

Form **990**

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2005**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

<b>A</b> For the <b>2005</b> calendar year, or tax year beginning		and ending	
<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>LEAGUE OF AMERICAN BICYCLISTS</b>		<b>D</b> Employer identification number <b>36-6206225</b>
	Please use IRS label or print or type. See Specific Instructions. Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1612 K STREET, NW</b> <b>800</b>		<b>E</b> Telephone number <b>202-822-1333</b>
	City or town, state or country, and ZIP + 4 <b>WASHINGTON, DC 20006</b>		<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
	• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		<b>H</b> and <b>I</b> are not applicable to section 527 organizations. <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> If "Yes," enter number of affiliates ▶ <b>N/A</b> <b>H(c)</b> Are all affiliates included? <b>N/A</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list.) <b>H(d)</b> Is this a separate return filed by an organization covered by a group ruling? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>I</b> Group Exemption Number ▶ <b>N/A</b>
<b>G</b> Website: ▶ <b>WWW.BIKELEAGUE.ORG</b>			
<b>J</b> Organization type (check only one) ▶ <input checked="" type="checkbox"/> 501(c) ( <b>3</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>K</b> Check here <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.			
<b>L</b> Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶		<b>1,592,697.</b>	
<b>M</b> Check <input type="checkbox"/> if the organization is <b>not</b> required to attach Sch. B (Form 990, 990-EZ, or 990-PF).			

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received:					
	<b>a</b> Direct public support	<b>1a</b>	943,363.			
	<b>b</b> Indirect public support	<b>1b</b>				
	<b>c</b> Government contributions (grants)	<b>1c</b>	202,749.			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <u>1,146,112.</u> noncash \$ _____ )	<b>1d</b>		1,146,112.		
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		411,503.		
	<b>3</b> Membership dues and assessments	<b>3</b>				
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>		89.		
	<b>5</b> Dividends and interest from securities	<b>5</b>				
	<b>6 a</b> Gross rents	<b>6a</b>				
	<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>				
<b>7</b> Other investment income (describe ▶ _____ )	<b>7</b>					
<b>Revenue</b>	<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		<b>8a</b>		<b>8a</b>		
		<b>8b</b>		<b>8b</b>		
		<b>8c</b>		<b>8c</b>		
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>					
<b>Revenue</b>	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>			
		<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>			
		<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>Revenue</b>	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	26,723.			
		<b>10b</b>	20,427.			
		<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>	STMT 1	6,296.	
<b>Expenses</b>	<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>		8,270.		
	<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		1,572,270.		
	<b>13</b> Program services (from line 44, column (B))	<b>13</b>		1,330,472.		
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>		123,452.		
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>		117,180.		
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>	SEE STATEMENT 2	4,750.		
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>		1,575,854.		
	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>		<3,584.>		
	<b>Net Assets</b>	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		74,231.	
		<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>		0.	
		<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		70,647.	

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>7,668.</u> noncash \$ <u>0.</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	22 7,668.	7,668.	STATEMENT 5	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc. **	25 132,228.	110,891.	16,763.	4,574.
26 Other salaries and wages	26 443,902.	352,065.	67,763.	24,074.
27 Pension plan contributions	27 4,926.	3,911.	112.	903.
28 Other employee benefits	28 39,424.	36,756.	835.	1,833.
29 Payroll taxes	29 42,571.	34,047.	6,361.	2,163.
30 Professional fundraising fees	30			
31 Accounting fees	31 18,358.	0.	18,358.	0.
32 Legal fees	32 4,990.	4,675.	315.	
33 Supplies	33 53,965.	26,047.	6,466.	21,452.
34 Telephone	34 11,066.	0.	11,066.	0.
35 Postage and shipping	35 113,881.	98,180.	2,313.	13,388.
36 Occupancy	36 72,348.	0.	72,348.	0.
37 Equipment rental and maintenance	37 6,216.	0.	6,216.	0.
38 Printing and publications	38 144,438.	108,288.	8,277.	27,873.
39 Travel	39 57,764.	44,265.	8,890.	4,609.
40 Conferences, conventions, and meetings	40			
41 Interest	41 17,112.	0.	17,112.	0.
42 Depreciation, depletion, etc. (attach schedule)	42 11,996.	0.	11,996.	0.
43 Other expenses not covered above (itemize):				
a	43a			
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g SEE STATEMENT 3	43g 388,251.	503,679.	<131,739.>	16,311.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 1,571,104.	1,330,472.	123,452.	117,180.

