

**Bicycle Racing Association of Colorado
Profit & Loss Budget Performance**

Accrual Basis

July 2015

	Jul 15	Budget	\$ Over Budget	Jan - Jul 15	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4000 · Dues							
4001 · Individual	575.00	0.00	575.00	56,385.00	61,000.00	-4,615.00	72,000.00
4002 · Junior	45.00	167.00	-122.00	3,810.00	1,169.00	2,641.00	2,000.00
4008 · Club	0.00	300.00	-300.00	9,380.00	8,700.00	680.00	9,000.00
Total 4000 · Dues	620.00	467.00	153.00	69,575.00	70,869.00	-1,294.00	83,000.00
4050 · LA Rebate from USAC	2,849.00	0.00	2,849.00	19,943.00	13,500.00	6,443.00	27,000.00
4105 · Race Date Fee	0.00	0.00	0.00	350.00	1,350.00	-1,000.00	2,500.00
4110 · One Day Memberships	741.00	800.00	-59.00	2,496.00	3,450.00	-954.00	4,500.00
4120 · Surcharges							
4121 · Operational	6,636.00	6,000.00	636.00	32,166.50	30,500.00	1,666.50	55,000.00
4124 · Junior	0.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00
Total 4120 · Surcharges	6,636.00	6,000.00	636.00	33,221.50	30,500.00	2,721.50	55,000.00
4200 · Race Registration Fees	11,520.00	0.00	11,520.00	11,720.00	13,500.00	-1,780.00	25,000.00
4210 · Camp Income	1,484.00	0.00	1,484.00	15,638.50	13,800.00	1,838.50	28,000.00
4400 · Donations	0.00	0.00	0.00	904.55	6,000.00	-5,095.45	10,000.00
4410 · Sponsorship	16,400.00	0.00	16,400.00	20,900.00	5,000.00	15,900.00	10,000.00
4600 · Race Kit Items	200.00	0.00	200.00	924.00	300.00	624.00	300.00
4900 · Other Income	0.00	200.00	-200.00	100.61	1,400.00	-1,299.39	2,500.00
4910 · Revenue Adjustments							
5401 · Jr Operation Surcharges Waived	-30.00	0.00	-30.00	-570.00	0.00	-570.00	0.00
5402 · Collegiate surcharge waived	0.00	0.00	0.00	-3,977.50	0.00	-3,977.50	0.00
Total 4910 · Revenue Adjustments	-30.00	0.00	-30.00	-4,547.50	0.00	-4,547.50	0.00
Total Income	40,420.00	7,467.00	32,953.00	171,225.66	159,669.00	11,556.66	247,800.00
Gross Profit	40,420.00	7,467.00	32,953.00	171,225.66	159,669.00	11,556.66	247,800.00
Expense							
5000 · Race Staffing	358.72	600.00	-241.28	1,977.35	1,800.00	177.35	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	4,128.98	0.00	4,128.98	4,328.98	0.00	4,328.98	2,000.00
5035 · Event Meals	0.00	420.00	-420.00	65.46	2,940.00	-2,874.54	5,000.00
5040 · Event Rental Equipment	157.00	500.00	-343.00	774.00	1,500.00	-726.00	1,500.00
5050 · Officials Fees	0.00	1,000.00	-1,000.00	1,033.19	4,000.00	-2,966.81	5,000.00
5051 · Officials Training/Development	0.00	0.00	0.00	835.00	1,500.00	-665.00	1,500.00
5053 · Officials Meetings & Meals	0.00	0.00	0.00	1,611.18	0.00	1,611.18	0.00
5060 · Medical Services	0.00	250.00	-250.00	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
5100 · Race Kit							
5102 · Equipment	0.00	0.00	0.00	4,605.78	1,600.00	3,005.78	1,600.00
Total 5100 · Race Kit	0.00	0.00	0.00	4,605.78	1,600.00	3,005.78	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	3,026.42	3,000.00	26.42	5,200.00
5202 · Venue Rental	0.00	0.00	0.00	14,962.50	10,500.00	4,462.50	20,500.00
5203 · Camp Meals	0.00	0.00	0.00	1,492.72	700.00	792.72	1,200.00
5204 · Camp Permit Fees	0.00	0.00	0.00	80.00	70.00	10.00	70.00
5206 · Camp Coach	0.00	0.00	0.00	2,466.00	2,500.00	-34.00	2,500.00
Total 5200 · Camps	0.00	0.00	0.00	22,027.64	16,770.00	5,257.64	29,470.00
5300 · Awards							
5320 · Medals/Plaques	0.00	0.00	0.00	2,579.44	0.00	2,579.44	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	0.00	0.00	0.00	1,867.72	2,000.00	-132.28	4,500.00
Total 5300 · Awards	0.00	0.00	0.00	7,242.16	4,000.00	3,242.16	10,000.00
5400 · Program Expenses	0.00	250.00	-250.00	0.00	1,500.00	-1,500.00	1,500.00
5431 · Marketing - Materials	0.00	200.00	-200.00	0.00	1,000.00	-1,000.00	1,000.00
5432 · Marketing - Advertising	0.00	200.00	-200.00	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
5517 · Pre-J Permits	0.00	0.00	0.00	75.00	0.00	75.00	0.00
5700 · Website							
5730 · Hosting	299.98	300.00	-0.02	2,750.21	2,100.00	650.21	3,600.00
Total 5700 · Website	299.98	300.00	-0.02	2,750.21	2,100.00	650.21	3,600.00
6100 · Staff & Board Travel	0.00	500.00	-500.00	761.15	1,000.00	-238.85	1,000.00
6115 · Bank Service Charge	7.00	0.00	7.00	61.17	0.00	61.17	0.00
6120 · Credit Card Processing Fees	172.38	333.00	-160.62	2,967.80	2,331.00	636.80	4,000.00
6150 · Depreciation Expense	1,450.00	1,450.00	0.00	10,150.00	10,150.00	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	1,862.00	-227.00	3,200.00
6183 · Workman's Comp	0.00	67.00	-67.00	466.20	469.00	-2.80	800.00
6184 · Liability and Property	0.00	375.00	-375.00	2,842.57	2,625.00	217.57	4,500.00
6185 · Senior Insurance paid by ACA	1,216.80	0.00	1,216.80	1,216.80	0.00	1,216.80	0.00
6186 · Junior Insurance paid by ACA	43.20	640.00	-596.80	820.80	3,200.00	-2,379.20	3,200.00
6187 · Motor Official thru USAC	1,230.00	2,000.00	-770.00	7,560.00	10,000.00	-2,440.00	10,000.00
Total 6180 · Insurance	2,490.00	3,348.00	-858.00	14,541.37	18,156.00	-3,614.63	21,700.00
6230 · Licenses and Permits	0.00	0.00	0.00	74.00	100.00	-26.00	100.00
6250 · Postage and Delivery	211.80	166.00	45.80	1,619.37	1,162.00	457.37	2,000.00
6260 · Printing and Reproduction	0.00	100.00	-100.00	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	640.00	330.00	310.00	2,588.65	2,310.00	278.65	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	1,000.00	-1,000.00	1,500.00
6665 · Website Support	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	2,000.00
6672 · Background Screening	0.00	0.00	0.00	91.25	0.00	91.25	0.00
Total 6270 · Professional Fees	640.00	330.00	310.00	3,973.88	6,340.00	-2,366.12	9,530.00
6290 · Rent							
6291 · Office	0.00	50.00	-50.00	0.00	350.00	-350.00	600.00

