

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

	Jan - Mar 11	Jan - Mar 10	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3999 · Credit Card Transactions	0.00	4,448.00	-4,448.00	-100.0%
<b>4000 · Dues</b>				
4001 · Individual	71,060.00	69,345.00	1,715.00	2.5%
4002 · Junior	2,046.00	2,115.00	-69.00	-3.3%
4003 · Family	555.00	1,475.00	-920.00	-62.4%
4004 · Combo Racer/Official	90.00	45.00	45.00	100.0%
4005 · Official / Mechanic	220.00	160.00	60.00	37.5%
4006 · Non-Racing	120.00	275.00	-155.00	-56.4%
4008 · Club	9,350.00	7,400.00	1,950.00	26.4%
4010 · Non-ACA Club Listing	1,000.00	940.00	60.00	6.4%
4012 · Transponder Usage Fees	59,068.00	0.00	59,068.00	100.0%
<b>Total 4000 · Dues</b>	<b>143,509.00</b>	<b>81,755.00</b>	<b>61,754.00</b>	<b>75.5%</b>
<b>4100 · Permits</b>				
4101 · Late Fees	25.00	0.00	25.00	100.0%
4100 · Permits - Other	150.00	125.00	25.00	20.0%
<b>Total 4100 · Permits</b>	<b>175.00</b>	<b>125.00</b>	<b>50.00</b>	<b>40.0%</b>
<b>4110 · One Day Memberships</b>	<b>138.00</b>	<b>348.00</b>	<b>-210.00</b>	<b>-60.3%</b>
<b>4120 · Surcharges</b>				
4121 · Operational	810.00	1,230.00	-420.00	-34.2%
4124 · Junior	106.00	0.00	106.00	100.0%
<b>Total 4120 · Surcharges</b>	<b>916.00</b>	<b>1,230.00</b>	<b>-314.00</b>	<b>-25.5%</b>
<b>4200 · Race Registration Fees</b>	<b>40,260.00</b>	<b>61,656.00</b>	<b>-21,396.00</b>	<b>-34.7%</b>
<b>4300 · Advertising</b>	<b>0.00</b>	<b>120.00</b>	<b>-120.00</b>	<b>-100.0%</b>
<b>4400 · Donations</b>	<b>3,003.00</b>	<b>3,733.00</b>	<b>-730.00</b>	<b>-19.6%</b>
<b>4600 · Race Kit Items</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>100.0%</b>
<b>4910 · Revenue Adjustments</b>				
5401 · Jr Operation Surcharges Waived	-106.00	-162.00	56.00	34.6%
<b>Total 4910 · Revenue Adjustments</b>	<b>-106.00</b>	<b>-162.00</b>	<b>56.00</b>	<b>34.6%</b>
<b>Total Income</b>	<b>187,925.00</b>	<b>153,253.00</b>	<b>34,672.00</b>	<b>22.6%</b>
<b>Gross Profit</b>	<b>187,925.00</b>	<b>153,253.00</b>	<b>34,672.00</b>	<b>22.6%</b>
<b>Expense</b>				
5020 · Timing and Results	0.00	1,488.00	-1,488.00	-100.0%
5030 · Venue Rental	4,407.00	3,985.75	421.25	10.6%
5040 · Race Rental Equipment	0.00	378.22	-378.22	-100.0%
<b>5100 · Race Kit</b>				
5102 · Equipment	301.49	325.00	-23.51	-7.2%
<b>Total 5100 · Race Kit</b>	<b>301.49</b>	<b>325.00</b>	<b>-23.51</b>	<b>-7.2%</b>
<b>5110 · Race Numbers</b>	<b>3,937.17</b>	<b>4,538.50</b>	<b>-601.33</b>	<b>-13.3%</b>
<b>5300 · Awards</b>				
5320 · Medals/Plaques	5,820.77	0.00	5,820.77	100.0%
5330 · Prize Money	660.00	916.00	-256.00	-28.0%
5340 · Party	468.31	0.00	468.31	100.0%
<b>Total 5300 · Awards</b>	<b>6,949.08</b>	<b>916.00</b>	<b>6,033.08</b>	<b>658.6%</b>
<b>5400 · Program Equipment</b>	<b>0.00</b>	<b>1,855.53</b>	<b>-1,855.53</b>	<b>-100.0%</b>
<b>5420 · Clothing</b>	<b>0.00</b>	<b>400.00</b>	<b>-400.00</b>	<b>-100.0%</b>
<b>5430 · Marketing Goods</b>				
5431 · Other Marketing	0.00	3,430.00	-3,430.00	-100.0%
<b>Total 5430 · Marketing Goods</b>	<b>0.00</b>	<b>3,430.00</b>	<b>-3,430.00</b>	<b>-100.0%</b>
<b>5700 · Website</b>				
5710 · Components	316.57	130.65	185.92	142.3%
5730 · Hosting	691.32	419.35	271.97	64.9%
<b>Total 5700 · Website</b>	<b>1,007.89</b>	<b>550.00</b>	<b>457.89</b>	<b>83.3%</b>
<b>6100 · Auto Mileage</b>	<b>0.00</b>	<b>27.72</b>	<b>-27.72</b>	<b>-100.0%</b>
<b>6120 · Credit Card Processing Fees</b>	<b>3,728.91</b>	<b>1,270.39</b>	<b>2,458.52</b>	<b>193.5%</b>
<b>6160 · Dues and Subscriptions</b>	<b>1,150.00</b>	<b>0.00</b>	<b>1,150.00</b>	<b>100.0%</b>
<b>6180 · Insurance</b>				
6182 · Directors and Officers	1,327.00	1,947.00	-620.00	-31.8%
6184 · Liability and Property	4,878.00	0.00	4,878.00	100.0%
6186 · Junior Insurance paid by ACA	169.07	-1,515.21	1,684.28	111.2%
<b>Total 6180 · Insurance</b>	<b>6,374.07</b>	<b>431.79</b>	<b>5,942.28</b>	<b>1,376.2%</b>