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A; (iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

\*\* SEE STATEMENT 4

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 6	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
<b>a</b> <u>ADVOCACY - WORK FOR IMPROVED CYCLING CONDITIONS BY INFLUENCING TRANSPORTATION POLICY AND LEGISLATION AS WELL AS ASSISTING STATE AND LOCAL ADVOCACY ORGANIZATIONS.</u>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	366,188.
<b>b</b> <u>EDUCATION - EDUCATE CYCLISTS AND MOTORISTS ON SAFE AND EFFECTIVE CYCLING AND DESIGNATE BICYCLE FRIENDLY COMMUNITIES.</u>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	275,336.
<b>c</b> <u>MEMBERSHIP SERVICES - ACT AS A RESOURCE CENTER FOR MEMBERS AND PROVIDE SERVICES TO RECREATIONAL BIKE CLUBS.</u>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	357,731.
<b>d</b> <u>PROMOTION- TO PUBLISH "AMERICAN BICYCLIST" MAGAZINE SPONSOR NATIONAL BIKE MONT AND BIKE TO WORK DAY, AND TO COMMUNICATE TO CYCLISTS THROUGHOUT THE COUNTRY.</u>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	331,217.
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>f</b> <u>Total of Program Service Expenses</u> (should equal line 44, column (B), Program services) ►	1,330,472.

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**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	45	Cash - non-interest-bearing .....	54,486.	45	24,623.
	46	Savings and temporary cash investments .....	2,991.	46	3,050.
	47 a	Accounts receivable .....	28,286.		
	b	Less: allowance for doubtful accounts .....			
			40,578.	47c	28,286.
	48 a	Pledges receivable .....			
	b	Less: allowance for doubtful accounts .....			
				48c	
	49	Grants receivable .....	275,900.	49	131,758.
	50	Receivables from officers, directors, trustees, and key employees .....		50	
	51 a	Other notes and loans receivable .....			
	b	Less: allowance for doubtful accounts .....			
				51c	
	52	Inventories for sale or use .....	22,809.	52	
53	Prepaid expenses and deferred charges .....	1,498.	53	20,408.	
54	Investments - securities .....				
55 a	Investments - land, buildings, and equipment: basis .....				
b	Less: accumulated depreciation .....				
			55c		
56	Investments - other .....		56		
57 a	Land, buildings, and equipment: basis .....	99,924.			
b	Less: accumulated depreciation .....	58,587.			
		35,153.	57c	41,337.	
58	Other assets (describe ► <b>DEPOSITS</b> ) .....	24,973.	58	20,270.	
59	<b>Total assets</b> (must equal line 74). Add lines 45 through 58 .....	458,388.	59	269,732.	
<b>Liabilities</b>	60	Accounts payable and accrued expenses .....	204,880.	60	59,628.
	61	Grants payable .....		61	
	62	Deferred revenue .....	42,214.	62	10,830.
	63	Loans from officers, directors, trustees, and key employees .....		63	
	64 a	Tax-exempt bond liabilities .....		64a	
	b	Mortgages and other notes payable .....	STMT 7 126,715.	64b	104,696.
	65	Other liabilities (describe ► <b>SEE STATEMENT 8</b> ) .....	10,348.	65	23,931.
66	<b>Total liabilities.</b> Add lines 60 through 65 .....	384,157.	66	199,085.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted .....	<150,769.>	67	<85,497.>
	68	Temporarily restricted .....	225,000.	68	156,144.
	69	Permanently restricted .....		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds .....		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72	Retained earnings, endowment, accumulated income, or other funds .....		72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) .....	74,231.	73	70,647.	
74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 .....	458,388.	74	269,732.	

