

Bicycle Racing Association of Colorado

Profit & Loss Budget Performance

Accrual Basis

October 2015

	Oct 15	Budget	\$ Over Budget	Jan - Oct 15	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4000 · Dues							
4001 · Individual	5,875.00	1,000.00	4,875.00	64,805.00	72,000.00	-7,195.00	72,000.00
4002 · Junior	870.00	167.00	703.00	5,130.00	1,670.00	3,460.00	2,000.00
4008 · Club	95.00	0.00	95.00	10,806.00	9,000.00	1,806.00	9,000.00
Total 4000 · Dues	6,840.00	1,167.00	5,673.00	80,741.00	82,670.00	-1,929.00	83,000.00
4050 · LA Rebate from USAC	3,024.00	0.00	3,024.00	22,967.00	20,250.00	2,717.00	27,000.00
4105 · Race Date Fee	0.00	650.00	-650.00	400.00	2,000.00	-1,600.00	2,500.00
4110 · One Day Memberships	849.60	500.00	349.60	5,223.60	4,500.00	723.60	4,500.00
4120 · Surcharges							
4121 · Operational	9,183.50	12,000.00	-2,816.50	58,528.00	54,500.00	4,028.00	55,000.00
4124 · Junior	0.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00
Total 4120 · Surcharges	9,183.50	12,000.00	-2,816.50	59,583.00	54,500.00	5,083.00	55,000.00
4200 · Race Registration Fees	0.00	0.00	0.00	11,720.00	25,000.00	-13,280.00	25,000.00
4210 · Camp Income	772.40	0.00	772.40	35,167.95	28,000.00	7,167.95	28,000.00
4400 · Donations	4,863.26	2,000.00	2,863.26	5,797.81	10,000.00	-4,202.19	10,000.00
4410 · Sponsorship	0.00	0.00	0.00	20,900.00	10,000.00	10,900.00	10,000.00
4600 · Race Kit Items	27.70	0.00	27.70	1,031.70	300.00	731.70	300.00
4900 · Other Income	0.00	200.00	-200.00	152.61	2,000.00	-1,847.39	2,500.00
4910 · Revenue Adjustments							
5401 · Jr Operation Surcharges Waived	-557.50	0.00	-557.50	-1,745.00	0.00	-1,745.00	0.00
5402 · Collegiate surcharge waived	-440.00	0.00	-440.00	-4,417.50	0.00	-4,417.50	0.00
Total 4910 · Revenue Adjustments	-997.50	0.00	-997.50	-6,162.50	0.00	-6,162.50	0.00
Total Income	24,562.96	16,517.00	8,045.96	237,522.17	239,220.00	-1,697.83	247,800.00
Gross Profit	24,562.96	16,517.00	8,045.96	237,522.17	239,220.00	-1,697.83	247,800.00
Expense							
5000 · Race Staffing	0.00	600.00	-600.00	2,897.29	3,000.00	-102.71	3,000.00
5010 · Police	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	2,500.00
5020 · Timing and Results	0.00	0.00	0.00	800.00	0.00	800.00	0.00
5030 · Venue Rental	0.00	0.00	0.00	4,328.98	1,000.00	3,328.98	2,000.00
5035 · Event Meals	0.00	420.00	-420.00	65.46	4,200.00	-4,134.54	5,000.00
5040 · Event Rental Equipment	0.00	0.00	0.00	774.00	1,500.00	-726.00	1,500.00
5050 · Officials Fees	0.00	0.00	0.00	3,535.19	5,000.00	-1,464.81	5,000.00
5051 · Officials Training/Development	0.00	0.00	0.00	1,035.00	1,500.00	-465.00	1,500.00
5052 · Officials Training & Education	0.00	0.00	0.00	273.00	0.00	273.00	0.00
5053 · Officials Meetings & Meals	0.00	0.00	0.00	1,761.68	0.00	1,761.68	0.00
5060 · Medical Services	0.00	0.00	0.00	1,630.35	1,000.00	630.35	1,000.00
5070 · Event Permits	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	1,000.00
5072 · ACA Paid Operational Surcharge	195.00			195.00			
5100 · Race Kit							
5102 · Equipment	35.48	0.00	35.48	6,236.26	1,600.00	4,636.26	1,600.00
Total 5100 · Race Kit	35.48	0.00	35.48	6,236.26	1,600.00	4,636.26	1,600.00
5110 · Race Numbers	0.00	0.00	0.00	7,309.98	12,000.00	-4,690.02	12,000.00
5115 · USADA at ACA Events	0.00	0.00	0.00	1,750.00	1,750.00	0.00	1,750.00
5200 · Camps							