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Accrual Basis

**American Cycling Association**  
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	Jan - Mar 11	Jan - Mar 10	\$ Change	% Change
6230 · Licenses and Permits	146.00	600.00	-454.00	-75.7%
6250 · Postage and Delivery	3,101.11	1,005.93	2,095.18	208.3%
6260 · Printing and Reproduction	959.33	2,268.54	-1,309.21	-57.7%
6270 · Professional Fees				
6650 · Accounting	191.25	215.00	-23.75	-11.1%
<b>Total 6270 · Professional Fees</b>	<b>191.25</b>	<b>215.00</b>	<b>-23.75</b>	<b>-11.1%</b>
6290 · Rent				
6291 · Office	1,100.00	3,960.00	-2,860.00	-72.2%
6292 · Storage	750.00	750.00	0.00	0.0%
<b>Total 6290 · Rent</b>	<b>1,850.00</b>	<b>4,710.00</b>	<b>-2,860.00</b>	<b>-60.7%</b>
6340 · Telephone	171.59	608.62	-437.03	-71.8%
6350 · Meals and Entertainment	553.75	923.64	-369.89	-40.1%
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	622.62	-282.83	-45.4%
6560 · Payroll Expenses				
6561 · Salary	25,426.50	22,164.99	3,261.51	14.7%
6562 · Taxes	2,354.44	0.00	2,354.44	100.0%
6564 · Payroll Processing Fees	414.95	0.00	414.95	100.0%
6560 · Payroll Expenses - Other	0.00	2,159.59	-2,159.59	-100.0%
<b>Total 6560 · Payroll Expenses</b>	<b>28,195.89</b>	<b>24,324.58</b>	<b>3,871.31</b>	<b>15.9%</b>
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
<b>Total Expense</b>	<b>63,364.32</b>	<b>55,877.54</b>	<b>7,486.78</b>	<b>13.4%</b>
<b>Net Ordinary Income</b>	<b>124,560.68</b>	<b>97,375.46</b>	<b>27,185.22</b>	<b>27.9%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4999 · Interest Income	129.94	221.08	-91.14	-41.2%
<b>Total Other Income</b>	<b>129.94</b>	<b>221.08</b>	<b>-91.14</b>	<b>-41.2%</b>
<b>Net Other Income</b>	<b>129.94</b>	<b>221.08</b>	<b>-91.14</b>	<b>-41.2%</b>
<b>Net Income</b>	<b>124,690.62</b>	<b>97,596.54</b>	<b>27,094.08</b>	<b>27.8%</b>