

United States Orienteering Federation, Inc.
Statement of Financial Position
As of September 30, 2014

Accrual Basis

	Sep 30, 14
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	68,466.74
1011 · BankAmerica contribs	370.84
1040 · Petty Cash	238.03
1070 · Vanguard	67,843.18
Total Checking/Savings	136,918.79
Total Current Assets	136,918.79
Other Assets	
1320 · Map Loans Receivable	7,000.00
1581 · Endowment Fund, BOD designated	127,720.26
1582 · Endowment Fund, perm restricted	72,243.91
Total Other Assets	206,964.17
TOTAL ASSETS	343,882.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	45.13
Total Credit Cards	45.13
Other Current Liabilities	
2150 · Accrued Expenses	914.13
2351 · Deferred Revenue - Sponsorship	5,000.00
Total Other Current Liabilities	5,914.13
Total Current Liabilities	5,959.26
Total Liabilities	5,959.26
Equity	
3010 · Net Assets, unrestricted	165,322.50
3020 · Endowments, Board designated	127,720.26
3100 · Net Assets, temp restricted	19,600.89
3210 · Endowments, perm restricted	72,243.91
Net Income	-46,963.86
Total Equity	337,923.70
TOTAL LIABILITIES & EQUITY	343,882.96

United States Orienteering Federation, Inc.
Income & Expense Actual vs. Budget
 January through September 2014 vs. 2013

Accrual Basis

	<u>Jan - Sep 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Sep 13</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	3,976.66	28,000.00	14.2%	2,516.10	34,000.00	7.4%
4010-02 · Contributions, restricted	22,133.50	30,500.00	72.57%	25,477.88	25,850.00	98.56%
4010-03 · Contributions, major gifts	45,000.00	50,000.00	90.0%	40,000.00	12,500.00	320.0%
4200 · Grants Received	0.00			1,500.00		
5180 · Program Income	16,695.56	32,300.00	51.69%	18,448.71	24,600.00	75.0%
5181 · Sponsorships	26,884.56	22,000.00	122.2%	23,325.31	20,000.00	116.63%
5210 · Membership dues	20,275.00	27,500.00	73.73%	19,793.00	31,000.00	63.85%
5211 · Life member dues	700.00			1,500.00		
5221 · Club dues	68,197.50	72,830.00	93.64%	69,362.50	70,000.00	99.09%
5222 · Insurance fees from clubs	0.00			208.06		
5310 · Interest Income	8.50	20.00	42.5%	25.34	100.00	25.34%
5360 · Endowment proceeds	5,928.00	7,900.00	75.04%	2,954.00	4,500.00	65.64%
5450-01 · Books redistribution	582.64	3,000.00	19.42%	1,324.50	2,000.00	66.23%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	13,177.95	16,000.00	82.36%	10,050.85	22,850.00	43.99%
5822 · Fundraising, unrestricted	120.00			347.00		
Total Income	223,679.87	290,050.00	77.12%	216,833.25	247,900.00	87.47%
Expense						
7021 · Grants, mapping	0.00			0.00		
7023 · Grants to clubs & orgs	6,500.00	12,000.00	54.17%	5,000.00	5,000.00	100.0%
7041 · Grants, program - Indiv	2,500.00	2,000.00	125.0%	0.00		
7200 · Payroll	62,528.83	81,500.00	76.72%	60,098.99	78,500.00	76.56%
8190 · ONA magazine	12,738.50	21,500.00	59.25%	12,713.07	20,500.00	62.02%
8520 · Insurance premiums	26,085.24	26,100.00	99.94%	25,449.36	15,000.00	169.66%
8590 · Elite Athlete Support & Dev	59,106.21	62,700.00	94.27%	68,714.78	66,900.00	102.71%
8594 · Programs for members & clubs	13,236.71	15,420.00	85.84%	11,926.20	16,900.00	70.57%