5201 · Camp Manager	0.00	0.00	0.00	5,526.42	5,200.00	326.42	5,200.00
5202 · Venue Rental	0.00	0.00	0.00	36,478.50	20,500.00	15,978.50	20,500.00
5203 · Camp Meals	222.26	0.00	222.26	2,186.23	1,200.00	986.23	1,200.00
5204 · Camp Permit Fees	1,484.00	0.00	1,484.00	1,584.00	70.00	1,514.00	70.00
5205 · Camp Clothing/Gear	50.00	0.00	50.00	50.00	0.00	50.00	0.00
5206 · Camp Coach	550.00	0.00	550.00	3,238.50	2,500.00	738.50	2,500.00
5207 · Camp Medical Services	1,172.50	0.00	1,172.50	1,343.13	0.00	1,343.13	0.00
Total 5200 · Camps	3,478.76	0.00	3,478.76	50,406.78	29,470.00	20,936.78	29,470.00
5300 · Awards							
5320 · Medals/Plaques	4,554.00	1,100.00	3,454.00	7,133.44	3,500.00	3,633.44	3,500.00
5330 · Prize Money	0.00	0.00	0.00	2,795.00	2,000.00	795.00	2,000.00
5340 · Party	1,500.00	2,000.00	-500.00	3,367.72	4,000.00	-632.28	4,500.00
Total 5300 · Awards	6,054.00	3,100.00	2,954.00	13,296.16	9,500.00	3,796.16	10,000.00
5400 · Program Expenses	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	1,500.00
5430 · Marketing - Events	0.00			250.00			
5431 · Marketing - Materials	367.34	0.00	367.34	367.34	1,000.00	-632.66	1,000.00
5432 · Marketing - Advertising	0.00	0.00	0.00	1,782.39	1,000.00	782.39	1,000.00
5510 · Outbound Donations	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
5515 · Junior Race Grants Program	400.00	0.00	400.00	1,150.00	0.00	1,150.00	0.00
5517 · Pre-J Permits	125.00	0.00	125.00	325.00	0.00	325.00	0.00
5700 · Website							
5730 · Hosting	298.16	300.00	-1.84	3,654.80	3,000.00	654.80	3,600.00
Total 5700 · Website	298.16	300.00	-1.84	3,654.80	3,000.00	654.80	3,600.00
6100 · Staff & Board Travel	140.36	0.00	140.36	901.51	1,000.00	-98.49	1,000.00
6115 · Bank Service Charge	9.50	0.00	9.50	89.67	0.00	89.67	0.00
6120 · Credit Card Processing Fees	352.06	333.00	19.06	3,936.18	3,330.00	606.18	4,000.00
6150 · Depreciation Expense	1,450.00	1,450.00	0.00	14,500.00	14,500.00	0.00	17,400.00
6160 · Dues and Subscriptions	0.00	0.00	0.00	160.00	150.00	10.00	150.00
6180 · Insurance							
6182 · Directors and Officers	0.00	266.00	-266.00	1,635.00	2,660.00	-1,025.00	3,200.00
6183 · Workman's Comp	413.00	67.00	346.00	1,296.20	670.00	626.20	800.00
6184 · Liability and Property	0.00	375.00	-375.00	2,842.57	3,750.00	-907.43	4,500.00
6185 · Senior Insurance paid by ACA	0.00	0.00	0.00	1,216.80	0.00	1,216.80	0.00
6186 · Junior Insurance paid by ACA	1,083.60	0.00	1,083.60	3,359.60	3,200.00	159.60	3,200.00
6187 · Motor Official thru USAC	0.00	0.00	0.00	8,660.00	10,000.00	-1,340.00	10,000.00
Total 6180 · Insurance	1,496.60	708.00	788.60	19,010.17	20,280.00	-1,269.83	21,700.00
6230 · Licenses and Permits	60.00	0.00	60.00	134.00	100.00	34.00	100.00
6250 · Postage and Delivery	87.09	166.00	-78.91	2,983.02	1,660.00	1,323.02	2,000.00
6260 · Printing and Reproduction	0.00	0.00	0.00	1,835.00	500.00	1,335.00	500.00
6270 · Professional Fees							
6275 · Track Coordinator	0.00	0.00	0.00	0.00	2,030.00	-2,030.00	2,030.00
6650 · Accounting	402.25	330.00	72.25	4,085.90	3,300.00	785.90	4,000.00
6655 · Consulting	0.00	0.00	0.00	1,073.98	0.00	1,073.98	0.00
6659 · Graphic Design	0.00	0.00	0.00	220.00	0.00	220.00	0.00
6660 · Administrative Support	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	1,500.00
6665 · Website Support	200.00	0.00	200.00	1,447.50	2,000.00	-552.50	2,000.00