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	1,608,362.
<b>b</b>	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	15,665.
3	Recoveries of prior year grants	b3	
4	Other (specify): <u>COST OF GOODS SOLD</u>	b4	20,427.
	Add lines b1 through b4	<b>b</b>	36,092.
<b>c</b>	Subtract line b from line a	<b>c</b>	1,572,270.
<b>d</b>	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	<b>d</b>	0.
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines c and d	<b>e</b>	1,572,270.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	1,611,946.
<b>b</b>	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	15,665.
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify): <u>COST OF GOODS SOLD</u>	b4	20,427.
	Add lines b1 through b4	<b>b</b>	36,092.
<b>c</b>	Subtract line b from line a	<b>c</b>	1,575,854.
<b>d</b>	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	<b>d</b>	0.
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines c and d	<b>e</b>	1,575,854.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ANDY CLARKE 1612 K STREET, NW, SUITE 401 WASHINGTON, DC 20006	EXECUTIVE DIRECTOR	40.00 112,577.	10,051.	0.
SEE ATTACHED STATEMENT FOR LIST OF NON-COMPENSATED OFFICERS AND DIRECTOR		0.00 0.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

- 75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 12
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?
Note. Related organizations include section 509(a)(3) supporting organizations.
If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.
d Does the organization have a written conflict of interest policy?

Table with 3 columns: Question, Yes, No. Rows 75a, 75b, 75c, 75d with 'X' marks in Yes/No columns.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1: FRED MEREDITH, 12702 LOWDEN LANE, MANCHACA, TEXAS 78652, 0, 9,600, 0, 0.

Part VI Other Information (See the instructions.)

- 76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
b If "Yes," enter the name of the organization SEE STATEMENT 9 and check whether it is exempt or nonexempt
81 a Enter direct or indirect political expenditures. (See line 81 instructions.)
b Did the organization file Form 1120-POL for this year?

Table with 3 columns: Question, Yes, No. Rows 76, 77, 78a, 78b, 79, 80a, 81a, 81b with 'X' marks in Yes/No columns.

Part VI Other Information (continued)

82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II.
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues, assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders
87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
89b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
89c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter: Amount of tax on line 89c, above, reimbursed by the organization
90 a List the states with which a copy of this return is filed DC, PA, MD
90b Number of employees employed in the pay period that includes March 12, 2005
91 a The books are in care of THE LEAGUE Telephone no. 202-822-1333
Located at 1612 K STREET, NW, WASHINGTON, DC ZIP + 4 20006
91b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
91c At any time during the calendar year, did the organization maintain an office outside of the United States?
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year

Table with 2 columns: Yes, No. Row 91b: Yes, No. Row 91c: Yes, No.

**Part VII Analysis of Income-Producing Activities** (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					379,131.
a RALLY AND EVENTS					
b PUBLICATIONS	541800	32,372.			
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	89.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					6,296.
103 Other revenue:					
a SUBLEASE			16	8,270.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		32,372.		8,359.	385,427.
105 Total (add line 104, columns (B), (D), and (E))					426,158.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	DUES TO SUPPORT THE ORGANIZATION'S EXEMPT PURPOSE, FUNCTIONS AND THE PUBLICATION OF EDUCATIONAL MATERIALS.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *Andrew Clarke* Date: *Aug 9 2006* Type or print name and title: *ANDREW CLARKE, EXEC. DIR*

Paid Preparer's Use Only: Preparer's signature: *Raffa* Date: *8/2/06* Check if self-employed:  Preparer's SSN or PTIN: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: *RAFFA, PC*  
*1899 L STREET NW, SUITE 600*  
*WASHINGTON, DC 20036*

EIN: \_\_\_\_\_ Phone no.: *202-822-5000*



**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**2005**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization **LEAGUE OF AMERICAN BICYCLISTS** Employer identification number **36 6206225**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
K. MARTHEA WILSON 1612 K STREET, NW, SUITE 800, WASHINGTON, DC 20004	DEPUTY DIR. 40.00	73,000.	11,027.	
ANTHONY YODER 1612 K STREET, NW, SUITE 800, WASHINGTON, DC 20004	SENIOR PROGRAM MGR 40.00	51,487.	4,349.	
Total number of other employees paid over \$50,000 ▶	0			

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
L & E MERIDIAN 7400 FULLERTON RD., SUITE 110, SPRINGFIELD, VA 22153	PROFESSIONAL PRINTING & DESIGN	153,254.
COPLAND O'NEIL 902 NE FIRST STREET, POMPANO BEACH, FL 33060	DIRECT MAIL DESIGN, PRINT, AND	71,718.
METZGERS 207 ARCO DRIVE, TOLEDO, OH 43607	DIRECT MAIL PRINTING	55,911.
CADMUS 1801 BAYBERRY COURT, SUITE 200, RICHMOND, VA 23222	MAGAZINE PRINTING	50,745.
Total number of other contractors receiving over \$50,000 for other services ▶	0	

