

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

	Jan - Apr 11	Jan - Apr 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	6,315.00	-6,315.00	-100.0%
4000 · Dues				
4001 · Individual	84,560.00	83,685.00	875.00	1.1%
4002 · Junior	2,606.00	2,760.00	-154.00	-5.6%
4003 · Family	555.00	1,875.00	-1,320.00	-70.4%
4004 · Combo Racer/Official	90.00	45.00	45.00	100.0%
4005 · Official / Mechanic	260.00	200.00	60.00	30.0%
4006 · Non-Racing	145.00	300.00	-155.00	-51.7%
4008 · Club	9,600.00	7,900.00	1,700.00	21.5%
4010 · Non-ACA Club Listing	1,220.00	1,320.00	-100.00	-7.6%
4012 · Transponder Usage Fees	70,992.00	0.00	70,992.00	100.0%
Total 4000 · Dues	170,028.00	98,085.00	71,943.00	73.4%
4100 · Permits				
4101 · Late Fees	175.00	175.00	0.00	0.0%
4100 · Permits - Other	50.00	400.00	-350.00	-87.5%
Total 4100 · Permits	225.00	575.00	-350.00	-60.9%
4110 · One Day Memberships	1,134.00	2,538.00	-1,404.00	-55.3%
4120 · Surcharges				
4121 · Operational	5,868.00	7,089.60	-1,221.60	-17.2%
4124 · Junior	254.00	0.00	254.00	100.0%
Total 4120 · Surcharges	6,122.00	7,089.60	-967.60	-13.7%
4200 · Race Registration Fees	73,051.85	66,091.00	6,960.85	10.5%
4210 · Camp Income	600.00	0.00	600.00	100.0%
4300 · Advertising	600.00	295.00	305.00	103.4%
4400 · Donations	3,410.00	3,991.00	-581.00	-14.6%
4600 · Race Kit Items	110.00	0.00	110.00	100.0%
4900 · Other Income	58.81	0.00	58.81	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-254.00	-853.00	599.00	70.2%
Total 4910 · Revenue Adjustments	-254.00	-853.00	599.00	70.2%
Total Income	255,085.66	184,126.60	70,959.06	38.5%
Gross Profit	255,085.66	184,126.60	70,959.06	38.5%
Expense				
5000 · Race Staffing	0.00	4,844.80	-4,844.80	-100.0%
5020 · Timing and Results	0.00	3,888.00	-3,888.00	-100.0%
5030 · Venue Rental	5,747.45	3,985.75	1,761.70	44.2%
5040 · Race Rental Equipment	375.00	428.22	-53.22	-12.4%
5050 · Officials Fees	1,031.82	1,500.00	-468.18	-31.2%
5055 · Junior Race Entry Fee Waived	8,250.00	0.00	8,250.00	100.0%
5060 · Medical Services	400.00	365.00	35.00	9.6%

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5070 · ACA Race Permits	0.00	260.00	-260.00	-100.0%
5072 · ACA Paid Operational Surcharge	0.00	1,883.00	-1,883.00	-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	3,937.17	4,538.50	-601.33	-13.3%
5300 · Awards				
5320 · Medals/Plaques	5,820.77	0.00	5,820.77	100.0%
5330 · Prize Money	660.00	966.00	-306.00	-31.7%
5340 · Party	468.31	0.00	468.31	100.0%
Total 5300 · Awards	6,949.08	966.00	5,983.08	619.4%
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	0.00	1,044.13	100.0%
Total 5430 · Marketing Goods	1,044.13	3,430.00	-2,385.87	-69.6%
5700 · Website				
5710 · Components	438.32	194.20	244.12	125.7%
5730 · Hosting	910.93	429.35	481.58	112.2%
Total 5700 · Website	1,349.25	623.55	725.70	116.4%
6100 · Auto Mileage	0.00	27.72	-27.72	-100.0%
6115 · Bank Service Charge	15.00	0.00	15.00	100.0%
6120 · Credit Card Processing Fees	5,238.78	4,125.20	1,113.58	27.0%
6160 · Dues and Subscriptions	1,150.00	660.00	490.00	74.2%
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	3,218.71	0.00	3,218.71	100.0%
6186 · Junior Insurance paid by ACA	730.51	2,233.94	-1,503.43	-67.3%
Total 6180 · Insurance	10,506.80	4,551.95	5,954.85	130.8%
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	1,181.93	2,149.86	181.9%
6260 · Printing and Reproduction	959.33	2,268.54	-1,309.21	-57.7%
6270 · Professional Fees				
6650 · Accounting	874.65	215.00	659.65	306.8%
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	874.65	342.50	532.15	155.4%
6290 · Rent				
6291 · Office	1,100.00	3,960.00	-2,860.00	-72.2%

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Accrual Basis

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6292 · Storage	1,000.00	1,000.00	0.00	0.0%
Total 6290 · Rent	2,100.00	4,960.00	-2,860.00	-57.7%
6340 · Telephone	385.44	811.34	-425.90	-52.5%
6350 · Meals and Entertainment	553.75	1,189.44	-635.69	-53.4%
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	635.33	-295.54	-46.5%
6560 · Payroll Expenses				
6561 · Salary	43,659.83	27,873.32	15,786.51	56.6%
6562 · Taxes	4,418.18	0.00	4,418.18	100.0%
6564 · Payroll Processing Fees	414.95	0.00	414.95	100.0%
6560 · Payroll Expenses - Other	11.25	3,670.95	-3,659.70	-99.7%
Total 6560 · Payroll Expenses	48,504.21	31,544.27	16,959.94	53.8%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	103,887.95	83,770.03	20,117.92	24.0%
Net Ordinary Income	151,197.71	100,356.57	50,841.14	50.7%
Other Income/Expense				
Other Income				
4999 · Interest Income	173.31	330.88	-157.57	-47.6%
Total Other Income	173.31	330.88	-157.57	-47.6%
Net Other Income	173.31	330.88	-157.57	-47.6%
Net Income	151,371.02	100,687.45	50,683.57	50.3%