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October 2015

	Oct 15	Budget	\$ Over Budget	Jan - Oct 15	YTD Budget	\$ Over Budget	Annual Budget
6672 · Background Screening	0.00	0.00	0.00	91.25	0.00	91.25	0.00
Total 6270 · Professional Fees	602.25	330.00	272.25	6,918.63	8,830.00	-1,911.37	9,530.00
6290 · Rent							
6291 · Office	0.00	50.00	-50.00	0.00	500.00	-500.00	600.00
6292 · Storage	280.00	290.00	-10.00	2,979.77	2,900.00	79.77	3,500.00
Total 6290 · Rent	280.00	340.00	-60.00	2,979.77	3,400.00	-420.23	4,100.00
6340 · Telephone	127.30	208.00	-80.70	1,412.77	2,080.00	-667.23	2,500.00
6350 · Meals and Entertainment	367.94	83.00	284.94	2,183.23	830.00	1,353.23	1,000.00
6550 · Office Supplies	16.95	83.00	-66.05	1,312.43	830.00	482.43	1,000.00
6560 · Payroll Expenses							
6561 · Salary	7,875.00	8,750.00	-875.00	79,217.41	87,500.00	-8,282.59	105,000.00
6562 · Taxes	608.29	834.00	-225.71	6,751.18	8,340.00	-1,588.82	10,000.00
6563 · Penalties	0.00	0.00	0.00	51.00	0.00	51.00	0.00
6564 · Payroll Processing Fees	5.25	160.00	-154.75	58.05	1,600.00	-1,541.95	2,000.00
Total 6560 · Payroll Expenses	8,488.54	9,744.00	-1,255.46	86,077.64	97,440.00	-11,362.36	117,000.00
Total Expense	24,432.33	17,865.00	6,567.33	249,258.68	237,450.00	11,808.68	267,400.00
Net Ordinary Income	130.63	-1,348.00	1,478.63	-11,736.51	1,770.00	-13,506.51	-19,600.00
Other Income/Expense							
Other Income							
4999 · Interest Income	9.61	14.20	-4.59	143.94	142.00	1.94	170.00
Total Other Income	9.61	14.20	-4.59	143.94	142.00	1.94	170.00
Net Other Income	9.61	14.20	-4.59	143.94	142.00	1.94	170.00
Net Income	140.24	-1,333.80	1,474.04	-11,592.57	1,912.00	-13,504.57	-19,430.00