**Part III Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ <u>775.</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities. VI-A, LINE 38B	X	
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property? .....		X
<b>b</b> Lending of money or other extension of credit? .....		X
<b>c</b> Furnishing of goods, services, or facilities? .....		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	X	
<b>e</b> Transfer of any part of its income or assets? .....		X
<b>3 a</b> Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) .....		X
<b>b</b> Do you have a section 403(b) annuity plan for your employees? .....	X	
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)? .....		X
<b>4 a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? .....		X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services? .....		X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ►  Type 1  Type 2  Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

**Part IV A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	726,492.	893,727.	673,126.	422,950.	2,716,295.
16 Membership fees received	533,492.	742,095.	756,224.	611,944.	2,643,755.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	209,893.	136,866.	164,937.	223,300.	734,996.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	21,223.	10,610.	14,179.	3,043.	49,055.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,491,100.	1,783,298.	1,608,466.	1,261,237.	6,144,101.
24 Line 23 minus line 17	1,281,207.	1,646,432.	1,443,529.	1,037,937.	5,409,105.
25 Enter 1% of line 23	14,911.	17,833.	16,085.	12,612.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 108,182.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,393,912.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 5,409,105.
d Add: Amounts from column (e) for lines: 18 49,055. 19 22 1,393,912. 26b					26d 1,442,967.
e Public support (line 26c minus line 26d total)					26e 3,966,138.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 73.3234%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					
	NONE				

**Part V Private School Questionnaire** (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
	.....		
	.....		
	.....		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? .....	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? .....	32d	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
	.....		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? .....	33a	
b	Admissions policies? .....	33b	
c	Employment of faculty or administrative staff? .....	33c	
d	Scholarships or other financial assistance? .....	33d	
e	Educational policies? .....	33e	
f	Use of facilities? .....	33f	
g	Athletic programs? .....	33g	
h	Other extracurricular activities? .....	33h	
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
	.....		
	.....		
34 a	Does the organization receive any financial aid or assistance from a governmental agency? .....	34a	
b	Has the organization's right to such aid ever been revoked or suspended? .....	34b	
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check  a  if the organization belongs to an affiliated group. Check  b  if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	0.
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	775.
38	Total lobbying expenditures (add lines 36 and 37)	38	775.
39	Other exempt purpose expenditures	39	1,560,836.
40	Total exempt purpose expenditures (add lines 38 and 39)	40	1,561,611.
41	Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -                      The lobbying nontaxable amount is - Not over \$500,000 ..... 20% of the amount on line 40 ..... Over \$500,000 but not over \$1,000,000 ..... \$100,000 plus 15% of the excess over \$500,000 ..... Over \$1,000,000 but not over \$1,500,000 ..... \$175,000 plus 10% of the excess over \$1,000,000 ..... Over \$1,500,000 but not over \$17,000,000 ..... \$225,000 plus 5% of the excess over \$1,500,000 ..... Over \$17,000,000 ..... \$1,000,000 .....		41	228,081.
42	Grassroots nontaxable amount (enter 25% of line 41)	42	57,020.
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0.
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period					
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total	
45	Lobbying nontaxable amount	228,081.	241,197.	243,049.	232,517.	944,844.
46	Lobbying ceiling amount (150% of line 45(e))					1,417,266.
47	Total lobbying expenditures	775.	536.	10,831.	4,758.	16,900.
48	Grassroots nontaxable amount	57,020.	60,299.	60,762.	58,129.	236,210.
49	Grassroots ceiling amount (150% of line 48(e))					354,315.
50	Grassroots lobbying expenditures		0.	0.	0.	0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	N/A		
	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



**Schedule B**  
(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2005**

Name of organization

Employer identification number

LEAGUE OF AMERICAN BICYCLISTS

36-6206225

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule-see instructions.)

