

## American Cycling Association Profit & Loss Prev Year Comparison January 1 through August 20, 2009

	Jan 1 - Aug 20, 09	Jan 1 - Aug 20, 08	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000 · Dues</b>			
4001 · Individual	78,121.03	77,793.00	328.03
4002 · Junior	2,999.13	2,920.00	79.13
4003 · Family	6,660.00	3,750.00	2,910.00
4005 · Official / Mechanic	420.00	280.00	140.00
4006 · Non-Racing	150.00	330.00	-180.00
4007 · Dealer	75.00	300.00	-225.00
4008 · Club	6,355.00	5,375.00	980.00
4009 · 1st Bike Membership	2,250.00	3,500.00	-1,250.00
4010 · Non-ACA Club Listing	1,000.00	0.00	1,000.00
4000 · Dues - Other	0.00	5.00	-5.00
<b>Total 4000 · Dues</b>	98,030.16	94,253.00	3,777.16
<b>4100 · Permits</b>			
4101 · Late Fees	450.00	975.00	-525.00
4100 · Permits - Other	1,450.00	1,500.00	-50.00
<b>Total 4100 · Permits</b>	1,900.00	2,475.00	-575.00
<b>4110 · One Day Memberships</b>	13,634.33	12,466.36	1,167.97
<b>4120 · Surcharges</b>			
4121 · Operational	23,540.59	24,707.03	-1,166.44
<b>Total 4120 · Surcharges</b>	23,540.59	24,707.03	-1,166.44
<b>4200 · Race Registration Fees</b>	88,180.00	81,515.00	6,665.00
<b>4300 · Advertising</b>	1,185.55	2,700.75	-1,515.20
<b>4400 · Donations</b>	3,650.00	2,436.90	1,213.10
<b>4600 · Race Kit Items</b>	817.00	760.00	57.00
<b>4700 · Postage</b>	35.00	0.00	35.00
<b>4900 · Other Income</b>	4,119.84	2,001.40	2,118.44
<b>5500 · Refunds</b>	-30.00	-3,046.50	3,016.50
<b>Total Income</b>	235,062.47	220,268.94	14,793.53
<b>Gross Profit</b>	235,062.47	220,268.94	14,793.53
<b>Expense</b>			
<b>5000 · Race Staffing</b>	15,439.67	15,672.07	-232.40
<b>5010 · Police</b>	6,220.00	4,151.92	2,068.08
<b>5020 · Timing and Results</b>	5,908.00	4,380.00	1,528.00
<b>5030 · Venue Rental</b>	9,451.98	8,686.04	765.94
<b>5040 · Race Rental Equipment</b>	8,111.41	803.06	7,308.35
<b>5050 · Officials Fees</b>	3,692.00	3,409.60	282.40
<b>5060 · Medical Services</b>	1,115.00	930.00	185.00
<b>5070 · ACA Race Permits</b>	212.00	237.00	-25.00
<b>5072 · ACA Paid Operational Surcharge</b>	3,551.00	3,577.00	-26.00
<b>5100 · Race Kit</b>			
5101 · Coordinator	0.00	150.00	-150.00
5102 · Equipment	2,475.94	2,848.89	-372.95
<b>Total 5100 · Race Kit</b>	2,475.94	2,998.89	-522.95
<b>5110 · Race Numbers</b>	6,946.15	8,716.62	-1,770.47
<b>5300 · Awards</b>			
5310 · Clothing	2,940.06	6,337.38	-3,397.32
5320 · Medals/Plaques	3,471.49	901.05	2,570.44
5330 · Prize Money	1,165.00	1,345.00	-180.00
5300 · Awards - Other	0.00	139.38	-139.38
<b>Total 5300 · Awards</b>	7,576.55	8,722.81	-1,146.26
<b>5400 · Program Equipment</b>	4,141.80	4,975.00	-833.20
<b>5401 · Junior Operational Surcharge</b>	2,344.32	2,881.76	-537.44
<b>5430 · Marketing Goods</b>			
5431 · Other Marketing	2,925.00	90.00	2,835.00
5430 · Marketing Goods - Other	1,894.83	1,353.30	541.53
<b>Total 5430 · Marketing Goods</b>	4,819.83	1,443.30	3,376.53

