

## American Cycling Association Profit & Loss Budget vs. Actual January 1 through August 20, 2009

	Jan 1 - Aug 20, 09	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Insurance Surcharges</b>	0.00	0.00	0.00	0.0%
<b>4000 · Dues</b>				
4001 · Individual	78,121.03	88,315.97	-10,194.94	88.5%
4002 · Junior	2,999.13	4,471.61	-1,472.48	67.1%
4003 · Family	6,660.00	3,921.77	2,738.23	169.8%
4004 · Combo Racer/Official	0.00	0.00	0.00	0.0%
4005 · Official / Mechanic	420.00	305.81	114.19	137.3%
4006 · Non-Racing	150.00	350.00	-200.00	42.9%
4007 · Dealer	75.00	0.00	75.00	100.0%
4008 · Club	6,355.00	3,750.00	2,605.00	169.5%
4009 · 1st Bike Membership	2,250.00	4,651.61	-2,401.61	48.4%
4010 · Non-ACA Club Listing	1,000.00	1,400.00	-400.00	71.4%
4000 · Dues - Other	0.00	0.00	0.00	0.0%
<b>Total 4000 · Dues</b>	98,030.16	107,166.77	-9,136.61	91.5%
<b>4100 · Permits</b>				
4101 · Late Fees	450.00	1,093.55	-643.55	41.2%
4100 · Permits - Other	1,450.00	2,804.84	-1,354.84	51.7%
<b>Total 4100 · Permits</b>	1,900.00	3,898.39	-1,998.39	48.7%
<b>4110 · One Day Memberships</b>	13,634.33	12,921.29	713.04	105.5%
<b>4120 · Surcharges</b>				
4121 · Operational	23,540.59	26,558.06	-3,017.47	88.6%
4120 · Surcharges - Other	0.00	0.00	0.00	0.0%
<b>Total 4120 · Surcharges</b>	23,540.59	26,558.06	-3,017.47	88.6%
<b>4200 · Race Registration Fees</b>	88,180.00	85,000.00	3,180.00	103.7%
<b>4210 · Camp Income</b>	0.00	6,000.00	-6,000.00	0.0%
<b>4300 · Advertising</b>	1,185.55	1,322.58	-137.03	89.6%
<b>4400 · Donations</b>	3,650.00	2,310.06	1,339.94	158.0%
<b>4410 · Sponsorship</b>	0.00	0.00	0.00	0.0%
<b>4500 · Merchandise Sales</b>	0.00	0.00	0.00	0.0%
<b>4600 · Race Kit Items</b>				
Numbers and Pins	0.00	0.00	0.00	0.0%
Replacments	0.00	0.00	0.00	0.0%
4600 · Race Kit Items - Other	817.00	398.71	418.29	204.9%
<b>Total 4600 · Race Kit Items</b>	817.00	398.71	418.29	204.9%
<b>4700 · Postage</b>	35.00	0.00	35.00	100.0%
<b>4900 · Other Income</b>	4,119.84	0.00	4,119.84	100.0%
<b>5500 · Refunds</b>	-30.00	-3,225.52	3,195.52	0.9%
<b>Total Income</b>	235,062.47	242,350.34	-7,287.87	97.0%

4:56 PM

08/13/09

Cash Basis

## American Cycling Association Profit & Loss Budget vs. Actual January 1 through August 20, 2009

	Jan 1 - Aug 20, 09	Budget	\$ Over Budget	% of Budget
<b>Cost of Goods Sold</b>				
4990 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	0.00	0.00	0.00	0.0%
<b>Gross Profit</b>	235,062.47	242,350.34	-7,287.87	97.0%
<b>Expense</b>				
5000 · Race Staffing	15,439.67	18,645.16	-3,205.49	82.8%
5010 · Police	6,220.00	9,303.84	-3,083.84	66.9%
5020 · Timing and Results	5,908.00	7,000.00	-1,092.00	84.4%
5030 · Venue Rental	9,451.98	13,215.43	-3,763.45	71.5%
5040 · Race Rental Equipment	8,111.41	2,700.00	5,411.41	300.4%
5050 · Officials Fees	3,692.00	2,960.00	732.00	124.7%
5060 · Medical Services	1,115.00	1,696.77	-581.77	65.7%
5070 · ACA Race Permits	212.00	414.52	-202.52	51.1%
5072 · ACA Paid Operational Surcharge	3,551.00	7,154.00	-3,603.00	49.6%
5100 · Race Kit				
Numbers & Pins	0.00	0.00	0.00	0.0%
5101 · Coordinator	0.00	0.00	0.00	0.0%
5102 · Equipment	2,475.94	6,790.32	-4,314.38	36.5%
5100 · Race Kit - Other	0.00	0.00	0.00	0.0%
<b>Total 5100 · Race Kit</b>	2,475.94	6,790.32	-4,314.38	36.5%
5110 · Race Numbers	6,946.15	9,935.48	-2,989.33	69.9%
5300 · Awards				
5310 · Clothing	2,940.06	6,140.81	-3,200.75	47.9%
5320 · Medals/Plaques	3,471.49	1,800.00	1,671.49	192.9%
5330 · Prize Money	1,165.00	2,840.00	-1,675.00	41.0%
5300 · Awards - Other	0.00	0.00	0.00	0.0%
<b>Total 5300 · Awards</b>	7,576.55	10,780.81	-3,204.26	70.3%
5400 · Program Equipment	4,141.80	9,541.94	-5,400.14	43.4%
5401 · Junior Operational Surcharge	2,344.32	5,540.32	-3,196.00	42.3%
5420 · Clothing	0.00	2,300.00	-2,300.00	0.0%
5430 · Marketing Goods				
5431 · Other Marketing	2,925.00	180.00	2,745.00	1,625.0%
5430 · Marketing Goods - Other	1,894.83	3,058.06	-1,163.23	62.0%
<b>Total 5430 · Marketing Goods</b>	4,819.83	3,238.06	1,581.77	148.8%
5510 · Outbound Donations	3,000.00	6,580.00	-3,580.00	45.6%