**General Rule-**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ..... ► \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2005)

Name of organization

Employer identification number

**LEAGUE OF AMERICAN BICYCLISTS**

**36-6206225**

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 275,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 37,976.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 57,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 33,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)



FORM 990

INCOME AND COST OF GOODS SOLD  
INCLUDED ON PART I, LINE 10

STATEMENT 1

INCOME

1. GROSS RECEIPTS . . . . .	26,723	
2. RETURNS AND ALLOWANCES . . . . .		
3. LINE 1 LESS LINE 2 . . . . .		26,723
4. COST OF GOODS SOLD (LINE 13) . . . . .	20,427	
5. GROSS PROFIT (LINE 3 LESS LINE 4) . . . . .		6,296

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR . . . . .		
7. MERCHANDISE PURCHASED . . . . .		
8. COST OF LABOR . . . . .		
9. MATERIALS AND SUPPLIES . . . . .	20,427	
10. OTHER COSTS . . . . .		
11. ADD LINES 6 THROUGH 10 . . . . .		20,427
12. INVENTORY AT END OF YEAR . . . . .		
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12) . . . . .		20,427

FORM 990 PAYMENTS TO AFFILIATES STATEMENT 2

AFFILIATE'S NAME	AFFILIATE'S ADDRESS	PURPOSE OF PAYMENT	AMOUNT
LEAGUE OF AMERICAN WHEELMEN, INC. LIFE MEMBER AND MEMORIAL FUNDS TRUST	1612 K STREET, NW, S.W. CITY WASHINGTON, DC 20006	DONATION	4,750.
TOTAL TO FORM 990, PART I, LINE 16			4,750.

FORM 990 OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PROFESSIONAL SERVICES	186,033.	176,654.	5,136.	4,243.
ADVERTISING	4,454.	4,025.	429.	0.
BANK & CREDIT CARD FEES	14,563.	0.	14,563.	0.
DUES AND SUBSCRIPTIONS	25,635.	21,091.	3,936.	608.
FACILITIES AND CLUB FEES	122,072.	118,835.	3,237.	0.
INSURANCE	8,621.	0.	8,621.	0.
TEMPORARY HELP	11,633.	2,657.	8,976.	0.
TAXES	853.	0.	853.	0.
ALLOCATION OVERHEAD WRITEOFF ON DISPOSAL OF ASSETS	<11,871.>	180,417.	<203,748.>	11,460.
BAD DEBT	10,141.	0.	10,141.	0.
	16,117.	0.	16,117.	0.
TOTAL TO FM 990, LN 43	388,251.	503,679.	<131,739.>	16,311.

FORM 990 OFFICER COMPENSATION ALLOCATION STATEMENT 4  
PART II, LINE 25

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
ANDY CLARKE	112,577.	10,051.		122,628.
A. PROGRAM SERVICES	92,989.	8,302.		101,291.
B. MANAGEMENT AND GENERAL	15,389.	1,374.		16,763.
C. FUNDRAISING	4,199.	375.		4,574.

NAME OF OFFICER, ETC.	COMPENSATION	EMPLOYEE BEN. PLANS	EXPENSE ACCOUNTS	TOTALS
FRED MEREDITH	9,600.			9,600.
A. PROGRAM SERVICES	9,600.			9,600.
B. MANAGEMENT AND GENERAL				
C. FUNDRAISING				

TOTAL PROGRAM SERVICES				110,891.
TOTAL MANAGEMENT AND GENERAL				16,763.
TOTAL FUNDRAISING				4,574.
TOTAL OFFICER, ETC., COMPENSATION INCLUDED ON PARTS V-A AND V-B				132,228.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 5

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SEE ATTACHED STATEMENT			NONE	7,668.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				7,668.

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FORM 990      STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE      STATEMENT      6  
PART III

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EXPLANATION

THE LEAGUE OF AMERICAN BICYCLISTS IS ORGANIZED TO PROMOTE BICYCLING FOR FUN FITNESS AND TRANSPORTATION, AND TO WORK THROUGH ADVOCACY AND EDUCATION FOR A BICYCLE FRIENDLY AMERICA.

FORM 990 OTHER NOTES AND LOANS PAYABLE STATEMENT 7

LENDER'S NAME TERMS OF REPAYMENT

BANK OF AMERICA MONTHLY

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
09/26/05	09/26/06	200,000.	9.25%

SECURITY PROVIDED BY BORROWER PURPOSE OF LOAN

NONE LINE OF CREDIT

RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	104,696.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B		104,696.