4:41 PM  
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	Jan 1 - Aug 20, 09	Jan 1 - Aug 20, 08	\$ Change
5510 · Outbound Donations	3,000.00	3,290.00	-290.00
5600 · Taxes			
5610 · City	0.00	8.00	-8.00
5620 · Federal	204.11	0.00	204.11
5630 · State	0.00	0.00	0.00
5640 · UIF	0.00	34.55	-34.55
<b>Total 5600 · Taxes</b>	<b>204.11</b>	<b>42.55</b>	<b>161.56</b>
5700 · Website			
5710 · Components	683.65	0.00	683.65
5730 · Hosting	499.65	294.12	205.53
<b>Total 5700 · Website</b>	<b>1,183.30</b>	<b>294.12</b>	<b>889.18</b>
6100 · Mileage	361.34	0.00	361.34
6160 · Dues and Subscriptions	40.00	800.00	-760.00
6180 · Insurance			
6181 · Club	74.71	3,884.90	-3,810.19
6182 · Directors and Officers	1,938.00	1,938.00	0.00
6183 · Workman's Comp	385.00	406.00	-21.00
6184 · Liability and Property	325.00	325.00	0.00
6186 · Event	12,843.44	11,172.36	1,671.08
<b>Total 6180 · Insurance</b>	<b>15,566.15</b>	<b>17,726.26</b>	<b>-2,160.11</b>
6230 · Licenses and Permits	600.00	0.00	600.00
6240 · Miscellaneous	215.00	0.00	215.00
6250 · Postage and Delivery	1,597.62	6,276.34	-4,678.72
6260 · Printing and Reproduction	686.80	3,891.20	-3,204.40
6270 · Professional Fees			
6650 · Accounting	2,003.50	355.00	1,648.50
6655 · Consulting	2,800.00	0.00	2,800.00
6270 · Professional Fees - Other	30.00	0.00	30.00
<b>Total 6270 · Professional Fees</b>	<b>4,833.50</b>	<b>355.00</b>	<b>4,478.50</b>
6290 · Rent			
6291 · Office	3,220.00	3,210.00	10.00
6292 · Storage	1,750.00	2,020.32	-270.32
<b>Total 6290 · Rent</b>	<b>4,970.00</b>	<b>5,230.32</b>	<b>-260.32</b>
6340 · Telephone	1,201.59	865.02	336.57
6350 · Meals and Entertainment	2,659.16	730.42	1,928.74
6450 · Contract Labor	839.00	2,125.00	-1,286.00
6550 · Office Supplies			
6551 · Clerical Supplies	133.52	556.19	-422.67
6550 · Office Supplies - Other	102.37	405.93	-303.56
<b>Total 6550 · Office Supplies</b>	<b>235.89</b>	<b>962.12</b>	<b>-726.23</b>
6560 · Payroll Expenses			
6561 · Salary	43,750.00	53,672.70	-9,922.70
6563 · Penalties	0.00	0.43	-0.43
6560 · Payroll Expenses - Other	11,928.16	4,726.19	7,201.97
<b>Total 6560 · Payroll Expenses</b>	<b>55,678.16</b>	<b>58,399.32</b>	<b>-2,721.16</b>
<b>Total Expense</b>	<b>175,877.27</b>	<b>172,572.74</b>	<b>3,304.53</b>
<b>Net Ordinary Income</b>	<b>59,185.20</b>	<b>47,696.20</b>	<b>11,489.00</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
4999 · Interest Income	806.86	1,274.58	-467.72
<b>Total Other Income</b>	<b>806.86</b>	<b>1,274.58</b>	<b>-467.72</b>

4:41 PM  
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**American Cycling Association**  
**Profit & Loss Prev Year Comparison**  
January 1 through August 20, 2009

	<u>Jan 1 - Aug 20, 09</u>	<u>Jan 1 - Aug 20, 08</u>	<u>\$ Change</u>
<b>Other Expense</b>			
6200 · Interest Expense			
6120 · Bank Service Charges	573.55	440.55	133.00
<b>Total 6200 · Interest Expense</b>	<u>573.55</u>	<u>440.55</u>	<u>133.00</u>
<b>Total Other Expense</b>	<u>573.55</u>	<u>440.55</u>	<u>133.00</u>
<b>Net Other Income</b>	<u>233.31</u>	<u>834.03</u>	<u>-600.72</u>
<b>Net Income</b>	<u><b>59,418.51</b></u>	<u><b>48,530.23</b></u>	<u><b>10,888.28</b></u>

