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12/14/10

Cash Basis

**American Cycling Association**  
**Profit & Loss Prev Year Comparison**  
 January 1 through December 29, 2010

	Jan 1 - Dec 29, 10	Jan 1 - Dec 29, 09	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	124,765.00	95,193.88	29,571.12	31.1%
4002 · Junior	5,010.00	3,764.13	1,245.87	33.1%
4003 · Family	1,875.00	7,686.00	-5,811.00	-75.6%
4004 · Combo Racer/Official	450.00	0.00	450.00	100.0%
4005 · Official / Mechanic	260.00	460.00	-200.00	-43.5%
4006 · Non-Racing	325.00	175.00	150.00	85.7%
4007 · Dealer	0.00	75.00	-75.00	-100.0%
4008 · Club	9,275.00	10,255.00	-980.00	-9.6%
4009 · 1st Bike Membership	800.00	3,000.00	-2,200.00	-73.3%
4010 · Non-ACA Club Listing	2,140.00	1,400.00	740.00	52.9%
<b>Total 4000 · Dues</b>	<b>144,900.00</b>	<b>122,009.01</b>	<b>22,890.99</b>	<b>18.8%</b>
4100 · Permits				
4101 · Late Fees	1,025.00	1,050.00	-25.00	-2.4%
4100 · Permits - Other	2,725.00	2,450.00	275.00	11.2%
<b>Total 4100 · Permits</b>	<b>3,750.00</b>	<b>3,500.00</b>	<b>250.00</b>	<b>7.1%</b>
4110 · One Day Memberships	19,055.75	22,959.14	-3,903.39	-17.0%
4120 · Surcharges				
4121 · Operational	43,010.54	43,678.41	-667.87	-1.5%
<b>Total 4120 · Surcharges</b>	<b>43,010.54</b>	<b>43,678.41</b>	<b>-667.87</b>	<b>-1.5%</b>
4200 · Race Registration Fees	100,064.00	109,639.00	-9,575.00	-8.7%
4300 · Advertising	805.00	1,635.55	-830.55	-50.8%
4400 · Donations	5,385.55	4,106.47	1,279.08	31.2%
4500 · Merchandise Sales	0.00	3.00	-3.00	-100.0%
4600 · Race Kit Items	580.00	1,109.95	-529.95	-47.8%
4700 · Postage	0.00	-119.73	119.73	100.0%
4900 · Other Income	1,679.00	4,530.33	-2,851.33	-62.9%
5500 · Refunds	685.63	-30.00	715.63	2,385.4%
<b>Total Income</b>	<b>319,915.47</b>	<b>313,021.13</b>	<b>6,894.34</b>	<b>2.2%</b>
<b>Gross Profit</b>	<b>319,915.47</b>	<b>313,021.13</b>	<b>6,894.34</b>	<b>2.2%</b>
<b>Expense</b>				
5000 · Race Staffing	21,546.90	18,175.06	3,371.84	18.6%
5010 · Police	5,159.30	6,720.00	-1,560.70	-23.2%
5020 · Timing and Results	9,218.00	8,330.50	887.50	10.7%
5030 · Venue Rental	8,195.57	13,750.98	-5,555.41	-40.4%
5040 · Race Rental Equipment	2,052.75	8,139.97	-6,087.22	-74.8%
5050 · Officials Fees	6,261.00	4,232.00	2,029.00	47.9%
5060 · Medical Services	2,061.40	1,565.00	496.40	31.7%
5070 · ACA Race Permits	1,579.00	455.00	1,124.00	247.0%
5072 · ACA Paid Operational Surcharge	4,361.00	4,182.00	179.00	4.3%
5100 · Race Kit				
5102 · Equipment	1,100.00	2,475.94	-1,375.94	-55.6%
<b>Total 5100 · Race Kit</b>	<b>1,100.00</b>	<b>2,475.94</b>	<b>-1,375.94</b>	<b>-55.6%</b>
5110 · Race Numbers	9,816.11	8,622.20	1,193.91	13.9%
5300 · Awards				
5310 · Clothing	3,537.79	2,990.35	547.44	18.3%
5320 · Medals/Plaques	4,504.81	3,737.29	767.52	20.5%
5330 · Prize Money	1,036.00	1,200.00	-164.00	-13.7%
<b>Total 5300 · Awards</b>	<b>9,078.60</b>	<b>7,927.64</b>	<b>1,150.96</b>	<b>14.5%</b>
5400 · Program Equipment	4,960.67	5,341.80	-381.13	-7.1%
5401 · Junior Operational Surcharge	4,325.82	4,394.75	-68.93	-1.6%
5420 · Clothing	400.00	0.00	400.00	100.0%
5430 · Marketing Goods				
5431 · Other Marketing	3,430.00	3,330.00	100.00	3.0%
5430 · Marketing Goods - Other	1,393.92	1,894.83	-500.91	-26.4%
<b>Total 5430 · Marketing Goods</b>	<b>4,823.92</b>	<b>5,224.83</b>	<b>-400.91</b>	<b>-7.7%</b>
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%
<b>Total 5600 · Taxes</b>	<b>0.00</b>	<b>204.11</b>	<b>-204.11</b>	<b>-100.0%</b>
5700 · Website				
5710 · Components	833.75	1,336.44	-502.69	-37.6%
5730 · Hosting	1,779.83	807.90	971.93	120.3%
5700 · Website - Other	0.00	41.60	-41.60	-100.0%

