

10:04 AM

09/27/11

Accrual Basis

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

	Jan - Aug 11	Jan - Aug 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	12,764.00	-12,764.00	-100.0%
4000 · Dues				
4001 · Individual	102,200.00	105,670.00	-3,470.00	-3.3%
4002 · Junior	4,046.00	3,870.00	176.00	4.6%
4003 · Family	755.00	1,875.00	-1,120.00	-59.7%
4004 · Combo Racer/Official	180.00	360.00	-180.00	-50.0%
4005 · Official / Mechanic	280.00	260.00	20.00	7.7%
4006 · Non-Racing	285.00	300.00	-15.00	-5.0%
4008 · Club	10,450.00	8,400.00	2,050.00	24.4%
4010 · Non-ACA Club Listing	1,540.00	1,760.00	-220.00	-12.5%
4000 · Dues - Other	0.00	59.75	-59.75	-100.0%
Total 4000 · Dues	119,736.00	122,554.75	-2,818.75	-2.3%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	83,043.00	0.00	83,043.00	100.0%
4013 · Less Cost of Transponders	-51,634.00	0.00	-51,634.00	-100.0%
Total 4011 · Transponder Fees	31,409.00	0.00	31,409.00	100.0%
4100 · Permits				
4101 · Late Fees	425.00	475.00	-50.00	-10.5%
4100 · Permits - Other	2,050.00	1,800.00	250.00	13.9%
Total 4100 · Permits	2,475.00	2,275.00	200.00	8.8%
4110 · One Day Memberships	8,280.00	12,630.00	-4,350.00	-34.4%
4120 · Surcharges				
4121 · Operational	24,641.00	29,116.40	-4,475.40	-15.4%
4124 · Junior	1,708.00	0.00	1,708.00	100.0%
Total 4120 · Surcharges	26,349.00	29,116.40	-2,767.40	-9.5%
4200 · Race Registration Fees	93,446.05	82,235.00	11,211.05	13.6%
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	4,542.00	5,025.55	-483.55	-9.6%
4410 · Sponsorship	3,050.00	0.00	3,050.00	100.0%
4600 · Race Kit Items	1,384.00	490.00	894.00	182.5%
4900 · Other Income	1,098.16	791.50	306.66	38.7%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-1,708.00	-2,730.00	1,022.00	37.4%
Total 4910 · Revenue Adjustments	-1,708.00	-2,730.00	1,022.00	37.4%
5500 · Refunds	50.50	327.00	-276.50	-84.6%
Total Income	293,881.71	265,899.20	27,982.51	10.5%
Gross Profit	293,881.71	265,899.20	27,982.51	10.5%
Expense				

