

**American Cycling Association**  
**Profit & Loss Prev Year Comparison**  
 January through April 2011

	Jan - Apr 11	Jan - Apr 10	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3999 · Credit Card Transactions	0.00	6,315.00	-6,315.00	-100.0%
4000 · Dues				
4001 · Individual	84,560.00	83,685.00	875.00	1.1%
4002 · Junior	2,606.00	2,760.00	-154.00	-5.6%
4003 · Family	555.00	1,875.00	-1,320.00	-70.4%
4004 · Combo Racer/Official	90.00	45.00	45.00	100.0%
4005 · Official / Mechanic	260.00	200.00	60.00	30.0%
4006 · Non-Racing	145.00	300.00	-155.00	-51.7%
4008 · Club	9,600.00	7,900.00	1,700.00	21.5%
4010 · Non-ACA Club Listing	1,220.00	1,320.00	-100.00	-7.6%
4012 · Transponder Usage Fees	70,992.00	0.00	70,992.00	100.0%
<b>Total 4000 · Dues</b>	<b>170,028.00</b>	<b>98,085.00</b>	<b>71,943.00</b>	<b>73.4%</b>
4100 · Permits				
4101 · Late Fees	175.00	175.00	0.00	0.0%
4100 · Permits - Other	50.00	400.00	-350.00	-87.5%
<b>Total 4100 · Permits</b>	<b>225.00</b>	<b>575.00</b>	<b>-350.00</b>	<b>-60.9%</b>
4110 · One Day Memberships	1,134.00	2,538.00	-1,404.00	-55.3%
4120 · Surcharges				
4121 · Operational	5,868.00	7,089.60	-1,221.60	-17.2%
4124 · Junior	254.00	0.00	254.00	100.0%
<b>Total 4120 · Surcharges</b>	<b>6,122.00</b>	<b>7,089.60</b>	<b>-967.60</b>	<b>-13.7%</b>
4200 · Race Registration Fees	73,051.85	66,091.00	6,960.85	10.5%
4210 · Camp Income	600.00	0.00	600.00	100.0%
4300 · Advertising	600.00	295.00	305.00	103.4%
4400 · Donations	3,410.00	3,991.00	-581.00	-14.6%
4600 · Race Kit Items	110.00	0.00	110.00	100.0%
4900 · Other Income	58.81	0.00	58.81	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-254.00	-853.00	599.00	70.2%
<b>Total 4910 · Revenue Adjustments</b>	<b>-254.00</b>	<b>-853.00</b>	<b>599.00</b>	<b>70.2%</b>
<b>Total Income</b>	<b>255,085.66</b>	<b>184,126.60</b>	<b>70,959.06</b>	<b>38.5%</b>
<b>Gross Profit</b>	<b>255,085.66</b>	<b>184,126.60</b>	<b>70,959.06</b>	<b>38.5%</b>
<b>Expense</b>				
5000 · Race Staffing	0.00	4,844.80	-4,844.80	-100.0%
5020 · Timing and Results	0.00	3,888.00	-3,888.00	-100.0%
5030 · Venue Rental	5,747.45	3,985.75	1,761.70	44.2%
5040 · Race Rental Equipment	375.00	428.22	-53.22	-12.4%
5050 · Officials Fees	1,031.82	1,500.00	-468.18	-31.2%
5055 · Junior Race Entry Fee Waived	8,250.00	0.00	8,250.00	100.0%
5060 · Medical Services	400.00	365.00	35.00	9.6%