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Bicycle Racing Association of Colorado

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Accrual Basis

July 2015

	Jul 15	Budget	\$ Over Budget	Jan - Jul 15	YTD Budget	\$ Over Budget	Annual Budget
6292 · Storage	280.00	290.00	-10.00	2,139.77	2,030.00	109.77	3,500.00
Total 6290 · Rent	280.00	340.00	-60.00	2,139.77	2,380.00	-240.23	4,100.00
6340 · Telephone	116.22	208.00	-91.78	1,016.57	1,456.00	-439.43	2,500.00
6350 · Meals and Entertainment	151.96	83.00	68.96	1,657.53	581.00	1,076.53	1,000.00
6550 · Office Supplies	16.95	83.00	-66.05	1,138.13	581.00	557.13	1,000.00
6560 · Payroll Expenses							
6561 · Salary	7,875.00	8,750.00	-875.00	55,592.41	61,250.00	-5,657.59	105,000.00
6562 · Taxes	608.27	834.00	-225.73	4,926.35	5,838.00	-911.65	10,000.00
6563 · Penalties	0.00	0.00	0.00	51.00	0.00	51.00	0.00
6564 · Payroll Processing Fees	4.80	160.00	-155.20	43.20	1,120.00	-1,076.80	2,000.00
Total 6560 · Payroll Expenses	8,488.07	9,744.00	-1,255.93	60,612.96	68,208.00	-7,595.04	117,000.00
Total Expense	18,969.06	20,405.00	-1,435.94	164,307.37	172,055.00	-7,747.63	267,400.00
Net Ordinary Income	21,450.94	-12,938.00	34,388.94	6,918.29	-12,386.00	19,304.29	-19,600.00
Other Income/Expense							
Other Income							
4999 · Interest Income	14.74	14.20	0.54	105.32	99.40	5.92	170.00
Total Other Income	14.74	14.20	0.54	105.32	99.40	5.92	170.00
Net Other Income	14.74	14.20	0.54	105.32	99.40	5.92	170.00
Net Income	21,465.68	-12,923.80	34,389.48	7,023.61	-12,286.60	19,310.21	-19,430.00