4:56 PM

08/13/09

Cash Basis

## American Cycling Association Profit & Loss Budget vs. Actual January 1 through August 20, 2009

	Jan 1 - Aug 20, 09	Budget	\$ Over Budget	% of Budget
<b>5600 · Taxes</b>				
5610 · City	0.00	16.00	-16.00	0.0%
5620 · Federal	204.11	0.00	204.11	100.0%
5630 · State	0.00	0.00	0.00	0.0%
5640 · UIF	0.00	69.10	-69.10	0.0%
5600 · Taxes - Other	0.00	0.00	0.00	0.0%
<b>Total 5600 · Taxes</b>	204.11	85.10	119.01	239.8%
<b>5700 · Website</b>				
5710 · Components	683.65	400.00	283.65	170.9%
5720 · Coordinator	0.00	3,500.00	-3,500.00	0.0%
5730 · Hosting	499.65	764.52	-264.87	65.4%
5700 · Website - Other	0.00	0.00	0.00	0.0%
<b>Total 5700 · Website</b>	1,183.30	4,664.52	-3,481.22	25.4%
<b>6030 · Amortization Expense</b>	0.00	0.00	0.00	0.0%
<b>6100 · Mileage</b>	361.34	2,500.00	-2,138.66	14.5%
<b>6110 · Automobile Expense</b>	0.00	0.00	0.00	0.0%
<b>6130 · Cash Discounts</b>	0.00	0.00	0.00	0.0%
<b>6140 · Contributions</b>	0.00	0.00	0.00	0.0%
<b>6150 · Depreciation Expense</b>	0.00	0.00	0.00	0.0%
<b>6160 · Dues and Subscriptions</b>	40.00	1,500.00	-1,460.00	2.7%
<b>6170 · Equipment Rental</b>	0.00	2,000.00	-2,000.00	0.0%
<b>6180 · Insurance</b>				
6181 · Club	74.71	4,000.00	-3,925.29	1.9%
6182 · Directors and Officers	1,938.00	2,000.00	-62.00	96.9%
6183 · Workman's Comp	385.00	812.00	-427.00	47.4%
6184 · Liability and Property	325.00	650.00	-325.00	50.0%
6185 · Liability Insurance	0.00	0.00	0.00	0.0%
6186 · Event	12,843.44	16,000.00	-3,156.56	80.3%
6190 · Disability Insurance	0.00	0.00	0.00	0.0%
6180 · Insurance - Other	0.00	0.00	0.00	0.0%
<b>Total 6180 · Insurance</b>	15,566.15	23,462.00	-7,895.85	66.3%
<b>6220 · Loan Interest</b>	0.00	0.00	0.00	0.0%
<b>6230 · Licenses and Permits</b>	600.00	0.00	600.00	100.0%
<b>6240 · Miscellaneous</b>	215.00	0.00	215.00	100.0%
<b>6250 · Postage and Delivery</b>	1,597.62	5,322.58	-3,724.96	30.0%
<b>6260 · Printing and Reproduction</b>	686.80	2,793.55	-2,106.75	24.6%
<b>6270 · Professional Fees</b>				
6280 · Legal Fees	0.00	0.00	0.00	0.0%
6650 · Accounting	2,003.50	1,700.00	303.50	117.9%
6655 · Consulting	2,800.00	2,500.00	300.00	112.0%
6270 · Professional Fees - Other	30.00	0.00	30.00	100.0%
<b>Total 6270 · Professional Fees</b>	4,833.50	4,200.00	633.50	115.1%

