

Bicycle Racing Association of Colorado - the ACA
Profit & Loss Prev Year Comparison
 January through December 2011

	Jan - Dec 11	Jan - Dec 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	-3,360.00	3,360.00	100.0%
4000 · Dues				
4001 · Individual	119,920.00	128,500.00	-8,580.00	-6.7%
4002 · Junior	5,951.00	5,100.00	851.00	16.7%
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	300.00	260.00	40.00	15.4%
4006 · Non-Racing	285.00	350.00	-65.00	-18.6%
4008 · Club	12,060.00	10,700.00	1,360.00	12.7%
4009 · 1st Bike Membership	0.00	800.00	-800.00	-100.0%
4010 · Non-ACA Club Listing	2,180.00	2,140.00	40.00	1.9%
4000 · Dues - Other	0.00	59.75	-59.75	-100.0%
Total 4000 · Dues	141,676.00	150,234.75	-8,558.75	-5.7%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	99,769.00	6,943.00	92,826.00	1,337.0%
4013 · Less Cost of Transponders	-61,622.00	0.00	-61,622.00	-100.0%
Total 4011 · Transponder Fees	38,147.00	6,943.00	31,204.00	449.4%
4100 · Permits				
4101 · Late Fees	500.00	1,025.00	-525.00	-51.2%
4100 · Permits - Other	2,275.00	2,875.00	-600.00	-20.9%
Total 4100 · Permits	2,775.00	3,900.00	-1,125.00	-28.9%
4105 · Race Date Fee	2,225.00	0.00	2,225.00	100.0%
4110 · One Day Memberships	15,972.00	20,270.00	-4,298.00	-21.2%
4120 · Surcharges				
4121 · Operational	47,294.00	46,980.41	313.59	0.7%
4124 · Junior	5,239.00	0.00	5,239.00	100.0%
Total 4120 · Surcharges	52,533.00	46,980.41	5,552.59	11.8%
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	1,665.00	880.00	785.00	89.2%
4400 · Donations	7,249.43	5,875.55	1,373.88	23.4%
4410 · Sponsorship	8,604.50	0.00	8,604.50	100.0%
4600 · Race Kit Items	1,589.00	580.00	1,009.00	174.0%
4900 · Other Income	1,308.90	2,380.60	-1,071.70	-45.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-5,239.00	-4,810.00	-429.00	-8.9%
Total 4910 · Revenue Adjustments	-5,239.00	-4,810.00	-429.00	-8.9%

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5500 · Refunds	38.50	889.64	-851.14	-95.7%
Total Income	392,789.31	330,827.95	61,961.36	18.7%
Gross Profit	392,789.31	330,827.95	61,961.36	18.7%
Expense				
5000 · Race Staffing	19,051.16	21,945.15	-2,893.99	-13.2%
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	18,387.45	8,195.57	10,191.88	124.4%
5035 · Event Meals	6,021.65	3,635.97	2,385.68	65.6%
5040 · Race Rental Equipment	2,970.96	2,052.75	918.21	44.7%
5050 · Officials Fees	6,667.16	6,763.50	-96.34	-1.4%
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	2,180.16	1,100.00	1,080.16	98.2%
Total 5100 · Race Kit	2,180.16	1,100.00	1,080.16	98.2%
5110 · Race Numbers	8,623.97	9,816.11	-1,192.14	-12.1%
5300 · Awards				
5310 · Clothing	0.00	3,537.79	-3,537.79	-100.0%
5320 · Medals/Plaques	10,265.49	4,504.81	5,760.68	127.9%
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	11,925.88	9,078.60	2,847.28	31.4%
5400 · Program Equipment	4,562.49	5,305.67	-743.18	-14.0%
5420 · Clothing	550.00	400.00	150.00	37.5%
5430 · Marketing Goods				
5431 · Other Marketing	130.00	3,430.00	-3,300.00	-96.2%
5430 · Marketing Goods - Other	3,653.88	1,393.92	2,259.96	162.1%
Total 5430 · Marketing Goods	3,783.88	4,823.92	-1,040.04	-21.6%
5510 · Outbound Donations	4,000.00	3,000.00	1,000.00	33.3%
5700 · Website				
5710 · Components	581.17	1,452.10	-870.93	-60.0%
5730 · Hosting	2,610.71	1,779.83	830.88	46.7%
Total 5700 · Website	3,191.88	3,231.93	-40.05	-1.2%

