

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

	Jan - Jun 11	Jan - Jun 10	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3999 · Credit Card Transactions	10.00	3,210.00	-3,200.00	-99.7%
4000 · Dues				
4001 · Individual	93,245.00	99,435.00	-6,190.00	-6.2%
4002 · Junior	3,296.00	3,270.00	26.00	0.8%
4003 · Family	655.00	1,875.00	-1,220.00	-65.1%
4004 · Combo Racer/Official	180.00	270.00	-90.00	-33.3%
4005 · Official / Mechanic	260.00	240.00	20.00	8.3%
4006 · Non-Racing	170.00	300.00	-130.00	-43.3%
4008 · Club	9,975.00	7,900.00	2,075.00	26.3%
4010 · Non-ACA Club Listing	1,420.00	1,620.00	-200.00	-12.4%
<b>Total 4000 · Dues</b>	<b>109,201.00</b>	<b>114,910.00</b>	<b>-5,709.00</b>	<b>-5.0%</b>
4011 · Transponder Fees				
4012 · Transponder Usage Fees	76,368.00	0.00	76,368.00	100.0%
4013 · Less Cost of Transponders	-53,988.00	0.00	-53,988.00	-100.0%
<b>Total 4011 · Transponder Fees</b>	<b>22,380.00</b>	<b>0.00</b>	<b>22,380.00</b>	<b>100.0%</b>
4100 · Permits				
4101 · Late Fees	225.00	475.00	-250.00	-52.6%
4100 · Permits - Other	1,575.00	1,175.00	400.00	34.0%
<b>Total 4100 · Permits</b>	<b>1,800.00</b>	<b>1,650.00</b>	<b>150.00</b>	<b>9.1%</b>
4110 · One Day Memberships	2,202.00	5,982.00	-3,780.00	-63.2%
4120 · Surcharges				
4121 · Operational	13,162.00	17,549.40	-4,387.40	-25.0%
4124 · Junior	1,000.00	0.00	1,000.00	100.0%
<b>Total 4120 · Surcharges</b>	<b>14,162.00</b>	<b>17,549.40</b>	<b>-3,387.40</b>	<b>-19.3%</b>
4200 · Race Registration Fees	93,436.05	77,961.00	15,475.05	19.9%
4210 · Camp Income	2,750.00	0.00	2,750.00	100.0%
4300 · Advertising	1,020.00	420.00	600.00	142.9%
4400 · Donations	4,017.00	4,579.30	-562.30	-12.3%
4410 · Sponsorship	2,550.00	0.00	2,550.00	100.0%
4600 · Race Kit Items	600.00	385.00	215.00	55.8%
4900 · Other Income	973.16	0.00	973.16	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-1,000.00	-1,758.00	758.00	43.1%
<b>Total 4910 · Revenue Adjustments</b>	<b>-1,000.00</b>	<b>-1,758.00</b>	<b>758.00</b>	<b>43.1%</b>
5500 · Refunds	50.50	-5.54	56.04	1,011.6%
<b>Total Income</b>	<b>254,151.71</b>	<b>224,883.16</b>	<b>29,268.55</b>	<b>13.0%</b>
<b>Gross Profit</b>	<b>254,151.71</b>	<b>224,883.16</b>	<b>29,268.55</b>	<b>13.0%</b>
<b>Expense</b>				
5000 · Race Staffing	17,070.68	14,206.05	2,864.63	20.2%

