

American Cycling Association
Profit & Loss Prev Year Comparison
 January 1 through August 12, 2010

	Jan 1 - Aug 12, 10	Jan 1 - Aug 12, 09	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	105,580.00	78,121.03	27,458.97	35.2%
4002 · Junior	3,750.00	2,999.13	750.87	25.0%
4003 · Family	1,875.00	6,660.00	-4,785.00	-71.9%
4004 · Combo Racer/Official	360.00	0.00	360.00	100.0%
4005 · Official / Mechanic	260.00	420.00	-160.00	-38.1%
4006 · Non-Racing	300.00	150.00	150.00	100.0%
4007 · Dealer	0.00	75.00	-75.00	-100.0%
4008 · Club	8,025.00	6,355.00	1,670.00	26.3%
4009 · 1st Bike Membership	0.00	2,250.00	-2,250.00	-100.0%
4010 · Non-ACA Club Listing	1,760.00	1,000.00	760.00	76.0%
Total 4000 · Dues	121,910.00	98,030.16	23,879.84	24.4%
4100 · Permits				
4101 · Late Fees	475.00	450.00	25.00	5.6%
4100 · Permits - Other	1,650.00	1,325.00	325.00	24.5%
Total 4100 · Permits	2,125.00	1,775.00	350.00	19.7%
4110 · One Day Memberships	10,756.30	10,464.42	291.88	2.8%
4120 · Surcharges				
4121 · Operational	23,213.58	20,366.69	2,846.89	14.0%
Total 4120 · Surcharges	23,213.58	20,366.69	2,846.89	14.0%
4200 · Race Registration Fees	82,181.00	88,180.00	-5,999.00	-6.8%
4300 · Advertising	420.00	1,185.55	-765.55	-64.6%
4400 · Donations	5,025.55	3,650.00	1,375.55	37.7%
4600 · Race Kit Items	420.27	817.00	-396.73	-48.6%
4700 · Postage	0.00	35.00	-35.00	-100.0%
4900 · Other Income	64.00	4,119.84	-4,055.84	-98.5%
5500 · Refunds	240.00	-30.00	270.00	900.0%
Total Income	246,355.70	228,593.66	17,762.04	7.8%
Gross Profit	246,355.70	228,593.66	17,762.04	7.8%
Expense				
5000 · Race Staffing	17,174.85	14,963.00	2,211.85	14.8%
5010 · Police	5,159.30	6,220.00	-1,060.70	-17.1%
5020 · Timing and Results	7,688.00	5,908.00	1,780.00	30.1%
5030 · Venue Rental	4,035.75	9,451.98	-5,416.23	-57.3%
5040 · Race Rental Equipment	2,052.75	8,111.41	-6,058.66	-74.7%
5050 · Officials Fees	5,341.00	3,532.00	1,809.00	51.2%
5060 · Medical Services	1,611.40	1,115.00	496.40	44.5%
5070 · ACA Race Permits	1,071.57	212.00	859.57	405.5%
5072 · ACA Paid Operational Surcharge	3,682.00	3,551.00	131.00	3.7%
5100 · Race Kit				
5102 · Equipment	1,100.00	2,475.94	-1,375.94	-55.6%
Total 5100 · Race Kit	1,100.00	2,475.94	-1,375.94	-55.6%
5110 · Race Numbers	9,816.11	6,946.15	2,869.96	41.3%
5300 · Awards				
5310 · Clothing	0.00	2,940.06	-2,940.06	-100.0%
5320 · Medals/Plaques	4,294.18	3,471.49	822.69	23.7%
5330 · Prize Money	1,001.00	1,165.00	-164.00	-14.1%
Total 5300 · Awards	5,295.18	7,576.55	-2,281.37	-30.1%
5400 · Program Equipment	3,310.67	4,141.80	-831.13	-20.1%
5401 · Junior Operational Surcharge	2,128.18	2,195.98	-67.80	-3.1%
5420 · Clothing	400.00	0.00	400.00	100.0%
5430 · Marketing Goods				
5431 · Other Marketing	3,430.00	2,925.00	505.00	17.3%
5430 · Marketing Goods - Other	690.47	1,894.83	-1,204.36	-63.6%
Total 5430 · Marketing Goods	4,120.47	4,819.83	-699.36	-14.5%
5510 · Outbound Donations	3,000.00	3,000.00	0.00	0.0%
5600 · Taxes				
5620 · Federal	0.00	204.11	-204.11	-100.0%
Total 5600 · Taxes	0.00	204.11	-204.11	-100.0%
5700 · Website				
5710 · Components	569.00	683.65	-114.65	-16.8%
5730 · Hosting	824.46	519.60	304.86	58.7%
Total 5700 · Website	1,393.46	1,203.25	190.21	15.8%
6100 · Mileage	131.59	361.34	-229.75	-63.6%