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Accrual Basis

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6100 · Auto Mileage	0.00	131.59	-131.59	-100.0%
6115 · Bank Service Charge	221.65	0.00	221.65	100.0%
6120 · Credit Card Processing Fees	9,565.75	9,356.97	208.78	2.2%
6150 · Depreciation Expense	15,417.00	0.00	15,417.00	100.0%
6160 · Dues and Subscriptions	1,277.03	709.00	568.03	80.1%
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	7,619.05	371.01	7,248.04	1,953.6%
6185 · Senior Insurance paid by ACA	8,392.89	0.00	8,392.89	100.0%
6186 · Junior Insurance paid by ACA	9,059.60	14,957.57	-5,897.97	-39.4%
Total 6180 · Insurance	27,101.54	17,655.58	9,445.96	53.5%
6230 · Licenses and Permits	120.00	224.00	-104.00	-46.4%
6240 · Miscellaneous	7.03	0.00	7.03	100.0%
6250 · Postage and Delivery	6,052.63	2,426.52	3,626.11	149.4%
6260 · Printing and Reproduction	2,316.64	5,422.87	-3,106.23	-57.3%
6270 · Professional Fees				
6295 · Coaching	1,795.20	0.00	1,795.20	100.0%
6650 · Accounting	5,163.56	1,465.00	3,698.56	252.5%
6655 · Consulting	0.00	100.00	-100.00	-100.0%
6657 · Public Relations	725.00	0.00	725.00	100.0%
6659 · Graphic Design	1,990.00	0.00	1,990.00	100.0%
6270 · Professional Fees - Other	0.00	27.50	-27.50	-100.0%
Total 6270 · Professional Fees	9,673.76	1,592.50	8,081.26	507.5%
6290 · Rent				
6291 · Office	3,800.00	3,960.00	-160.00	-4.0%
6292 · Storage	3,000.00	3,000.00	0.00	0.0%
Total 6290 · Rent	6,800.00	6,960.00	-160.00	-2.3%
6340 · Telephone	1,987.45	1,603.88	383.57	23.9%
6350 · Meals and Entertainment	1,580.17	2,753.54	-1,173.37	-42.6%
6380 · Travel	0.00	2,696.54	-2,696.54	-100.0%
6450 · Contract Labor	0.00	4,434.00	-4,434.00	-100.0%
6550 · Office Supplies	675.74	801.96	-126.22	-15.7%
6560 · Payroll Expenses				
6561 · Salary	123,755.50	71,414.97	52,340.53	73.3%
6562 · Taxes	10,388.30	0.00	10,388.30	100.0%
6564 · Payroll Processing Fees	630.99	0.00	630.99	100.0%
6560 · Payroll Expenses - Other	61.25	19,943.51	-19,882.26	-99.7%
Total 6560 · Payroll Expenses	134,836.04	91,358.48	43,477.56	47.6%

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69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	350,771.88	249,730.30	101,041.58	40.5%
Net Ordinary Income	42,017.43	81,097.65	-39,080.22	-48.2%
Other Income/Expense				
Other Income				
4999 · Interest Income	444.26	1,070.31	-626.05	-58.5%
Total Other Income	444.26	1,070.31	-626.05	-58.5%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	39.00	32.72	6.28	19.2%
6200 · Interest Expense - Other	0.00	29.16	-29.16	-100.0%
Total 6200 · Interest Expense	39.00	61.88	-22.88	-37.0%
8010 · Other Expenses	0.00	857.72	-857.72	-100.0%
Total Other Expense	39.00	919.60	-880.60	-95.8%
Net Other Income	405.26	150.71	254.55	168.9%
Net Income	42,422.69	81,248.36	-38,825.67	-47.8%