	Jan - Sep 14	Budget	% of Budget	Jan - Sep 13	Budget	% of Budget
8598-01 · Coach, Junior Team	32,450.76	40,000.00	81.13%	26,600.87	35,000.00	76.0%
8599-11 · Executive Director	26,308.23	18,100.00	145.35%	20,596.48	26,150.00	78.76%
8599-12 · Acctg & Mem Services	15,766.89	21,500.00	73.33%	15,421.15	21,000.00	73.43%
8599 · Board & Committees	13,422.36	13,000.00	103.25%	12,214.07	12,800.00	95.42%
Total Expense	270,643.73	313,820.00	86.24%	258,734.97	297,750.00	86.9%
Net Ordinary Income	(46,963.86)	(23,770.00)	197.58%	(41,901.72)	(49,850.00)	84.06%
Other Income/Expense						
Other Income						
6810 · Unrealized Gain/Loss Endowment	0.00			0.00		
Total Other Income	0.00			0.00		
Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	(46,963.86)	(23,770.00)	197.58%	(41,901.72)	(49,850.00)	84.06%

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
September 2014

Accrual Basis

	Fundraising	General Reve...	Junior Team	Management	MBO Team	Program Serv...	Ski O Team
Ordinary Income/Expense							
Income							
4010-01 · Contributions, unrestricted	0.00	505.00	0.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	0.00	0.00	60.00	0.00	200.00	0.00	132.00
5180 · Program Income	0.00	4,288.26	0.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	296.67	0.00	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	1,835.00	0.00	0.00	0.00	0.00	0.00
5360 · Endowment proceeds	0.00	1,976.00	0.00	0.00	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	80.00	0.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	98.94	0.00	0.00
5822 · Fundraising, unrestricted	0.00	15.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	8,995.93	60.00	0.00	298.94	0.00	132.00
Expense							
7200 · Payroll	1,300.50	0.00	0.00	1,219.46	0.00	4,395.75	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	23,700.97	0.00	0.00	0.00	0.00
8594 · Programs for members & clubs	1,263.25	0.00	-685.00	4.01	0.00	270.01	0.00
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	2,750.00	0.00
8599-11 · Executive Director	441.44	0.00	0.00	528.63	0.00	494.30	0.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,714.99	0.00	0.00	0.00
8599 · Board & Committees	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
Total Expense	3,005.19	0.00	23,015.97	4,967.09	0.00	8,910.06	0.00
Net Ordinary Income	-3,005.19	8,995.93	-22,955.97	-4,967.09	298.94	-8,910.06	132.00
Net Income	-3,005.19	8,995.93	-22,955.97	-4,967.09	298.94	-8,910.06	132.00

United States Orienteering Federation, Inc.
Statement of Activities & Functional Expenses
September 2014

Accrual Basis

	Trail O Team	WUOC Team	TOTAL
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	0.00	0.00	505.00
4010-02 · Contributions, restricted	0.00	0.00	392.00
5180 · Program Income	0.00	0.00	4,288.26
5181 · Sponsorships	0.00	0.00	296.67
5210 · Membership dues	0.00	0.00	1,835.00
5360 · Endowment proceeds	0.00	0.00	1,976.00
5450-01 · Books redistribution	0.00	0.00	80.00
5820 · Fundraising, restricted	0.00	0.00	98.94
5822 · Fundraising, unrestricted	0.00	0.00	15.00
Total Income	0.00	0.00	9,486.87
Expense			
7200 · Payroll	0.00	0.00	6,915.71
8190 · ONA magazine	0.00	0.00	1,000.00
8590 · Elite Athlete Support & Dev	-248.32	-1,025.00	22,427.65
8594 · Programs for members & clubs	0.00	0.00	852.27
8598-01 · Coach, Junior Team	0.00	0.00	2,750.00
8599-11 · Executive Director	0.00	0.00	1,464.37
8599-12 · Acctg & Mem Services	0.00	0.00	1,714.99
8599 · Board & Committees	0.00	0.00	1,500.00
Total Expense	-248.32	-1,025.00	38,624.99
Net Ordinary Income	248.32	1,025.00	-29,138.12
Net Income	248.32	1,025.00	-29,138.12

United States Orienteering Federation, Inc.
Statement of Cash Flows
 January through September 2014

	Jan - Sep 14
OPERATING ACTIVITIES	
Net Income	-46,963.86
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	1,048.00
1451 · Prepaid Expenses	1,524.36
2550 · PNC Visa	-193.98
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	820.76
2351 · Deferred Revenue - Sponsorship	5,000.00
Net cash provided by Operating Activities	-41,535.72
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	-6,750.00
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-1,675.00
Net cash provided by Investing Activities	-9,125.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	9,515.14
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	-11,890.14
3210 · Endowments, perm restricted	1,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-50,660.72
Cash at beginning of period	187,579.51
Cash at end of period	136,918.79