

09/30/13  
Accrual Basis

United States Orienteering Federation, Inc.  
**Statement of Financial Position**  
As of September 30, 2013

	<u>Sep 30, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · BankAmerica checking	58,008.51
1011 · BankAmerica contribs	579.94
1040 · Petty Cash	115.00
1070 · Vanguard	<u>127,830.26</u>
<b>Total Checking/Savings</b>	186,533.71
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	<u>1,500.00</u>
<b>Total Accounts Receivable</b>	<u>1,500.00</u>
<b>Total Current Assets</b>	188,033.71
<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>337,590.63</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2550 · PNC Visa	<u>71.47</u>
<b>Total Credit Cards</b>	<u>71.47</u>
<b>Total Current Liabilities</b>	<u>71.47</u>
<b>Total Liabilities</b>	71.47
<b>Equity</b>	
3010 · Net Assets, unrestricted	218,884.36
3020 · Endowments, Board designated	72,246.32
3100 · Net Assets, temp restricted	11,229.60
3210 · Endowments, perm restricted	77,060.60
Net Income	<u>-41,901.72</u>
<b>Total Equity</b>	<u>337,519.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>337,590.63</u></b>

**United States Orienteering Federation, Inc.**

**Profit & Loss Budget vs. Actual**

January through September 2013 vs. 2012

09/30/2013

Accrual Basis

	<u>Jan - Sep 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Sep 12</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
4010-01 · Contributions, unrestricted	2,516.10	34,000.00	7.4%	13,291.17	25,000.00	53.17%
4010-02 · Contributions, restricted	25,477.88	25,850.00	98.56%	17,172.57	21,050.00	81.58%
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	18,448.71	24,600.00	75.0%	21,923.02	34,900.00	62.82%
5181 · Sponsorships	23,325.31	20,000.00	116.63%	11,171.17	15,000.00	74.47%
5210 · Membership dues	19,793.00	31,000.00	63.85%	22,175.00	32,000.00	69.3%
5211 · Life member dues	1,500.00			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	25.34	100.00	25.34%	51.56	1,500.00	3.44%
5360 · Endowment proceeds	2,954.00	4,500.00	65.64%	2,464.00	4,000.00	61.6%
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	10,050.85	22,850.00	43.99%	11,433.65	9,400.00	121.64%
5822 · Fundraising, unrestricted	347.00			0.00		
<b>Total Income</b>	<b>216,833.25</b>	<b>247,900.00</b>	<b>87.47%</b>	<b>196,843.64</b>	<b>221,350.00</b>	<b>88.93%</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	60,098.99	78,500.00	76.56%	54,465.69	78,500.00	69.38%
8190 · ONA magazine	12,713.07	20,500.00	62.02%	13,143.84	19,500.00	67.4%
8520 · Insurance premiums	25,449.36	15,000.00	169.66%	14,279.82	16,200.00	88.15%
8590 · Elite Athlete Support & Dev	68,714.78	66,900.00	102.71%	33,668.44	44,900.00	74.99%
8594 · Programs for members & clubs	11,926.20	16,900.00	70.57%	20,924.67	22,100.00	94.68%

	<u>Jan - Sep 13</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Sep 12</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	26,600.87	35,000.00	76.0%	0.00		
8599-11 · Executive Director	20,596.48	26,150.00	78.76%	14,459.64	19,300.00	74.92%
8599-12 · Acctg & Mem Services	15,421.15	21,000.00	73.43%	15,725.29	21,000.00	74.88%
8599 · Board & Committees	12,214.07	12,800.00	95.42%	5,533.36	12,900.00	42.89%
<b>Total Expense</b>	<u>258,734.97</u>	<u>297,750.00</u>	<u>86.9%</u>	<u>175,450.75</u>	<u>234,400.00</u>	<u>74.85%</u>
<b>Net Ordinary Income</b>	(41,901.72)	(49,850.00)	84.06%	21,392.89	(13,050.00)	(163.93%)
<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>(41,901.72)</u>	<u>(49,850.00)</u>	<u>84.06%</u>	<u>21,392.89</u>	<u>(13,050.00)</u>	<u>(163.93%)</u>