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<b>Total 5700 · Website</b>	2,613.58	2,185.94	427.64	19.6%
6100 · Mileage	131.59	361.34	-229.75	-63.6%
6160 · Dues and Subscriptions	70.00	40.00	30.00	75.0%
6180 · Insurance				
6181 · Club	25.00	174.71	-149.71	-85.7%
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	14,309.06	18,028.54	-3,719.48	-20.6%
<b>Total 6180 · Insurance</b>	17,007.07	20,851.25	-3,844.18	-18.4%
6230 · Licenses and Permits	824.00	600.00	224.00	37.3%
6240 · Miscellaneous	0.00	215.00	-215.00	-100.0%
6250 · Postage and Delivery	2,401.26	1,917.67	483.59	25.2%
6260 · Printing and Reproduction	5,422.87	3,694.59	1,728.28	46.8%
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%
<b>Total 6270 · Professional Fees</b>	1,592.50	4,833.50	-3,241.00	-67.1%
6290 · Rent				
6291 · Office	4,420.00	5,520.00	-1,100.00	-19.9%
6292 · Storage	2,750.00	3,000.00	-250.00	-8.3%
<b>Total 6290 · Rent</b>	7,170.00	8,520.00	-1,350.00	-15.9%
6340 · Telephone	1,586.93	1,876.11	-289.18	-15.4%
6350 · Meals and Entertainment	6,240.58	5,036.33	1,204.25	23.9%
6380 · Travel	2,696.54	0.00	2,696.54	100.0%
6450 · Contract Labor	4,434.00	1,439.00	2,995.00	208.1%
6550 · Office Supplies				
6551 · Clerical Supplies	0.00	156.21	-156.21	-100.0%
6550 · Office Supplies - Other	801.96	387.60	414.36	106.9%
<b>Total 6550 · Office Supplies</b>	801.96	543.81	258.15	47.5%
6560 · Payroll Expenses				
6561 · Salary	66,374.97	65,166.66	1,208.31	1.9%
6560 · Payroll Expenses - Other	24,983.51	19,577.12	5,406.39	27.6%
<b>Total 6560 · Payroll Expenses</b>	91,358.48	84,743.78	6,614.70	7.8%
69800 · Uncategorized Expenses	175.00	165.00	10.00	6.1%
<b>Total Expense</b>	242,466.40	239,765.10	2,701.30	1.1%
<b>Net Ordinary Income</b>	77,449.07	73,256.03	4,193.04	5.7%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4999 · Interest Income	942.56	1,225.54	-282.98	-23.1%
<b>Total Other Income</b>	942.56	1,225.54	-282.98	-23.1%
<b>Other Expense</b>				
6200 · Interest Expense				
6120 · Bank Service Charges	9,133.28	1,286.42	7,846.86	610.0%
6210 · Finance Charge	32.72	0.00	32.72	100.0%
6200 · Interest Expense - Other	29.16	0.00	29.16	100.0%
<b>Total 6200 · Interest Expense</b>	9,195.16	1,286.42	7,908.74	614.8%
<b>Total Other Expense</b>	9,195.16	1,286.42	7,908.74	614.8%
<b>Net Other Income</b>	-8,252.60	-60.88	-8,191.72	-13,455.5%
<b>Net Income</b>	<b>69,196.47</b>	<b>73,195.15</b>	<b>-3,998.68</b>	<b>-5.5%</b>