

Bicycle Racing Association of Colorado

11/17/14

Profit & Loss

Accrual Basis

October 2014

	Oct 14	Oct 13	\$ Change
Ordinary Income/Expense			
Income			
3999 · Credit Card Transactions	0.00	0.00	0.00
4000 · Dues			
4001 · Individual	335.00	3,214.45	-2,879.45
4002 · Junior	75.00	60.00	15.00
4008 · Club	170.00	95.00	75.00
Total 4000 · Dues	580.00	3,369.45	-2,789.45
4050 · LA Rebate from USAC	7,482.17	0.00	7,482.17
4105 · Race Date Fee	650.00	825.00	-175.00
4110 · One Day Memberships	57.00	636.00	-579.00
4120 · Surcharges			
4121 · Operational	11,813.75	5,333.50	6,480.25
4124 · Junior	0.00	532.00	-532.00
4120 · Surcharges - Other	0.00	0.00	0.00
Total 4120 · Surcharges	11,813.75	5,865.50	5,948.25
4200 · Race Registration Fees	0.00	2,813.00	-2,813.00
4210 · Camp Income	0.00	-1,716.67	1,716.67
4400 · Donations			
4401 · Vic Williams Scholarship Fund	3,571.00	0.00	3,571.00
4400 · Donations - Other	-3,992.00	1,298.58	-5,290.58
Total 4400 · Donations	-421.00	1,298.58	-1,719.58
4500 · Merchandise Sales	0.00	0.00	0.00
4900 · Other Income	0.00	3.00	-3.00
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	0.00	-532.00	532.00
Total 4910 · Revenue Adjustments	0.00	-532.00	532.00
Total Income	20,161.92	12,561.86	7,600.06
Gross Profit	20,161.92	12,561.86	7,600.06
Expense			
5030 · Venue Rental	0.00	325.00	-325.00
5035 · Event Meals	93.96	106.08	-12.12
5040 · Event Rental Equipment	0.00	318.08	-318.08
5060 · Medical Services	883.25	0.00	883.25
5070 · Event Permits	100.00	0.00	100.00
5100 · Race Kit			
5102 · Equipment	208.93	648.45	-439.52
Total 5100 · Race Kit	208.93	648.45	-439.52
5200 · Camps			
5201 · Camp Manager	1,373.63	0.00	1,373.63
5202 · Venue Rental	341.47	0.00	341.47
5203 · Camp Meals	654.16	0.00	654.16
Total 5200 · Camps	2,369.26	0.00	2,369.26
5300 · Awards			
5320 · Medals/Plaques	0.00	1,023.00	-1,023.00
5340 · Party	425.00	500.00	-75.00
5300 · Awards - Other	3,160.50	0.00	3,160.50
Total 5300 · Awards	3,585.50	1,523.00	2,062.50
5400 · Program Expenses	0.00	183.34	-183.34
5510 · Outbound Donations	0.00	50.00	-50.00
5517 · Pre-J Permits	0.00	100.00	-100.00
5520 · 1st Bike Program	0.00	856.70	-856.70
5700 · Website			
5730 · Hosting	275.09	331.95	-56.86
Total 5700 · Website	275.09	331.95	-56.86

