

United States Orienteering Federation, Inc.
Statement of Financial Position
As of September 30, 2015

Accrual Basis

	Sep 30, 15
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	56,707.31
1011 · BankAmerica contribs	153.12
1040 · Petty Cash	181.05
1070 · Vanguard	67,854.22
Total Checking/Savings	124,895.70
Total Current Assets	124,895.70
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	374,452.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2150 · Accrued Expenses	1,187.13
Total Other Current Liabilities	1,187.13
Total Current Liabilities	1,187.13
Total Liabilities	1,187.13
Equity	
3010 · Net Assets, unrestricted	99,104.36
3020 · Endowments, Board designated	130,763.27
3100 · Net Assets, temp restricted	39,560.29
3210 · Endowments, perm restricted	113,793.91
Net Income	-9,956.08
Total Equity	373,265.75
TOTAL LIABILITIES & EQUITY	374,452.88

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

Accrual Basis

	Jan - Sep 15	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010-01 · Contributions, unrestricted	7,888.81	30,000.00	26.3%
4010-02 · Contributions, restricted	45,429.48	29,100.00	156.1%
4010-03 · Contributions, major gifts	57,000.00	55,000.00	103.6%
4200 · Grants Received	0.00		
5180 · Program Income	24,691.94	57,100.00	43.2%
5181 · Sponsorships	17,880.48	29,000.00	61.7%
5210 · Membership dues	19,050.00	25,000.00	76.2%
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	8.49	50.00	17.0%
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	4,044.24	20,500.00	19.7%
5822 · Fundraising, unrestricted	42.50		
Total Income	252,006.15	325,150.00	77.5%
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	62,634.85	83,420.00	75.1%
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	52,530.03	88,800.00	59.2%
8594 · Programs for members & clubs	14,037.77	19,870.00	70.6%
8598-01 · Coach, Junior Team	34,882.91	45,000.00	77.5%
8599-11 · Executive Director	26,370.95	18,300.00	144.1%
8599-12 · Acctg & Mem Services	15,591.53	21,500.00	72.5%
8599 · Board & Committees	7,253.35	10,750.00	67.5%
Total Expense	261,962.23	339,840.00	77.1%
Net Ordinary Income	(9,956.08)	(14,690.00)	67.8%
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	(9,956.08)	(14,690.00)	67.8%

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

Accrual Basis

	<u>Fundraising</u>	<u>General Reven...</u>	<u>Junior Team</u>	<u>Management</u>	<u>MBO Team</u>	<u>Program Servi...</u>	<u>Senior Team</u>	<u>Trail O Team</u>	<u>TOTAL</u>
Ordinary Income/Expense									
Income									
4010-01 · Contributions, unrestricted	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
4010-02 · Contributions, restricted	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
5180 · Program Income	0.00	3,271.70	0.00	0.00	0.00	0.00	0.00	0.00	3,271.70
5181 · Sponsorships	0.00	1,355.86	0.00	0.00	0.00	0.00	0.00	0.00	1,355.86
5210 · Membership dues	0.00	1,665.00	0.00	0.00	0.00	0.00	0.00	0.00	1,665.00
5360 · Endowment proceeds	0.00	2,123.07	0.00	0.00	0.00	0.00	0.00	0.00	2,123.07
5450-01 · Books redistribution	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
5820 · Fundraising, restricted	0.00	0.00	0.00	0.00	90.28	0.00	1,100.00	80.00	1,270.28
5822 · Fundraising, unrestricted	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
Total Income	0.00	8,455.63	0.00	0.00	90.28	0.00	1,300.00	80.00	9,925.91
Expense									
7023 · Grants to clubs & orgs	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
7200 · Payroll	1,255.90	0.00	0.00	1,270.24	0.00	4,395.75	0.00	0.00	6,921.89
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	2,739.22	0.00	0.00	2,739.22
8590 · Elite Athlete Support & Dev	0.00	0.00	-4,399.29	0.00	0.00	0.00	249.32	-45.00	-4,194.97
8594 · Programs for members & clubs	0.00	0.00	0.00	0.67	0.00	401.67	0.00	0.00	402.34
8598-01 · Coach, Junior Team	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
8599-11 · Executive Director	229.00	0.00	0.00	470.94	0.00	1,422.19	0.00	0.00	2,122.13
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,552.45	0.00	0.00	0.00	0.00	1,552.45
8599 · Board & Committees	229.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.00
Total Expense	2,213.90	0.00	-4,399.29	3,294.30	0.00	11,958.83	249.32	-45.00	13,272.06
Net Ordinary Income	-2,213.90	8,455.63	4,399.29	-3,294.30	90.28	-11,958.83	1,050.68	125.00	-3,346.15
Net Income	-2,213.90	8,455.63	4,399.29	-3,294.30	90.28	-11,958.83	1,050.68	125.00	-3,346.15

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

	Jan - Sep 15
OPERATING ACTIVITIES	
Net Income	-9,956.08
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	998.64
2351 · Deferred Revenue - Sponsorship	-5,000.00
Net cash provided by Operating Activities	-13,165.17
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	-8,117.87
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	7,117.87
3210 · Endowments, perm restricted	300.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-36,865.17
Cash at beginning of period	161,760.87
Cash at end of period	124,895.70