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Cash Basis

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6160 · Dues and Subscriptions	70.00	40.00	30.00	75.0%
6180 · Insurance				
6181 · Club	0.00	74.71	-74.71	-100.0%
6182 · Directors and Officers	1,947.00	1,938.00	9.00	0.5%
6183 · Workman's Comp	355.00	385.00	-30.00	-7.8%
6184 · Liability and Property	371.01	325.00	46.01	14.2%
6186 · Event	10,492.65	12,206.38	-1,713.73	-14.0%
Total 6180 · Insurance	13,165.66	14,929.09	-1,763.43	-11.8%
6230 · Licenses and Permits	789.00	600.00	189.00	31.5%
6240 · Miscellaneous	0.00	215.00	-215.00	-100.0%
6250 · Postage and Delivery	1,606.58	1,597.62	8.96	0.6%
6260 · Printing and Reproduction	2,875.14	686.80	2,188.34	318.6%
6270 · Professional Fees				
6650 · Accounting	1,465.00	2,003.50	-538.50	-26.9%
6655 · Consulting	100.00	2,800.00	-2,700.00	-96.4%
6270 · Professional Fees - Other	27.50	30.00	-2.50	-8.3%
Total 6270 · Professional Fees	1,592.50	4,833.50	-3,241.00	-67.1%
6290 · Rent				
6291 · Office	2,420.00	3,680.00	-1,260.00	-34.2%
6292 · Storage	1,750.00	1,750.00	0.00	0.0%
Total 6290 · Rent	4,170.00	5,430.00	-1,260.00	-23.2%
6340 · Telephone	1,208.22	1,054.39	153.83	14.6%
6350 · Meals and Entertainment	2,989.37	2,659.16	330.21	12.4%
6380 · Travel	2,459.14	0.00	2,459.14	100.0%
6450 · Contract Labor	1,834.00	839.00	995.00	118.6%
6550 · Office Supplies				
6551 · Clerical Supplies	0.00	133.52	-133.52	-100.0%
6550 · Office Supplies - Other	801.96	102.37	699.59	683.4%
Total 6550 · Office Supplies	801.96	235.89	566.07	240.0%
6560 · Payroll Expenses				
6561 · Salary	38,541.65	38,750.00	-208.35	-0.5%
6560 · Payroll Expenses - Other	15,181.56	10,360.49	4,821.07	46.5%
Total 6560 · Payroll Expenses	53,723.21	49,110.49	4,612.72	9.4%
69800 · Uncategorized Expenses	175.00	0.00	175.00	100.0%
Total Expense	165,972.06	168,220.28	-2,248.22	-1.3%
Net Ordinary Income	80,383.64	60,373.38	20,010.26	33.1%
Other Income/Expense				
Other Income				
4999 · Interest Income	678.80	806.86	-128.06	-15.9%
Total Other Income	678.80	806.86	-128.06	-15.9%
Other Expense				
6200 · Interest Expense				
6120 · Bank Service Charges	6,204.27	573.55	5,630.72	981.7%
Total 6200 · Interest Expense	6,204.27	573.55	5,630.72	981.7%
Total Other Expense	6,204.27	573.55	5,630.72	981.7%
Net Other Income	-5,525.47	233.31	-5,758.78	-2,468.3%
Net Income	74,858.17	60,606.69	14,251.48	23.5%