

United States Orienteering Federation, Inc.
Statement of Financial Position
As of October 31, 2014

Accrual Basis

	Oct 31, 14
ASSETS	
Current Assets	
Checking/Savings	
1010 · BankAmerica checking	57,228.02
1011 · BankAmerica contribs	593.84
1040 · Petty Cash	200.00
1070 · Vanguard	67,844.59
Total Checking/Savings	125,866.45
Total Current Assets	125,866.45
Other Assets	
1320 · Map Loans Receivable	7,000.00
1581 · Endowment Fund, BOD designated	127,720.26
1582 · Endowment Fund, perm restricted	82,243.91
Total Other Assets	216,964.17
TOTAL ASSETS	342,830.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2550 · PNC Visa	703.35
Total Credit Cards	703.35
Other Current Liabilities	
2150 · Accrued Expenses	1,191.17
2351 · Deferred Revenue - Sponsorship	5,000.00
Total Other Current Liabilities	6,191.17
Total Current Liabilities	6,894.52
Total Liabilities	6,894.52
Equity	
3010 · Net Assets, unrestricted	153,690.68
3020 · Endowments, Board designated	127,720.26
3100 · Net Assets, temp restricted	21,232.71
3210 · Endowments, perm restricted	82,243.91
Net Income	-48,951.46
Total Equity	335,936.10
TOTAL LIABILITIES & EQUITY	342,830.62

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

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	667.00	0.00	0.00	0.00	0.00
4010-02 · Contributions, restricted	10,000.00	0.00	0.00	300.00	0.00	0.00	0.00
5180 · Program Income	0.00	0.00	10,120.00	0.00	0.00	0.00	0.00
5181 · Sponsorships	0.00	0.00	166.02	0.00	0.00	0.00	0.00
5210 · Membership dues	0.00	0.00	3,020.00	0.00	0.00	0.00	0.00
5310 · Interest Income	0.00	0.00	1.41	0.00	0.00	0.00	0.00
5450-01 · Books redistribution	0.00	0.00	180.00	0.00	0.00	0.00	0.00
5820 · Fundraising, restricted	0.00	0.00	0.00	11.00	0.00	51.77	0.00
5822 · Fundraising, unrestricted	0.00	0.00	10.00	0.00	0.00	0.00	0.00
Total Income	10,000.00	0.00	14,164.43	311.00	0.00	51.77	0.00
Expense							
7200 · Payroll	0.00	1,300.50	0.00	0.00	1,219.46	0.00	4,395.75
8190 · ONA magazine	0.00	0.00	0.00	0.00	0.00	0.00	2,923.97
8590 · Elite Athlete Support & Dev	0.00	0.00	0.00	0.00	0.00	6,059.50	0.00
8594 · Programs for members & clubs	0.00	458.00	0.00	528.88	22.73	28.21	482.19
8598-01 · Coach, Junior Team	0.00	0.00	0.00	1,882.04	0.00	0.00	3,000.00
8599-11 · Executive Director	0.00	1,070.30	0.00	0.00	376.19	0.00	2,183.00
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	0.00	1,787.73	0.00	0.00
8599 · Board & Committees	0.00	229.00	0.00	0.00	-568.70	0.00	0.00
Total Expense	0.00	3,057.80	0.00	2,410.92	2,837.41	6,087.71	12,984.91
Net Ordinary Income	10,000.00	-3,057.80	14,164.43	-2,099.92	-2,837.41	-6,035.94	-12,984.91
Net Income	10,000.00	-3,057.80	14,164.43	-2,099.92	-2,837.41	-6,035.94	-12,984.91

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

Accrual Basis

	Senior Team	Ski O Team	Trail O Team	TOTAL
Ordinary Income/Expense				
Income				
4010-01 · Contributions, unrestricted	0.00	0.00	0.00	667.00
4010-02 · Contributions, restricted	100.00	150.00	200.00	10,750.00
5180 · Program Income	0.00	0.00	0.00	10,120.00
5181 · Sponsorships	0.00	0.00	0.00	166.02
5210 · Membership dues	0.00	0.00	0.00	3,020.00
5310 · Interest Income	0.00	0.00	0.00	1.41
5450-01 · Books redistribution	0.00	0.00	0.00	180.00
5820 · Fundraising, restricted	365.00	0.00	0.00	427.77
5822 · Fundraising, unrestricted	0.00	0.00	0.00	10.00
Total Income	465.00	150.00	200.00	25,342.20
Expense				
7200 · Payroll	0.00	0.00	0.00	6,915.71
8190 · ONA magazine	0.00	0.00	0.00	2,923.97
8590 · Elite Athlete Support & Dev	1,625.00	0.00	0.00	7,684.50
8594 · Programs for members & clubs	0.00	-1,670.90	0.00	-150.89
8598-01 · Coach, Junior Team	0.00	0.00	0.00	4,882.04
8599-11 · Executive Director	0.00	0.00	0.00	3,629.49
8599-12 · Acctg & Mem Services	0.00	0.00	0.00	1,787.73
8599 · Board & Committees	0.00	0.00	0.00	-339.70
Total Expense	1,625.00	-1,670.90	0.00	27,332.85
Net Ordinary Income	-1,160.00	1,820.90	200.00	-1,990.65
Net Income	-1,160.00	1,820.90	200.00	-1,990.65

