	18,317.70	35,000.00	52.34%
5181 · Sponsorships	11,171.17	15,000.00	74.47%	6,461.50	14,000.00	46.15%
5210 · Membership dues	22,175.00	32,000.00	69.3%	22,772.00	31,000.00	73.46%
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%	61.25	1,500.00	4.08%
5360 · Endowment proceeds	2,464.00	4,000.00	61.6%	2,378.00	4,000.00	59.45%
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	11,433.65	9,400.00	121.64%	1,749.37	13,300.00	13.15%
Total Income	196,843.64	221,350.00	88.93%	150,807.19	195,800.00	77.02%
Expense						
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	54,465.69	78,500.00	69.38%	54,312.68	78,500.00	69.19%
8190 · ONA magazine	13,143.84	19,500.00	67.4%	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	33,668.44	44,900.00	74.99%	34,348.16	45,200.00	75.99%
8594 · Programs for members & clubs	20,924.67	22,100.00	94.68%	12,982.39	32,700.00	39.7%
8598-01 · Coach, Junior Team	0.00			0.00		

	<u>Jan - Sep 12</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Sep 11</u>	<u>Budget</u>	<u>% of Budget</u>
8599-11 · Executive Director	14,459.64	19,300.00	74.92%	21,667.97	27,200.00	79.66%
8599-12 · Acctg & Mem Services	15,725.29	21,000.00	74.88%	15,048.61	20,500.00	73.41%
8599 · Board & Committees	5,533.36	12,900.00	42.89%	4,416.13	12,700.00	34.77%
Total Expense	<u>175,450.75</u>	<u>234,400.00</u>	<u>74.85%</u>	<u>173,467.06</u>	<u>261,300.00</u>	<u>66.39%</u>
Net Ordinary Income	21,392.89	(13,050.00)	(163.93%)	(22,659.87)	(65,500.00)	34.6%
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><u>21,392.89</u></u>	<u><u>(13,050.00)</u></u>	<u><u>(163.93%)</u></u>	<u><u>(22,659.87)</u></u>	<u><u>(65,500.00)</u></u>	<u><u>34.6%</u></u>