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11/21/11

Accrual Basis

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

	Jan - Oct 11	Jan - Oct 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	2,365.00	-2,365.00	-100.0%
4000 · Dues				
4001 · Individual	117,995.00	119,050.00	-1,055.00	-0.9%
4002 · Junior	5,786.00	4,725.00	1,061.00	22.5%
4003 · Family	755.00	1,875.00	-1,120.00	-59.7%
4004 · Combo Racer/Official	225.00	450.00	-225.00	-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	10,825.00	9,150.00	1,675.00	18.3%
4009 · 1st Bike Membership	0.00	400.00	-400.00	-100.0%
4010 · Non-ACA Club Listing	2,160.00	2,040.00	120.00	5.9%
4000 · Dues - Other	0.00	59.75	-59.75	-100.0%
Total 4000 · Dues	138,311.00	138,309.75	1.25	0.0%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	98,392.00	0.00	98,392.00	100.0%
4013 · Less Cost of Transponders	-61,094.00	0.00	-61,094.00	-100.0%
Total 4011 · Transponder Fees	37,298.00	0.00	37,298.00	100.0%
4100 · Permits				
4101 · Late Fees	500.00	875.00	-375.00	-42.9%
4100 · Permits - Other	2,150.00	2,575.00	-425.00	-16.5%
Total 4100 · Permits	2,650.00	3,450.00	-800.00	-23.2%
4110 · One Day Memberships	12,216.00	18,092.00	-5,876.00	-32.5%
4120 · Surcharges				
4121 · Operational	38,064.00	40,892.41	-2,828.41	-6.9%
4124 · Junior	3,281.00	0.00	3,281.00	100.0%
Total 4120 · Surcharges	41,345.00	40,892.41	452.59	1.1%
4200 · Race Registration Fees	115,838.27	100,064.00	15,774.27	15.8%
4210 · Camp Income	8,406.71	0.00	8,406.71	100.0%
4300 · Advertising	1,365.00	880.00	485.00	55.1%
4400 · Donations	5,037.50	5,310.55	-273.05	-5.1%
4410 · Sponsorship	5,743.00	0.00	5,743.00	100.0%
4600 · Race Kit Items	1,559.00	500.00	1,059.00	211.8%
4900 · Other Income	1,308.89	2,406.50	-1,097.61	-45.6%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-3,281.00	-3,966.00	685.00	17.3%
Total 4910 · Revenue Adjustments	-3,281.00	-3,966.00	685.00	17.3%

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5500 · Refunds	38.50	459.49	-420.99	-91.6%
Total Income	367,835.87	308,763.70	59,072.17	19.1%
Gross Profit	367,835.87	308,763.70	59,072.17	19.1%
Expense				
5000 · Race Staffing	19,051.16	21,546.90	-2,495.74	-11.6%
5010 · Police	5,108.61	5,159.30	-50.69	-1.0%
5020 · Timing and Results	12,027.20	9,218.00	2,809.20	30.5%
5030 · Venue Rental	17,533.45	8,071.75	9,461.70	117.2%
5035 · Event Meals	6,021.65	3,635.97	2,385.68	65.6%
5040 · Race Rental Equipment	2,802.96	2,052.75	750.21	36.6%
5050 · Officials Fees	6,777.16	5,976.00	801.16	13.4%
5055 · Junior Race Entry Fee Waived	12,185.00	0.00	12,185.00	100.0%
5057 · Senior Race Entry Fee Waived	6,565.00	0.00	6,565.00	100.0%
5060 · Medical Services	2,343.00	2,061.40	281.60	13.7%
5070 · ACA Race Permits	0.00	1,279.00	-1,279.00	-100.0%
5072 · ACA Paid Operational Surcharge	2,994.00	4,361.00	-1,367.00	-31.4%
5100 · Race Kit				
5102 · Equipment	2,160.66	1,100.00	1,060.66	96.4%
Total 5100 · Race Kit	2,160.66	1,100.00	1,060.66	96.4%
5110 · Race Numbers	8,489.70	9,816.11	-1,326.41	-13.5%
5300 · Awards				
5320 · Medals/Plaques	9,783.09	4,294.18	5,488.91	127.8%
5330 · Prize Money	695.00	1,036.00	-341.00	-32.9%
5340 · Party	965.39	0.00	965.39	100.0%
Total 5300 · Awards	11,443.48	5,330.18	6,113.30	114.7%
5400 · Program Equipment	4,487.60	4,335.67	151.93	3.5%
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	2,708.45	690.47	2,017.98	292.3%
Total 5430 · Marketing Goods	2,838.45	4,120.47	-1,282.02	-31.1%
5510 · Outbound Donations	4,000.00	3,000.00	1,000.00	33.3%
5700 · Website				
5710 · Components	581.17	734.20	-153.03	-20.8%
5730 · Hosting	2,373.21	1,133.91	1,239.30	109.3%
Total 5700 · Website	2,954.38	1,868.11	1,086.27	58.2%
6100 · Auto Mileage	0.00	131.59	-131.59	-100.0%
6115 · Bank Service Charge	83.90	0.00	83.90	100.0%
6120 · Credit Card Processing Fees	9,021.46	8,913.12	108.34	1.2%
6150 · Depreciation Expense	11,991.00	0.00	11,991.00	100.0%
6160 · Dues and Subscriptions	1,252.03	670.00	582.03	86.9%

