

North American Flyball Association
Profit & Loss Prev Year Comparison
October 2008 through September 2009

	<u>Oct '08 - Sep 09</u>	<u>Oct '07 - Sep 08</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
10 - Income				
10.1 - Tournament Fees	133,696.40	147,140.00	-13,443.60	-9.14%
10.2 - Team Registration Fees	810.00	1,075.00	-265.00	-24.65%
10.3 - Height Card Application	195.00	115.20	79.80	69.27%
10.4 - CRN Purchase	21,582.66	21,140.27	442.39	2.09%
10.5 - Fines	350.00	175.00	175.00	100.0%
10.7 - Replacement Plaques	549.00	1,482.62	-933.62	-62.97%
10.8 - Patches	717.00	730.00	-13.00	-1.78%
10.81 - Brochures	215.00	435.00	-220.00	-50.58%
10.82 - Pins	35.00	0.00	35.00	100.0%
10.95 - Cynosports				
10.951 - Entry Fees	7,928.25	9,400.00	-1,471.75	-15.66%
Total 10.95 - Cynosports	<u>7,928.25</u>	<u>9,400.00</u>	<u>-1,471.75</u>	<u>-15.66%</u>
10.96 - CanAm 2009				
10.961 - Shirt/Hat Sales	1,190.00	0.00	1,190.00	100.0%
10.962 - Entry Fees	31,300.00	0.00	31,300.00	100.0%
10.963 - Vendors	1,375.00	0.00	1,375.00	100.0%
10.964 - RV Camping Income	60.00	0.00	60.00	100.0%
10.965 - Electrical Drops	45.00	0.00	45.00	100.0%
Total 10.96 - CanAm 2009	<u>33,970.00</u>	<u>0.00</u>	<u>33,970.00</u>	<u>100.0%</u>
10.98 - Conversion Differential	-5,340.50	-697.22	-4,643.28	665.97%
10.99 - Interest	288.11	3,815.09	-3,526.98	-92.45%
10 - Income - Other	0.00	200.00	-200.00	-100.0%
Total 10 - Income	<u>194,995.92</u>	<u>185,010.96</u>	<u>9,984.96</u>	<u>5.4%</u>
Total Income	194,995.92	185,010.96	9,984.96	5.4%
Expense				

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290.0 - Advertising				
292 - Brochures	0.00	1,069.91	-1,069.91	-100.0%
290.0 - Advertising - Other	0.00	700.00	-700.00	-100.0%
Total 290.0 - Advertising	<u>0.00</u>	<u>1,769.91</u>	<u>-1,769.91</u>	<u>-100.0%</u>
300.0 - Awards				
302.0 - Pins	8,854.63	2,633.00	6,221.63	236.29%
305.0 - Plaques	17,542.82	23,048.77	-5,505.95	-23.89%
300.0 - Awards - Other	713.86	0.00	713.86	100.0%
Total 300.0 - Awards	<u>27,111.31</u>	<u>25,681.77</u>	<u>1,429.54</u>	<u>5.57%</u>
320 - Bad Debt				
320.1 - Returned Check Fee - Bad Debt	1.50	0.00	1.50	100.0%
320 - Bad Debt - Other	688.52	0.00	688.52	100.0%
Total 320 - Bad Debt	<u>690.02</u>	<u>0.00</u>	<u>690.02</u>	<u>100.0%</u>
330.0 - Banking Charges				
330.1 - Bank Fees	427.45	227.03	200.42	88.28%
330.2 - Credit Card Authorization	1,255.94	1,723.46	-467.52	-27.13%
330.3 - Credit Card Fees	1,001.13	391.87	609.26	155.48%
330.0 - Banking Charges - Other	52.58	0.00	52.58	100.0%
Total 330.0 - Banking Charges	<u>2,737.10</u>	<u>2,342.36</u>	<u>394.74</u>	<u>16.85%</u>
340.0 - Board Meeting				
340.01 - Travel	10,544.90	16,274.04	-5,729.14	-35.2%
340.02 - Hotel Costs	5,459.72	6,028.22	-568.50	-9.43%
340.03 - Meals	2,148.92	1,737.65	411.27	23.67%
340.04 - Conference Calls	194.00	99.00	95.00	95.96%
Total 340.0 - Board Meeting	<u>18,347.54</u>	<u>24,138.91</u>	<u>-5,791.37</u>	<u>-23.99%</u>
380.0 - Executive Directors Expenses				
395.0 - Honoraria				

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395.1 · EJS	4,816.00	6,333.00	-1,517.00	-23.95%
395.3 · Scoring & Awards	2,750.00	3,417.00	-667.00	-19.52%
395.4 · Tournament Sanc.	5,500.00	6,250.00	-750.00	-12.0%
395.6 · Web site	1,399.15	0.00	1,399.15	100.0%
Total 395.0 · Honoraria	14,465.15	16,000.00	-1,534.85	-9.59%
396.0 · Cynosports				
396.03 · Travel/Hotel/Meals	72.00	0.00	72.00	100.0%
396.0 · Cynosports - Other	1,800.00	0.00	1,800.00	100.0%
Total 396.0 · Cynosports	1,872.00	0.00	1,872.00	100.0%
397.0 · Cynosports 2007				
397.01 · Tournament Supplies	0.00	999.28	-999.28	-100.0%
397.02 · Equipment Cost	0.00	3,237.29	-3,237.29	-100.0%
397.03 · Travel/Hotel/Meals	1,801.50	6,557.96	-4,756.46	-72.53%
397.04 · Awards				
397.041 · Shirts	0.00	2,373.80	-2,373.80	-100.0%
397.042 · Ribbons	0.00	941.36	-941.36	-100.0%
397.043 · Plaques	0.00	909.30	-909.30	-100.0%
Total 397.04 · Awards	0.00	4,224.46	-4,224.46	-100.0%
397.045 · Site Costs	0.00	910.00	-910.00	-100.0%
397.05 · Marketing				
397.052 · Meet & Greet	0.00	3,013.81	-3,013.81	-100.0%
Total 397.05 · Marketing	0.00	3,013.81	-3,013.81	-100.0%
Total 397.0 · Cynosports 2007	1,801.50	18,942.80	-17,141.30	-90.49%
398.0 · Cynosports 2008				
398.05 · Marketing	1,107.29	0.00	1,107.29	100.0%
398.06 · Awards	1,330.19	0.00	1,330.19	100.0%
398.07 · Equipment Rental	2,345.65	0.00	2,345.65	100.0%

