

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

	Jan - Sep 11	Jan - Sep 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	6,474.00	-6,474.00	-100.0%
4000 · Dues				
4001 · Individual	114,980.00	112,975.00	2,005.00	1.8%
4002 · Junior	5,501.00	4,350.00	1,151.00	26.5%
4003 · Family	755.00	1,875.00	-1,120.00	-59.7%
4004 · Combo Racer/Official	225.00	405.00	-180.00	-44.4%
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	8,900.00	1,925.00	21.6%
4009 · 1st Bike Membership	0.00	400.00	-400.00	-100.0%
4010 · Non-ACA Club Listing	1,960.00	1,900.00	60.00	3.2%
4000 · Dues - Other	0.00	59.75	-59.75	-100.0%
Total 4000 · Dues	134,811.00	131,424.75	3,386.25	2.6%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	94,839.00	0.00	94,839.00	100.0%
4013 · Less Cost of Transponders	-51,634.00	0.00	-51,634.00	-100.0%
Total 4011 · Transponder Fees	43,205.00	0.00	43,205.00	100.0%
4100 · Permits				
4101 · Late Fees	425.00	675.00	-250.00	-37.0%
4100 · Permits - Other	2,100.00	2,300.00	-200.00	-8.7%
Total 4100 · Permits	2,525.00	2,975.00	-450.00	-15.1%
4110 · One Day Memberships	9,984.00	14,898.00	-4,914.00	-33.0%
4120 · Surcharges				
4121 · Operational	32,094.00	33,093.41	-999.41	-3.0%
4124 · Junior	2,692.00	0.00	2,692.00	100.0%
Total 4120 · Surcharges	34,786.00	33,093.41	1,692.59	5.1%
4200 · Race Registration Fees	115,838.27	95,591.00	20,247.27	21.2%
4210 · Camp Income	2,750.00	0.00	2,750.00	100.0%
4300 · Advertising	1,365.00	690.00	675.00	97.8%
4400 · Donations	4,977.50	5,245.55	-268.05	-5.1%
4410 · Sponsorship	5,363.00	0.00	5,363.00	100.0%
4600 · Race Kit Items	1,384.00	490.00	894.00	182.5%
4900 · Other Income	1,308.89	2,406.50	-1,097.61	-45.6%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-2,692.00	-3,068.00	376.00	12.3%
Total 4910 · Revenue Adjustments	-2,692.00	-3,068.00	376.00	12.3%
5500 · Refunds	38.50	306.39	-267.89	-87.4%
Total Income	355,644.16	290,526.60	65,117.56	22.4%
Gross Profit	355,644.16	290,526.60	65,117.56	22.4%

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Expense				
5000 · Race Staffing	18,593.06	20,681.90	-2,088.84	-10.1%
5010 · Police	4,780.00	5,159.30	-379.30	-7.4%
5020 · Timing and Results	10,566.60	7,688.00	2,878.60	37.4%
5030 · Venue Rental	14,237.45	4,155.75	10,081.70	242.6%
5035 · Event Meals	0.00	966.72	-966.72	-100.0%
5040 · Race Rental Equipment	2,044.96	2,052.75	-7.79	-0.4%
5050 · Officials Fees	6,256.85	5,746.00	510.85	8.9%
5055 · Junior Race Entry Fee Waived	12,085.00	0.00	12,085.00	100.0%
5057 · Senior Race Entry Fee Waived	6,565.00	0.00	6,565.00	100.0%
5060 · Medical Services	1,868.00	1,611.40	256.60	15.9%
5070 · ACA Race Permits	0.00	1,229.00	-1,229.00	-100.0%
5072 · ACA Paid Operational Surcharge	2,994.00	4,361.00	-1,367.00	-31.4%
5100 · Race Kit				
5102 · Equipment	1,991.03	1,100.00	891.03	81.0%
Total 5100 · Race Kit	1,991.03	1,100.00	891.03	81.0%
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	122.60	4,195.67	-4,073.07	-97.1%
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	641.05	-59.88	-9.3%
5730 · Hosting	1,960.42	981.76	978.66	99.7%
Total 5700 · Website	2,541.59	1,622.81	918.78	56.6%
6100 · Auto Mileage	0.00	131.59	-131.59	-100.0%
6115 · Bank Service Charge	40.00	0.00	40.00	100.0%
6120 · Credit Card Processing Fees	7,977.48	8,189.51	-212.03	-2.6%
6150 · Depreciation Expense	10,278.00	0.00	10,278.00	100.0%
6160 · Dues and Subscriptions	1,252.03	670.00	582.03	86.9%

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Accrual Basis

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	Jan - Sep 11	Jan - Sep 10	\$ Change	% Change
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	653.00	355.00	298.00	83.9%
6184 · Liability and Property	6,561.31	371.01	6,190.30	1,668.5%
6185 · Senior Insurance paid by ACA	8,392.89	0.00	8,392.89	100.0%
6186 · Junior Insurance paid by ACA	4,909.41	12,120.87	-7,211.46	-59.5%
Total 6180 · Insurance	21,843.61	14,818.88	7,024.73	47.4%
6230 · Licenses and Permits	50.00	189.00	-139.00	-73.5%
6240 · Miscellaneous	0.03	0.00	0.03	100.0%
6250 · Postage and Delivery	5,323.63	1,937.04	3,386.59	174.8%
6260 · Printing and Reproduction	1,870.40	5,402.87	-3,532.47	-65.4%
6270 · Professional Fees				
6295 · Coaching	1,195.20	0.00	1,195.20	100.0%
6650 · Accounting	4,488.88	1,465.00	3,023.88	206.4%
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	6,679.08	1,592.50	5,086.58	319.4%
6290 · Rent				
6291 · Office	2,900.00	3,960.00	-1,060.00	-26.8%
6292 · Storage	2,250.00	2,250.00	0.00	0.0%
Total 6290 · Rent	5,150.00	6,210.00	-1,060.00	-17.1%
6340 · Telephone	1,421.91	1,299.99	121.92	9.4%
6350 · Meals and Entertainment	1,042.13	2,257.74	-1,215.61	-53.8%
6380 · Travel	0.00	2,459.14	-2,459.14	-100.0%
6450 · Contract Labor	0.00	3,084.00	-3,084.00	-100.0%
6550 · Office Supplies	475.44	801.96	-326.52	-40.7%
6560 · Payroll Expenses				
6561 · Salary	85,406.48	54,998.31	30,408.17	55.3%
6562 · Taxes	7,353.55	0.00	7,353.55	100.0%
6564 · Payroll Processing Fees	509.06	0.00	509.06	100.0%
6560 · Payroll Expenses - Other	42.50	13,753.96	-13,711.46	-99.7%
Total 6560 · Payroll Expenses	93,311.59	68,752.27	24,559.32	35.7%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	268,133.10	201,208.55	66,924.55	33.3%
Net Ordinary Income	87,511.06	89,318.05	-1,806.99	-2.0%

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Other Income/Expense				
Other Income				
4999 - Interest Income	397.15	869.50	-472.35	-54.3%
Total Other Income	<u>397.15</u>	<u>869.50</u>	<u>-472.35</u>	<u>-54.3%</u>
Net Other Income	<u>397.15</u>	<u>869.50</u>	<u>-472.35</u>	<u>-54.3%</u>
Net Income	<u><u>87,908.21</u></u>	<u><u>90,187.55</u></u>	<u><u>-2,279.34</u></u>	<u><u>-2.5%</u></u>