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5010 · Police	3,620.00	4,236.50	-616.50	-14.6%
5020 · Timing and Results	7,406.60	6,188.00	1,218.60	19.7%
5030 · Venue Rental	12,471.45	3,985.75	8,485.70	212.9%
5040 · Race Rental Equipment	599.00	428.22	170.78	39.9%
5050 · Officials Fees	4,274.04	2,695.00	1,579.04	58.6%
5055 · Junior Race Entry Fee Waived	8,250.00	0.00	8,250.00	100.0%
5057 · Senior Race Entry Fee Waived	4,785.00	0.00	4,785.00	100.0%
5060 · Medical Services	1,200.00	790.00	410.00	51.9%
5070 · ACA Race Permits	0.00	411.00	-411.00	-100.0%
5072 · ACA Paid Operational Surcharge	0.00	3,533.00	-3,533.00	-100.0%
5100 · Race Kit				
5102 · Equipment	762.26	1,100.00	-337.74	-30.7%
<b>Total 5100 · Race Kit</b>	<b>762.26</b>	<b>1,100.00</b>	<b>-337.74</b>	<b>-30.7%</b>
5110 · Race Numbers	5,784.04	9,816.11	-4,032.07	-41.1%
5300 · Awards				
5320 · Medals/Plaques	6,114.72	3,983.00	2,131.72	53.5%
5330 · Prize Money	695.00	966.00	-271.00	-28.1%
5340 · Party	468.31	0.00	468.31	100.0%
<b>Total 5300 · Awards</b>	<b>7,278.03</b>	<b>4,949.00</b>	<b>2,329.03</b>	<b>47.1%</b>
5400 · Program Equipment	21.17	2,077.43	-2,056.26	-99.0%
5420 · Clothing	0.00	400.00	-400.00	-100.0%
5430 · Marketing Goods				
5431 · Other Marketing	130.00	3,430.00	-3,300.00	-96.2%
5430 · Marketing Goods - Other	1,044.13	690.47	353.66	51.2%
<b>Total 5430 · Marketing Goods</b>	<b>1,174.13</b>	<b>4,120.47</b>	<b>-2,946.34</b>	<b>-71.5%</b>
5510 · Outbound Donations	3,000.00	3,000.00	0.00	0.0%
5700 · Website				
5710 · Components	555.17	413.80	141.37	34.2%
5730 · Hosting	1,345.66	487.76	857.90	175.9%
<b>Total 5700 · Website</b>	<b>1,900.83</b>	<b>901.56</b>	<b>999.27</b>	<b>110.8%</b>
6100 · Auto Mileage	211.65	131.59	80.06	60.8%
6115 · Bank Service Charge	45.50	0.00	45.50	100.0%
6120 · Credit Card Processing Fees	6,685.67	5,318.27	1,367.40	25.7%
6150 · Depreciation Expense	5,139.00	0.00	5,139.00	100.0%
6160 · Dues and Subscriptions	1,150.00	670.00	480.00	71.6%
6180 · Insurance				
6182 · Directors and Officers	1,327.00	1,947.00	-620.00	-31.8%
6183 · Workman's Comp	0.00	355.00	-355.00	-100.0%
6184 · Liability and Property	5,503.57	371.01	5,132.56	1,383.4%
6185 · Senior Insurance paid by ACA	5,502.75	0.00	5,502.75	100.0%
6186 · Junior Insurance paid by ACA	2,354.22	7,247.55	-4,893.33	-67.5%
<b>Total 6180 · Insurance</b>	<b>14,687.54</b>	<b>9,920.56</b>	<b>4,766.98</b>	<b>48.1%</b>
6230 · Licenses and Permits	146.00	189.00	-43.00	-22.8%

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Accrual Basis

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6240 · Miscellaneous	69.97	0.00	69.97	100.0%
6250 · Postage and Delivery	3,952.02	1,467.58	2,484.44	169.3%
6260 · Printing and Reproduction	1,298.65	2,268.54	-969.89	-42.8%
6270 · Professional Fees				
6295 · Coaching	1,195.20	0.00	1,195.20	100.0%
6650 · Accounting	1,556.57	1,465.00	91.57	6.3%
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>2,751.77</b>	<b>1,592.50</b>	<b>1,159.27</b>	<b>72.8%</b>
6290 · Rent				
6291 · Office	2,000.00	3,960.00	-1,960.00	-49.5%
6292 · Storage	1,500.00	1,500.00	0.00	0.0%
<b>Total 6290 · Rent</b>	<b>3,500.00</b>	<b>5,460.00</b>	<b>-1,960.00</b>	<b>-35.9%</b>
6340 · Telephone	385.44	1,063.48	-678.04	-63.8%
6350 · Meals and Entertainment	765.59	1,437.63	-672.04	-46.8%
6380 · Travel	0.00	101.71	-101.71	-100.0%
6450 · Contract Labor	0.00	1,475.00	-1,475.00	-100.0%
6550 · Office Supplies	449.68	801.96	-352.28	-43.9%
6560 · Payroll Expenses				
6561 · Salary	62,311.49	37,873.32	24,438.17	64.5%
6562 · Taxes	5,540.15	0.00	5,540.15	100.0%
6564 · Payroll Processing Fees	479.11	0.00	479.11	100.0%
6560 · Payroll Expenses - Other	23.75	7,608.78	-7,585.03	-99.7%
<b>Total 6560 · Payroll Expenses</b>	<b>68,354.50</b>	<b>45,482.10</b>	<b>22,872.40</b>	<b>50.3%</b>
66900 · Reconciliation Discrepancies	-10.00	0.00	-10.00	-100.0%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
<b>Total Expense</b>	<b>189,180.21</b>	<b>140,393.01</b>	<b>48,787.20</b>	<b>34.8%</b>
<b>Net Ordinary Income</b>	<b>64,971.50</b>	<b>84,490.15</b>	<b>-19,518.65</b>	<b>-23.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4999 · Interest Income	294.85	576.89	-282.04	-48.9%
<b>Total Other Income</b>	<b>294.85</b>	<b>576.89</b>	<b>-282.04</b>	<b>-48.9%</b>
<b>Net Other Income</b>	<b>294.85</b>	<b>576.89</b>	<b>-282.04</b>	<b>-48.9%</b>
<b>Net Income</b>	<b>65,266.35</b>	<b>85,067.04</b>	<b>-19,800.69</b>	<b>-23.3%</b>