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398.3 · Travel	2,363.27	1,937.94	425.33	21.95%
Total 398.0 · Cynosports 2008	7,146.40	1,937.94	5,208.46	268.76%
399.0 · CanAm 2009				
399.01 · Travel/Meals	2,697.41	0.00	2,697.41	100.0%
399.03 · Workers Expense	2,057.20	0.00	2,057.20	100.0%
399.04 · Tournament Supplies	3,675.59	0.00	3,675.59	100.0%
399.05 · Prizes/Awards	11,396.78	0.00	11,396.78	100.0%
399.06 · Marketing				
399.061 · Advertising	540.00	0.00	540.00	100.0%
399.06 · Marketing - Other	2,301.00	0.00	2,301.00	100.0%
Total 399.06 · Marketing	2,841.00	0.00	2,841.00	100.0%
399.07 · Site Cost	5,725.00	0.00	5,725.00	100.0%
399.08 · Shirts/Hats Purchase	3,572.00	0.00	3,572.00	100.0%
Total 399.0 · CanAm 2009	31,964.98	0.00	31,964.98	100.0%
Total 380.0 · Executive Directors Expenses	57,250.03	36,880.74	20,369.29	55.23%
400.0 · EJS Shipping (Tournament)	31,753.43	41,017.61	-9,264.18	-22.59%
400.1 · EJS Rental	2,400.00	5,200.00	-2,800.00	-53.85%
440.0 · Equipment Repairs				
440.1 · EJS Repairs & Maint	9,782.17	2,981.12	6,801.05	228.14%
Total 440.0 · Equipment Repairs	9,782.17	2,981.12	6,801.05	228.14%
460.0 · Insurance				
461.0 · Directors	910.00	1,115.00	-205.00	-18.39%
460.0 · Insurance - Other	227.09	0.00	227.09	100.0%
Total 460.0 · Insurance	1,137.09	1,115.00	22.09	1.98%
480.0 · Licenses	40.00	20.00	20.00	100.0%
490.0 · Office Supplies	3,158.64	2,285.41	873.23	38.21%

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495.0 - Opening Balance	15.99	0.00	15.99	100.0%
500.0 - Postage and Delivery				
501.0 - Package	2,281.71	4,024.49	-1,742.78	-43.3%
502.0 - Postage	3,162.37	3,348.66	-186.29	-5.56%
500.0 - Postage and Delivery - Other	97.33	156.40	-59.07	-37.77%
Total 500.0 - Postage and Delivery	<u>5,541.41</u>	<u>7,529.55</u>	<u>-1,988.14</u>	<u>-26.4%</u>
520.0 - Professional Fees				
521.0 - Accountant	990.00	840.00	150.00	17.86%
522.0 - Legal	1,879.11	2,152.43	-273.32	-12.7%
523.0 - Michigan Registry Agents	169.00	159.00	10.00	6.29%
Total 520.0 - Professional Fees	<u>3,038.11</u>	<u>3,151.43</u>	<u>-113.32</u>	<u>-3.6%</u>
550.0 - Rental				
551.0 - EJS Storage	870.00	2,757.84	-1,887.84	-68.45%
552.0 - NAFA Mailbox	1,081.86	515.52	566.34	109.86%
Total 550.0 - Rental	<u>1,951.86</u>	<u>3,273.36</u>	<u>-1,321.50</u>	<u>-40.37%</u>
590.0 - Website and Software Costs				
591.0 - Web Hosting	2,176.05	1,489.50	686.55	46.09%
592.0 - Development	1,805.75	0.00	1,805.75	100.0%
593.0 - Maintenance	0.00	558.93	-558.93	-100.0%
594.0 - Chat	927.45	815.40	112.05	13.74%
595.5 - Hardware Maintenance & Repair				
595.51 - Batteries	628.01	0.00	628.01	100.0%
595.5 - Hardware Maintenance & Repair - Other	0.00	199.00	-199.00	-100.0%
Total 595.5 - Hardware Maintenance & Repair	<u>628.01</u>	<u>199.00</u>	<u>429.01</u>	<u>215.58%</u>
595.6 - Software	813.47	0.00	813.47	100.0%
Total 590.0 - Website and Software Costs	<u>6,350.73</u>	<u>3,062.83</u>	<u>3,287.90</u>	<u>107.35%</u>
66900 - Reconciliation Discrepancies	-0.36	0.00	-0.36	-100.0%

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700 - Depreciation expense	0.00	39,851.00	-39,851.00	-100.0%
Total Expense	<u>171,305.07</u>	<u>200,301.00</u>	<u>-28,995.93</u>	<u>-14.48%</u>
Net Ordinary Income	<u>23,690.85</u>	<u>-15,290.04</u>	<u>38,980.89</u>	<u>-254.94%</u>
Net Income	<u><u>23,690.85</u></u>	<u><u>-15,290.04</u></u>	<u><u>38,980.89</u></u>	<u><u>-254.94%</u></u>