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5000 · Race Staffing	21,283.06	18,627.40	2,655.66	14.3%
5010 · Police	3,620.00	5,159.30	-1,539.30	-29.8%
5020 · Timing and Results	8,266.60	7,688.00	578.60	7.5%
5030 · Venue Rental	9,944.45	4,035.75	5,908.70	146.4%
5040 · Race Rental Equipment	2,044.96	2,052.75	-7.79	-0.4%
5050 · Officials Fees	4,878.09	5,176.00	-297.91	-5.8%
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	1,410.00	1,611.40	-201.40	-12.5%
5070 · ACA Race Permits	0.00	1,229.00	-1,229.00	-100.0%
5072 · ACA Paid Operational Surcharge	0.00	3,682.00	-3,682.00	-100.0%
5100 · Race Kit				
5102 · Equipment	974.66	1,100.00	-125.34	-11.4%
Total 5100 · Race Kit	974.66	1,100.00	-125.34	-11.4%
5110 · Race Numbers	8,047.51	9,816.11	-1,768.60	-18.0%
5300 · Awards				
5320 · Medals/Plaques	8,876.42	4,294.18	4,582.24	106.7%
5330 · Prize Money	695.00	1,001.00	-306.00	-30.6%
5340 · Party	468.31	0.00	468.31	100.0%
Total 5300 · Awards	10,039.73	5,295.18	4,744.55	89.6%
5400 · Program Equipment	42.76	3,310.67	-3,267.91	-98.7%
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	1,644.13	690.47	953.66	138.1%
Total 5430 · Marketing Goods	1,774.13	4,120.47	-2,346.34	-56.9%
5510 · Outbound Donations	4,000.00	3,000.00	1,000.00	33.3%
5700 · Website				
5710 · Components	581.17	608.00	-26.83	-4.4%
5730 · Hosting	1,750.40	824.46	925.94	112.3%
Total 5700 · Website	2,331.57	1,432.46	899.11	62.8%
6100 · Auto Mileage	0.00	131.59	-131.59	-100.0%
6115 · Bank Service Charge	35.00	0.00	35.00	100.0%
6120 · Credit Card Processing Fees	7,473.30	7,556.27	-82.97	-1.1%
6150 · Depreciation Expense	8,565.00	0.00	8,565.00	100.0%
6160 · Dues and Subscriptions	1,252.03	670.00	582.03	86.9%
6180 · Insurance				
6182 · Directors and Officers	1,327.00	1,947.00	-620.00	-31.8%
6183 · Workman's Comp	653.00	355.00	298.00	83.9%
6184 · Liability and Property	6,208.73	371.01	5,837.72	1,573.5%
6185 · Senior Insurance paid by ACA	6,580.97	0.00	6,580.97	100.0%
6186 · Junior Insurance paid by ACA	4,044.92	9,795.06	-5,750.14	-58.7%
Total 6180 · Insurance	18,814.62	12,468.07	6,346.55	50.9%

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6230 · Licenses and Permits	2,863.00	189.00	2,674.00	1,414.8%
6240 · Miscellaneous	0.02	0.00	0.02	100.0%
6250 · Postage and Delivery	4,690.66	1,766.50	2,924.16	165.5%
6260 · Printing and Reproduction	1,805.69	2,875.14	-1,069.45	-37.2%
6270 · Professional Fees				
6295 · Coaching	1,195.20	0.00	1,195.20	100.0%
6650 · Accounting	4,199.88	1,465.00	2,734.88	186.7%
6655 · Consulting	0.00	100.00	-100.00	-100.0%
6657 · Public Relations	725.00	0.00	725.00	100.0%
6659 · Graphic Design	270.00	0.00	270.00	100.0%
6270 · Professional Fees - Other	0.00	27.50	-27.50	-100.0%
Total 6270 · Professional Fees	6,390.08	1,592.50	4,797.58	301.3%
6290 · Rent				
6291 · Office	2,600.00	3,960.00	-1,360.00	-34.3%
6292 · Storage	2,000.00	2,000.00	0.00	0.0%
Total 6290 · Rent	4,600.00	5,960.00	-1,360.00	-22.8%
6340 · Telephone	663.32	1,283.04	-619.72	-48.3%
6350 · Meals and Entertainment	885.03	3,066.16	-2,181.13	-71.1%
6380 · Travel	0.00	2,459.14	-2,459.14	-100.0%
6450 · Contract Labor	0.00	2,084.00	-2,084.00	-100.0%
6550 · Office Supplies	475.44	801.96	-326.52	-40.7%
6560 · Payroll Expenses				
6561 · Salary	77,543.15	49,289.98	28,253.17	57.3%
6562 · Taxes	6,744.55	0.00	6,744.55	100.0%
6564 · Payroll Processing Fees	509.06	0.00	509.06	100.0%
6560 · Payroll Expenses - Other	36.25	11,898.82	-11,862.57	-99.7%
Total 6560 · Payroll Expenses	84,833.01	61,188.80	23,644.21	38.6%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	235,038.72	182,003.66	53,035.06	29.1%
Net Ordinary Income	58,842.99	83,895.54	-25,052.55	-29.9%
Other Income/Expense				
Other Income				
4999 · Interest Income	370.70	783.71	-413.01	-52.7%
Total Other Income	370.70	783.71	-413.01	-52.7%
Net Other Income	370.70	783.71	-413.01	-52.7%
Net Income	59,213.69	84,679.25	-25,465.56	-30.1%