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6180 · Insurance				
6181 · Club	0.00	25.00	-25.00	-100.0%
6182 · Directors and Officers	1,327.00	1,947.00	-620.00	-31.8%
6183 · Workman's Comp	703.00	355.00	348.00	98.0%
6184 · Liability and Property	6,913.89	371.01	6,542.88	1,763.5%
6185 · Senior Insurance paid by ACA	8,392.89	0.00	8,392.89	100.0%
6186 · Junior Insurance paid by ACA	5,936.59	13,789.43	-7,852.84	-57.0%
Total 6180 · Insurance	23,273.37	16,487.44	6,785.93	41.2%
6230 · Licenses and Permits	150.00	224.00	-74.00	-33.0%
6240 · Miscellaneous	0.03	0.00	0.03	100.0%
6250 · Postage and Delivery	5,803.76	2,069.04	3,734.72	180.5%
6260 · Printing and Reproduction	1,870.40	5,422.87	-3,552.47	-65.5%
6270 · Professional Fees				
6295 · Coaching	1,795.20	0.00	1,795.20	100.0%
6650 · Accounting	4,777.88	1,465.00	3,312.88	226.1%
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	7,568.08	1,592.50	5,975.58	375.2%
6290 · Rent				
6291 · Office	3,200.00	3,960.00	-760.00	-19.2%
6292 · Storage	2,500.00	2,500.00	0.00	0.0%
Total 6290 · Rent	5,700.00	6,460.00	-760.00	-11.8%
6340 · Telephone	1,585.96	1,448.66	137.30	9.5%
6350 · Meals and Entertainment	1,186.59	2,542.69	-1,356.10	-53.3%
6380 · Travel	0.00	2,459.14	-2,459.14	-100.0%
6450 · Contract Labor	0.00	3,834.00	-3,834.00	-100.0%
6550 · Office Supplies	475.44	801.96	-326.52	-40.7%
6560 · Payroll Expenses				
6561 · Salary	94,389.81	60,706.64	33,683.17	55.5%
6562 · Taxes	8,088.97	0.00	8,088.97	100.0%
6564 · Payroll Processing Fees	509.06	0.00	509.06	100.0%
6560 · Payroll Expenses - Other	48.75	15,173.53	-15,124.78	-99.7%
Total 6560 · Payroll Expenses	103,036.59	75,880.17	27,156.42	35.8%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	302,782.07	222,444.79	80,337.28	36.1%
Net Ordinary Income	65,053.80	86,318.91	-21,265.11	-24.6%

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Other Income/Expense				
Other Income				
4999 · Interest Income	421.09	942.56	-521.47	-55.3%
Total Other Income	421.09	942.56	-521.47	-55.3%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	0.00	1.38	-1.38	-100.0%
6200 · Interest Expense - Other	0.00	29.16	-29.16	-100.0%
Total 6200 · Interest Expense	0.00	30.54	-30.54	-100.0%
Total Other Expense	0.00	30.54	-30.54	-100.0%
Net Other Income	421.09	912.02	-490.93	-53.8%
Net Income	65,474.89	87,230.93	-21,756.04	-24.9%