4:56 PM

08/13/09

Cash Basis

## American Cycling Association Profit & Loss Budget vs. Actual January 1 through August 20, 2009

	Jan 1 - Aug 20, 09	Budget	\$ Over Budget	% of Budget
<b>6290 · Rent</b>				
6291 · Office	3,220.00	3,516.77	-296.77	91.6%
6292 · Storage	1,750.00	1,911.29	-161.29	91.6%
6290 · Rent - Other	0.00	0.00	0.00	0.0%
<b>Total 6290 · Rent</b>	4,970.00	5,428.06	-458.06	91.6%
<b>6300 · Repairs</b>				
6310 · Building Repairs	0.00	0.00	0.00	0.0%
6320 · Computer Repairs	0.00	0.00	0.00	0.0%
6330 · Equipment Repairs	0.00	0.00	0.00	0.0%
6300 · Repairs - Other	0.00	0.00	0.00	0.0%
<b>Total 6300 · Repairs</b>	0.00	0.00	0.00	0.0%
<b>6340 · Telephone</b>	1,201.59	993.87	207.72	120.9%
<b>6350 · Meals and Entertainment</b>	2,659.16	2,003.87	655.29	132.7%
<b>6375 · Mortgage</b>	0.00	0.00	0.00	0.0%
<b>6380 · Travel</b>	0.00	0.00	0.00	0.0%
<b>6390 · Utilities</b>				
6400 · Gas and Electric	0.00	0.00	0.00	0.0%
6410 · Water	0.00	0.00	0.00	0.0%
6390 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 6390 · Utilities</b>	0.00	0.00	0.00	0.0%
<b>6450 · Contract Labor</b>	839.00	3,650.00	-2,811.00	23.0%
<b>6550 · Office Supplies</b>				
Blank	0.00	0.00	0.00	0.0%
6551 · Clerical Supplies	133.52	764.52	-631.00	17.5%
6550 · Office Supplies - Other	102.37	764.52	-662.15	13.4%
<b>Total 6550 · Office Supplies</b>	235.89	1,529.04	-1,293.15	15.4%
<b>6560 · Payroll Expenses</b>				
6561 · Salary	43,750.00	47,782.26	-4,032.26	91.6%
6562 · Taxes	0.00	0.00	0.00	0.0%
6563 · Penalties	0.00	0.00	0.00	0.0%
6560 · Payroll Expenses - Other	11,928.16	9,095.99	2,832.17	131.1%
<b>Total 6560 · Payroll Expenses</b>	55,678.16	56,878.25	-1,200.09	97.9%
<b>6670 · Program Expense</b>	0.00	0.00	0.00	0.0%
<b>6770 · Supplies</b>				
6780 · Marketing	0.00	0.00	0.00	0.0%
6790 · Office	0.00	0.00	0.00	0.0%
6770 · Supplies - Other	0.00	0.00	0.00	0.0%
<b>Total 6770 · Supplies</b>	0.00	0.00	0.00	0.0%

4:56 PM  
 08/13/09  
 Cash Basis

**American Cycling Association**  
**Profit & Loss Budget vs. Actual**  
 January 1 through August 20, 2009

	Jan 1 - Aug 20, 09	Budget	\$ Over Budget	% of Budget
69800 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>175,877.27</b>	<b>234,807.49</b>	<b>-58,930.22</b>	<b>74.9%</b>
<b>Net Ordinary Income</b>	<b>59,185.20</b>	<b>7,542.85</b>	<b>51,642.35</b>	<b>784.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4999 · Interest Income	806.86	1,346.77	-539.91	59.9%
<b>Total Other Income</b>	<b>806.86</b>	<b>1,346.77</b>	<b>-539.91</b>	<b>59.9%</b>
<b>Other Expense</b>				
6200 · Interest Expense				
6120 · Bank Service Charges	573.55	611.61	-38.06	93.8%
6210 · Finance Charge	0.00	0.00	0.00	0.0%
6200 · Interest Expense - Other	0.00	0.00	0.00	0.0%
<b>Total 6200 · Interest Expense</b>	<b>573.55</b>	<b>611.61</b>	<b>-38.06</b>	<b>93.8%</b>
8010 · Other Expenses	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>573.55</b>	<b>611.61</b>	<b>-38.06</b>	<b>93.8%</b>
<b>Net Other Income</b>	<b>233.31</b>	<b>735.16</b>	<b>-501.85</b>	<b>31.7%</b>
<b>Net Income</b>	<b>59,418.51</b>	<b>8,278.01</b>	<b>51,140.50</b>	<b>717.8%</b>