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

Accrual Basis

	Fundraising	General Reve...	Iain Wilson A...	Junior Team	Management	Program Serv...	Senior Team
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4010-01 · Contributions, unrestricted	0.00	25.00	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	1,840.00	210.36	0.00	0.00	0.00
5180 · Program Income	0.00	224.30	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	1,380.00	0.00	0.00	0.00	0.00	0.00
5211 · Life member dues	0.00	700.00	0.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	12.71	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	27.00	0.00	0.00	932.00
<b>Total Income</b>	0.00	2,342.01	1,840.00	237.36	0.00	0.00	932.00
<b>Expense</b>							
7023 · Grants to clubs & orgs	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
7200 · Payroll	650.25	0.00	0.00	0.00	869.66	2,197.87	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	3,808.70	0.00	0.00	0.00
8594 · Programs for members & clubs	0.00	0.00	0.00	0.00	0.00	374.92	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	584.60	0.00	2,500.00	0.00
8599-11 · Executive Director	248.66	0.00	0.00	0.00	794.13	150.99	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,758.36	0.00	0.00
8599 · Board & Committees	61.17	0.00	0.00	0.00	212.83	0.00	0.00
<b>Total Expense</b>	3,460.08	0.00	0.00	4,393.30	3,634.98	6,223.78	0.00
<b>Net Ordinary Income</b>	-3,460.08	2,342.01	1,840.00	-4,155.94	-3,634.98	-6,223.78	932.00
<b>Net Income</b>	<b>-3,460.08</b>	<b>2,342.01</b>	<b>1,840.00</b>	<b>-4,155.94</b>	<b>-3,634.98</b>	<b>-6,223.78</b>	<b>932.00</b>

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

Accrual Basis

	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4010-01 · Contributions, unrestricted	25.00
4010-02 · Contributions, restricted	2,050.36
5180 · Program Income	224.30
5210 · Membership dues	1,380.00
5211 · Life member dues	700.00
5310 · Interest Income	12.71
5820 · Fundraising, restricted	959.00
<b>Total Income</b>	<u>5,351.37</u>
<b>Expense</b>	
7023 · Grants to clubs & orgs	2,500.00
7200 · Payroll	3,717.78
8190 · ONA magazine	1,000.00
8590 · Elite Athlete Support & Dev	3,808.70
8594 · Programs for members & clubs	374.92
8598-01 · Coach, Junior Team	3,084.60
8599-11 · Executive Director	1,193.78
8599-12 · Acctg & Mem Services	1,758.36
8599 · Board & Committees	274.00
<b>Total Expense</b>	<u>17,712.14</u>
<b>Net Ordinary Income</b>	<u>-12,360.77</u>
<b>Net Income</b>	<u><u>-12,360.77</u></u>

09/30/13

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

	<u>Jan - Sep 13</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-41,901.72
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	1,449.50
1451 · Prepaid Expenses	4,560.23
2550 · PNC Visa	-627.71
2110 · Accrued Payroll	-6,595.87
2350 · Deferred Revenue - Club dues	-3,472.50
2150 · Accrued Expenses	-210.70
Net cash provided by Operating Activities	<u>-46,798.77</u>
<b>INVESTING ACTIVITIES</b>	
1582 · Endowment Fund, perm restricted	-1,575.00
Net cash provided by Investing Activities	<u>-1,575.00</u>
<b>FINANCING ACTIVITIES</b>	
3010 · Net Assets, unrestricted	20,651.20
3100 · Net Assets, temp restricted	-22,226.20
3210 · Endowments, perm restricted	1,575.00
Net cash provided by Financing Activities	<u>0.00</u>
Net cash increase for period	-48,373.77
Cash at beginning of period	<u>234,907.48</u>
Cash at end of period	<u><u>186,533.71</u></u>