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5070 · ACA Race Permits	0.00	260.00	-260.00	-100.0%
5072 · ACA Paid Operational Surcharge	0.00	1,883.00	-1,883.00	-100.0%
5100 · Race Kit				
5102 · Equipment	301.49	1,100.00	-798.51	-72.6%
<b>Total 5100 · Race Kit</b>	<b>301.49</b>	<b>1,100.00</b>	<b>-798.51</b>	<b>-72.6%</b>
5110 · Race Numbers	3,937.17	4,538.50	-601.33	-13.3%
5300 · Awards				
5320 · Medals/Plaques	5,820.77	0.00	5,820.77	100.0%
5330 · Prize Money	660.00	966.00	-306.00	-31.7%
5340 · Party	468.31	0.00	468.31	100.0%
<b>Total 5300 · Awards</b>	<b>6,949.08</b>	<b>966.00</b>	<b>5,983.08</b>	<b>619.4%</b>
5400 · Program Equipment	397.00	2,068.28	-1,671.28	-80.8%
5420 · Clothing	0.00	400.00	-400.00	-100.0%
5430 · Marketing Goods				
5431 · Other Marketing	0.00	3,430.00	-3,430.00	-100.0%
5430 · Marketing Goods - Other	1,044.13	0.00	1,044.13	100.0%
<b>Total 5430 · Marketing Goods</b>	<b>1,044.13</b>	<b>3,430.00</b>	<b>-2,385.87</b>	<b>-69.6%</b>
5700 · Website				
5710 · Components	438.32	194.20	244.12	125.7%
5730 · Hosting	910.93	429.35	481.58	112.2%
<b>Total 5700 · Website</b>	<b>1,349.25</b>	<b>623.55</b>	<b>725.70</b>	<b>116.4%</b>
6100 · Auto Mileage	0.00	27.72	-27.72	-100.0%
6115 · Bank Service Charge	15.00	0.00	15.00	100.0%
6120 · Credit Card Processing Fees	5,238.78	4,125.20	1,113.58	27.0%
6160 · Dues and Subscriptions	1,150.00	660.00	490.00	74.2%
6180 · Insurance				
6182 · Directors and Officers	1,327.00	1,947.00	-620.00	-31.8%
6184 · Liability and Property	5,230.58	371.01	4,859.57	1,309.8%
6185 · Senior Insurance paid by ACA	3,218.71	0.00	3,218.71	100.0%
6186 · Junior Insurance paid by ACA	730.51	2,233.94	-1,503.43	-67.3%
<b>Total 6180 · Insurance</b>	<b>10,506.80</b>	<b>4,551.95</b>	<b>5,954.85</b>	<b>130.8%</b>
6230 · Licenses and Permits	146.00	189.00	-43.00	-22.8%
6240 · Miscellaneous	0.02	0.00	0.02	100.0%
6250 · Postage and Delivery	3,331.79	1,181.93	2,149.86	181.9%
6260 · Printing and Reproduction	959.33	2,268.54	-1,309.21	-57.7%
6270 · Professional Fees				
6650 · Accounting	874.65	215.00	659.65	306.8%
6655 · Consulting	0.00	100.00	-100.00	-100.0%
6270 · Professional Fees - Other	0.00	27.50	-27.50	-100.0%
<b>Total 6270 · Professional Fees</b>	<b>874.65</b>	<b>342.50</b>	<b>532.15</b>	<b>155.4%</b>
6290 · Rent				
6291 · Office	1,100.00	3,960.00	-2,860.00	-72.2%

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6292 · Storage	1,000.00	1,000.00	0.00	0.0%
<b>Total 6290 · Rent</b>	<b>2,100.00</b>	<b>4,960.00</b>	<b>-2,860.00</b>	<b>-57.7%</b>
6340 · Telephone	385.44	811.34	-425.90	-52.5%
6350 · Meals and Entertainment	553.75	1,189.44	-635.69	-53.4%
6380 · Travel	0.00	101.71	-101.71	-100.0%
6450 · Contract Labor	0.00	725.00	-725.00	-100.0%
6550 · Office Supplies	339.79	635.33	-295.54	-46.5%
6560 · Payroll Expenses				
6561 · Salary	43,659.83	27,873.32	15,786.51	56.6%
6562 · Taxes	4,418.18	0.00	4,418.18	100.0%
6564 · Payroll Processing Fees	414.95	0.00	414.95	100.0%
6560 · Payroll Expenses - Other	11.25	3,670.95	-3,659.70	-99.7%
<b>Total 6560 · Payroll Expenses</b>	<b>48,504.21</b>	<b>31,544.27</b>	<b>16,959.94</b>	<b>53.8%</b>
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
<b>Total Expense</b>	<b>103,887.95</b>	<b>83,770.03</b>	<b>20,117.92</b>	<b>24.0%</b>
<b>Net Ordinary Income</b>	<b>151,197.71</b>	<b>100,356.57</b>	<b>50,841.14</b>	<b>50.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4999 · Interest Income	173.31	330.88	-157.57	-47.6%
<b>Total Other Income</b>	<b>173.31</b>	<b>330.88</b>	<b>-157.57</b>	<b>-47.6%</b>
<b>Net Other Income</b>	<b>173.31</b>	<b>330.88</b>	<b>-157.57</b>	<b>-47.6%</b>
<b>Net Income</b>	<b>151,371.02</b>	<b>100,687.45</b>	<b>50,683.57</b>	<b>50.3%</b>