

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

	Jan - May 11	Jan - May 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	6,000.00	-6,000.00	-100.0%
4000 · Dues				
4001 · Individual	89,870.00	93,180.00	-3,310.00	-3.6%
4002 · Junior	3,131.00	3,105.00	26.00	0.8%
4003 · Family	655.00	1,875.00	-1,220.00	-65.1%
4004 · Combo Racer/Official	180.00	135.00	45.00	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	1,300.00	1,500.00	-200.00	-13.3%
4012 · Transponder Usage Fees	73,941.00	0.00	73,941.00	100.0%
Total 4000 · Dues	179,482.00	108,235.00	71,247.00	65.8%
4100 · Permits				
4101 · Late Fees	225.00	375.00	-150.00	-40.0%
4100 · Permits - Other	100.00	800.00	-700.00	-87.5%
Total 4100 · Permits	325.00	1,175.00	-850.00	-72.3%
4110 · One Day Memberships	1,446.00	4,482.00	-3,036.00	-67.7%
4120 · Surcharges				
4121 · Operational	9,520.00	13,915.40	-4,395.40	-31.6%
4124 · Junior	472.00	0.00	472.00	100.0%
Total 4120 · Surcharges	9,992.00	13,915.40	-3,923.40	-28.2%
4200 · Race Registration Fees	80,263.03	66,121.00	14,142.03	21.4%
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	3,792.00	4,579.30	-787.30	-17.2%
4410 · Sponsorship	750.00	0.00	750.00	100.0%
4600 · Race Kit Items	155.00	260.00	-105.00	-40.4%
4900 · Other Income	613.16	0.00	613.16	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-472.00	-1,560.00	1,088.00	69.7%
Total 4910 · Revenue Adjustments	-472.00	-1,560.00	1,088.00	69.7%
5500 · Refunds	-50.00	-5.54	-44.46	-802.5%
Total Income	280,066.19	203,622.16	76,444.03	37.5%
Gross Profit	280,066.19	203,622.16	76,444.03	37.5%
Expense				
5000 · Race Staffing	9,822.57	13,964.35	-4,141.78	-29.7%
5010 · Police	2,840.00	2,356.50	483.50	20.5%
5020 · Timing and Results	3,118.50	6,188.00	-3,069.50	-49.6%
5030 · Venue Rental	12,471.45	3,985.75	8,485.70	212.9%
5040 · Race Rental Equipment	1,392.00	428.22	963.78	225.1%

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5050 · Officials Fees	2,867.35	2,535.00	332.35	13.1%
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	260.00	-260.00	-100.0%
5072 · ACA Paid Operational Surcharge	0.00	2,791.00	-2,791.00	-100.0%
5100 · Race Kit				
5102 · Equipment	301.49	1,100.00	-798.51	-72.6%
Total 5100 · Race Kit	301.49	1,100.00	-798.51	-72.6%
5110 · Race Numbers	5,784.04	4,538.50	1,245.54	27.4%
5300 · Awards				
5320 · Medals/Plaques	6,114.72	3,983.00	2,131.72	53.5%
5330 · Prize Money	660.00	966.00	-306.00	-31.7%
5340 · Party	468.31	0.00	468.31	100.0%
Total 5300 · Awards	7,243.03	4,949.00	2,294.03	46.4%
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	530.47	513.66	96.8%
Total 5430 · Marketing Goods	1,044.13	3,960.47	-2,916.34	-73.6%
5510 · Outbound Donations	3,000.00	3,000.00	0.00	0.0%
5700 · Website				
5710 · Components	511.47	355.65	155.82	43.8%
5730 · Hosting	910.93	439.35	471.58	107.3%
Total 5700 · Website	1,422.40	795.00	627.40	78.9%
6100 · Auto Mileage	0.00	131.59	-131.59	-100.0%
6115 · Bank Service Charge	15.00	0.00	15.00	100.0%
6120 · Credit Card Processing Fees	6,190.28	4,802.61	1,387.67	28.9%
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%
6184 · Liability and Property	5,230.58	371.01	4,859.57	1,309.8%
6185 · Senior Insurance paid by ACA	5,502.75	0.00	5,502.75	100.0%
6186 · Junior Insurance paid by ACA	1,298.33	5,643.52	-4,345.19	-77.0%
Total 6180 · Insurance	13,358.66	7,961.53	5,397.13	67.8%
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	1,313.93	2,017.86	153.6%
6260 · Printing and Reproduction	959.33	2,268.54	-1,309.21	-57.7%
6270 · Professional Fees				
6295 · Coaching	1,195.20	0.00	1,195.20	100.0%
6650 · Accounting	1,199.77	1,465.00	-265.23	-18.1%

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6655 · Consulting	0.00	100.00	-100.00	-100.0%
6270 · Professional Fees - Other	0.00	27.50	-27.50	-100.0%
Total 6270 · Professional Fees	2,394.97	1,592.50	802.47	50.4%
6290 · Rent				
6291 · Office	1,100.00	3,960.00	-2,860.00	-72.2%
6292 · Storage	1,250.00	1,250.00	0.00	0.0%
Total 6290 · Rent	2,350.00	5,210.00	-2,860.00	-54.9%
6340 · Telephone	385.44	995.68	-610.24	-61.3%
6350 · Meals and Entertainment	553.75	1,253.45	-699.70	-55.8%
6380 · Travel	0.00	101.71	-101.71	-100.0%
6450 · Contract Labor	0.00	1,100.00	-1,100.00	-100.0%
6550 · Office Supplies	339.79	674.33	-334.54	-49.6%
6560 · Payroll Expenses				
6561 · Salary	54,628.16	32,873.32	21,754.84	66.2%
6562 · Taxes	5,371.29	0.00	5,371.29	100.0%
6564 · Payroll Processing Fees	414.95	0.00	414.95	100.0%
6560 · Payroll Expenses - Other	17.50	6,197.33	-6,179.83	-99.7%
Total 6560 · Payroll Expenses	60,431.90	39,070.65	21,361.25	54.7%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	157,545.89	121,620.59	35,925.30	29.5%
Net Ordinary Income	122,520.30	82,001.57	40,518.73	49.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	173.31	444.04	-270.73	-61.0%
Total Other Income	173.31	444.04	-270.73	-61.0%
Net Other Income	173.31	444.04	-270.73	-61.0%
Net Income	122,693.61	82,445.61	40,248.00	48.8%