## American Cycling Association Profit & Loss Prev Year Comparison January 1 through August 20, 2009

	% Change
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 · Dues</b>	
4001 · Individual	0.4%
4002 · Junior	2.7%
4003 · Family	77.6%
4005 · Official / Mechanic	50.0%
4006 · Non-Racing	-54.6%
4007 · Dealer	-75.0%
4008 · Club	18.2%
4009 · 1st Bike Membership	-35.7%
4010 · Non-ACA Club Listing	100.0%
4000 · Dues - Other	-100.0%
<b>Total 4000 · Dues</b>	4.0%
<b>4100 · Permits</b>	
4101 · Late Fees	-53.9%
4100 · Permits - Other	-3.3%
<b>Total 4100 · Permits</b>	-23.2%
<b>4110 · One Day Memberships</b>	9.4%
<b>4120 · Surcharges</b>	
4121 · Operational	-4.7%
<b>Total 4120 · Surcharges</b>	-4.7%
<b>4200 · Race Registration Fees</b>	8.2%
<b>4300 · Advertising</b>	-56.1%
<b>4400 · Donations</b>	49.8%
<b>4600 · Race Kit Items</b>	7.5%
<b>4700 · Postage</b>	100.0%
<b>4900 · Other Income</b>	105.9%
<b>5500 · Refunds</b>	99.0%
<b>Total Income</b>	6.7%
<b>Gross Profit</b>	6.7%
<b>Expense</b>	
<b>5000 · Race Staffing</b>	-1.5%
<b>5010 · Police</b>	49.8%
<b>5020 · Timing and Results</b>	34.9%
<b>5030 · Venue Rental</b>	8.8%
<b>5040 · Race Rental Equipment</b>	910.1%
<b>5050 · Officials Fees</b>	8.3%
<b>5060 · Medical Services</b>	19.9%
<b>5070 · ACA Race Permits</b>	-10.6%
<b>5072 · ACA Paid Operational Surcharge</b>	-0.7%
<b>5100 · Race Kit</b>	
5101 · Coordinator	-100.0%
5102 · Equipment	-13.1%
<b>Total 5100 · Race Kit</b>	-17.4%
<b>5110 · Race Numbers</b>	-20.3%
<b>5300 · Awards</b>	
5310 · Clothing	-53.6%
5320 · Medals/Plaques	285.3%
5330 · Prize Money	-13.4%
5300 · Awards - Other	-100.0%
<b>Total 5300 · Awards</b>	-13.1%
<b>5400 · Program Equipment</b>	-16.8%
<b>5401 · Junior Operational Surcharge</b>	-18.7%
<b>5430 · Marketing Goods</b>	
5431 · Other Marketing	3,150.0%
5430 · Marketing Goods - Other	40.0%
<b>Total 5430 · Marketing Goods</b>	234.0%

4:41 PM  
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	% Change
5510 · Outbound Donations	-8.8%
5600 · Taxes	
5610 · City	-100.0%
5620 · Federal	100.0%
5630 · State	0.0%
5640 · UIF	-100.0%
<b>Total 5600 · Taxes</b>	<b>379.7%</b>
5700 · Website	
5710 · Components	100.0%
5730 · Hosting	69.9%
<b>Total 5700 · Website</b>	<b>302.3%</b>
6100 · Mileage	100.0%
6160 · Dues and Subscriptions	-95.0%
6180 · Insurance	
6181 · Club	-98.1%
6182 · Directors and Officers	0.0%
6183 · Workman's Comp	-5.2%
6184 · Liability and Property	0.0%
6186 · Event	15.0%
<b>Total 6180 · Insurance</b>	<b>-12.2%</b>
6230 · Licenses and Permits	100.0%
6240 · Miscellaneous	100.0%
6250 · Postage and Delivery	-74.6%
6260 · Printing and Reproduction	-82.4%
6270 · Professional Fees	
6650 · Accounting	464.4%
6655 · Consulting	100.0%
6270 · Professional Fees - Other	100.0%
<b>Total 6270 · Professional Fees</b>	<b>1,261.6%</b>
6290 · Rent	
6291 · Office	0.3%
6292 · Storage	-13.4%
<b>Total 6290 · Rent</b>	<b>-5.0%</b>
6340 · Telephone	38.9%
6350 · Meals and Entertainment	264.1%
6450 · Contract Labor	-60.5%
6550 · Office Supplies	
6551 · Clerical Supplies	-76.0%
6550 · Office Supplies - Other	-74.8%
<b>Total 6550 · Office Supplies</b>	<b>-75.5%</b>
6560 · Payroll Expenses	
6561 · Salary	-18.5%
6563 · Penalties	-100.0%
6560 · Payroll Expenses - Other	152.4%
<b>Total 6560 · Payroll Expenses</b>	<b>-4.7%</b>
<b>Total Expense</b>	<b>1.9%</b>
<b>Net Ordinary Income</b>	<b>24.1%</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
4999 · Interest Income	-36.7%
<b>Total Other Income</b>	<b>-36.7%</b>

4:41 PM  
08/13/09  
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**American Cycling Association**  
**Profit & Loss Prev Year Comparison**  
January 1 through August 20, 2009

	<u>% Change</u>
<b>Other Expense</b>	
6200 · Interest Expense	
6120 · Bank Service Charges	30.2%
<b>Total 6200 · Interest Expense</b>	<u>30.2%</u>
<b>Total Other Expense</b>	<u>30.2%</u>
<b>Net Other Income</b>	<u>-72.0%</u>
<b>Net Income</b>	<u><u>22.4%</u></u>