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

Accrual Basis

	<u>Jan - Oct 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Oct 13</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
4010-01 · Contributions, unrestricted	4,643.66	28,000.00	16.59%	3,336.10	34,000.00	9.81%
4010-02 · Contributions, restricted	32,883.50	30,500.00	107.82%	26,624.88	25,850.00	103.0%
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	26,815.56	32,300.00	83.02%	19,473.71	24,600.00	79.16%
5181 · Sponsorships	27,050.58	22,000.00	122.96%	23,592.92	20,000.00	117.97%
5210 · Membership dues	23,295.00	27,500.00	84.71%	23,298.00	31,000.00	75.16%
5211 · Life member dues	700.00			2,200.00		
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	9.91	20.00	49.55%	26.53	100.00	26.53%
5360 · Endowment proceeds	5,928.00	7,900.00	75.04%	4,431.00	4,500.00	98.47%
5450-01 · Books redistribution	762.64	3,000.00	25.42%	1,324.50	2,000.00	66.23%
5450-02 · Wearables redistribution	0.00			0.00	500.00	0.0%
5820 · Fundraising, restricted	13,608.77	16,000.00	85.06%	10,433.85	22,850.00	45.66%
5822 · Fundraising, unrestricted	130.00			347.00		
Total Income	249,025.12	290,050.00	85.86%	226,159.05	247,900.00	91.23%
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	69,444.54	81,500.00	85.21%	66,993.05	78,500.00	85.34%
8190 · ONA magazine	15,662.47	21,500.00	72.85%	15,550.12	20,500.00	75.85%
8520 · Insurance premiums	26,085.24	26,100.00	99.94%	25,449.36	15,000.00	169.66%
8590 · Elite Athlete Support & Dev	66,790.71	62,700.00	106.52%	75,367.01	66,900.00	112.66%
8594 · Programs for members & clubs	13,085.82	15,420.00	84.86%	12,900.60	16,900.00	76.34%

	<u>Jan - Oct 14</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jan - Oct 13</u>	<u>Budget</u>	<u>% of Budget</u>
8598-01 · Coach, Junior Team	37,332.80	40,000.00	93.33%	29,350.87	35,000.00	83.86%
8599-11 · Executive Director	29,937.72	18,100.00	165.4%	22,632.51	26,150.00	86.55%
8599-12 · Acctg & Mem Services	17,554.62	21,500.00	81.65%	16,972.53	21,000.00	80.82%
8599 · Board & Committees	13,082.66	13,000.00	100.64%	13,093.80	12,800.00	102.3%
Total Expense	<u>297,976.58</u>	<u>313,820.00</u>	<u>94.95%</u>	<u>283,309.85</u>	<u>297,750.00</u>	<u>95.15%</u>
Net Ordinary Income	(48,951.46)	(23,770.00)	205.94%	(57,150.80)	(49,850.00)	114.65%
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>(48,951.46)</u>	<u>(23,770.00)</u>	<u>205.94%</u>	<u>(57,150.80)</u>	<u>(49,850.00)</u>	<u>114.65%</u>

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

	Jan - Oct 14
OPERATING ACTIVITIES	
Net Income	-48,951.46
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	464.24
2350 · Deferred Revenue - Club dues	-2,771.00
2150 · Accrued Expenses	1,097.80
2351 · Deferred Revenue - Sponsorship	5,000.00
Net cash provided by Operating Activities	-42,588.06
INVESTING ACTIVITIES	
1320 · Map Loans Receivable	-6,750.00
1581 · Endowment Fund, BOD designated	-700.00
1582 · Endowment Fund, perm restricted	-11,675.00
Net cash provided by Investing Activities	-19,125.00
FINANCING ACTIVITIES	
3010 · Net Assets, unrestricted	-2,116.68
3020 · Endowments, Board designated	700.00
3100 · Net Assets, temp restricted	-10,258.32
3210 · Endowments, perm restricted	11,675.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	-61,713.06
Cash at beginning of period	187,579.51
Cash at end of period	125,866.45