FORM 990 OTHER LIABILITIES STATEMENT 8

DESCRIPTION	AMOUNT
CAPITAL LEASE OBLIGATION DUE TO TRUST	21,931. 2,000.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	23,931.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS PART VI, LINE 80B STATEMENT 9

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
LEAGUE OF AMERICAN WHEELMEN, INC. LIFE MEMBER AND MEMORIAL FUNDS TRUST	X	

League of American Bicyclists, Inc.  
 Form 990, Part II, Line 22 -- Grants and Allocations  
 Year Ended December 31, 2005

36-6206225

Date	Grantee	Amount	Street address	City	State	ZIP	Grant Purpose
6/20/05	CBC Education Foundation	\$ 600	PO Box 15165	Seattle	WA	98115	Promotion of Bike Month 2005
6/20/05	Bicycle Coalition Greater Philadelphia	1,250	100 S. Broad St., Suite 1355	Philadelphia	PA	19110	Promotion of Bike Month 2005
6/20/05	Ohio City Bicycle Co-op	1,250	1823 Columbus Road	Cleveland	OH	44113-2411	Promotion of Bike Month 2005
6/20/05	Texas Bicycle Coalition	625	Po Box 1121	Austin	TX	78167	Promotion of Bike Month 2005
6/20/05	Austin Cycling Association	625	PO Box 5993	Austin	TX	78763	Promotion of Bike Month 2005
6/20/05	Bay Area Bicycle Coalition	1,000	PO Box 2214	Novato	CA	94948-2214	Promotion of Bike Month 2005
6/20/05	Rubel Bike Maps	68	PO Box 401035	Cambridge	MA	2140	Promotion of Bike Month 2005
6/20/05	Metro Washington Council of Governments	1,000	777 North Capitol Street, NE; Suite 300	Washington	DC	20002	Promotion of Bike Month 2005
10/31/05	memberships for Lake worth Florida Bike month participants	1,250	various				Promotion of Bike Month 2005
Total Grants per Form 990, Part II, Line 22		\$ 7,668					

League of American Bicyclists  
 Form 990, Part II, Line 42 - Depreciation  
 Form 990, Part IV, Line 57 - Land, Buildings, and Equipment  
 Year Ended December 31, 2005

36-6206225

ASSETS

	Beginning of Year	Additions	Disposals	End of Year
Furniture and equipment	\$ 116,553	\$ 1,623	\$ (39,905)	\$ 78,271
Computer equipment and software	20,702	951	-	21,653
<b>Total</b>	<u>\$ 137,255</u>	<u>\$ 2,574</u>	<u>\$ (39,905)</u>	<u>\$ 99,924</u>

ACCUMULATED  
DEPRECIATION

	Beginning of Year	Current Year Depreciation	Disposals	End of Year
Furniture and equipment	\$ 90,795	\$ 9,895	\$ (55,512)	\$ 45,178
Computer equipment and software	11,307	2,101	-	13,408
<b>Total</b>	<u>\$ 102,102</u>	<u>\$ 11,996</u>	<u>\$ (55,512)</u>	<u>\$ 58,586</u>

Note: Furniture and equipment are recorded at cost and are being depreciated or amortized on a straight-line basis over their estimated useful lives of three to seven years. Expenditures for major repairs and improvements are capitalized; expenditures for minor repairs and maintenance costs are expensed when incurred.

**League of American Bicyclists**

**Form 990, Part V - List of Officers, Directors, Trustees and Key Employees (Non-compensated)**

**Year Ended December 31, 2005**

**36-6206225**

<u>Name</u>	<u>Title</u>
Mike Greehan	President
Martha Roskowski	Vice President
Paul Wessel	Treasurer
Don Sparks	Secretary
Michael Abrams	Director
John Allen	Director
Harry Brull	Director
Gary Brustin	Director
Amanda Eichstaedt	Director
Lisa Falvy	Director
Ellen Jones	Director
Brenda Pulley	Director
W. Preston Tyree	Director
Phyllis Harmon	Director Emeritus

All of the individuals listed above are volunteers and are not compensated in their role as officers and directors of the League of American Bicyclists (The League). The officers and directors provide an average of one hour per week to attend board meetings, etc. All of the officers and directors can be reached at the following corporate address of The League:

1612 K Street, NW, Suite 1000  
Washington, DC 20006