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6115 · Bank Service Charge	14.00	9.00	5.00
6120 · Credit Card Processing Fees	253.97	955.47	-701.50
6150 · Depreciation Expense	1,450.00	1,450.00	0.00
6180 · Insurance			
6183 · Workman's Comp	497.00	73.00	424.00
6186 · Junior Insurance paid by ACA	36.00	702.00	-666.00
Total 6180 · Insurance	533.00	775.00	-242.00
6250 · Postage and Delivery	22.70	265.45	-242.75
6270 · Professional Fees			
6650 · Accounting	0.00	297.50	-297.50
6660 · Administrative Support	0.00	200.00	-200.00
6665 · Website Support	0.00	1,586.00	-1,586.00
Total 6270 · Professional Fees	0.00	2,083.50	-2,083.50
6290 · Rent			
6291 · Office	300.00	300.00	0.00
6292 · Storage	280.00	280.00	0.00
Total 6290 · Rent	580.00	580.00	0.00
6340 · Telephone	283.41	187.68	95.73
6350 · Meals and Entertainment	0.00	351.59	-351.59
6550 · Office Supplies	196.66	48.21	148.45
6560 · Payroll Expenses			
6561 · Salary	7,453.33	7,183.33	270.00
6562 · Taxes	588.74	551.56	37.18
6564 · Payroll Processing Fees	53.95	61.80	-7.85
Total 6560 · Payroll Expenses	8,096.02	7,796.69	299.33
Total Expense	18,945.75	18,945.19	0.56
Net Ordinary Income	1,216.17	-6,383.33	7,599.50
Other Income/Expense			
Other Income			
4999 · Interest Income	17.19	30.55	-13.36
Total Other Income	17.19	30.55	-13.36
Other Expense			
Ask my Accountant	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	17.19	30.55	-13.36
Net Income	1,233.36	-6,352.78	7,586.14

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	<u>% Change</u>
Ordinary Income/Expense	
Income	
3999 · Credit Card Transactions	0.0%
4000 · Dues	
4001 · Individual	-89.6%
4002 · Junior	25.0%
4008 · Club	79.0%
Total 4000 · Dues	-82.8%
4050 · LA Rebate from USAC	100.0%
4105 · Race Date Fee	-21.2%
4110 · One Day Memberships	-91.0%
4120 · Surcharges	
4121 · Operational	121.5%
4124 · Junior	-100.0%
4120 · Surcharges - Other	0.0%
Total 4120 · Surcharges	101.4%
4200 · Race Registration Fees	-100.0%
4210 · Camp Income	100.0%
4400 · Donations	
4401 · Vic Williams Scholarship Fund	100.0%
4400 · Donations - Other	-407.4%
Total 4400 · Donations	-132.4%
4500 · Merchandise Sales	0.0%
4900 · Other Income	-100.0%
4910 · Revenue Adjustments	
5401 · Jr Operation Surcharges Waived	100.0%
Total 4910 · Revenue Adjustments	100.0%
Total Income	60.5%
Gross Profit	60.5%
Expense	
5030 · Venue Rental	-100.0%
5035 · Event Meals	-11.4%
5040 · Event Rental Equipment	-100.0%
5060 · Medical Services	100.0%
5070 · Event Permits	100.0%
5100 · Race Kit	
5102 · Equipment	-67.8%
Total 5100 · Race Kit	-67.8%
5200 · Camps	
5201 · Camp Manager	100.0%
5202 · Venue Rental	100.0%
5203 · Camp Meals	100.0%
Total 5200 · Camps	100.0%
5300 · Awards	
5320 · Medals/Plaques	-100.0%
5340 · Party	-15.0%
5300 · Awards - Other	100.0%
Total 5300 · Awards	135.4%
5400 · Program Expenses	-100.0%
5510 · Outbound Donations	-100.0%
5517 · Pre-J Permits	-100.0%
5520 · 1st Bike Program	-100.0%
5700 · Website	
5730 · Hosting	-17.1%
Total 5700 · Website	-17.1%

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	<u>% Change</u>
6115 · Bank Service Charge	55.6%
6120 · Credit Card Processing Fees	-73.4%
6150 · Depreciation Expense	0.0%
6180 · Insurance	
6183 · Workman's Comp	580.8%
6186 · Junior Insurance paid by ACA	-94.9%
Total 6180 · Insurance	-31.2%
6250 · Postage and Delivery	-91.5%
6270 · Professional Fees	
6650 · Accounting	-100.0%
6660 · Administrative Support	-100.0%
6665 · Website Support	-100.0%
Total 6270 · Professional Fees	-100.0%
6290 · Rent	
6291 · Office	0.0%
6292 · Storage	0.0%
Total 6290 · Rent	0.0%
6340 · Telephone	51.0%
6350 · Meals and Entertainment	-100.0%
6550 · Office Supplies	307.9%
6560 · Payroll Expenses	
6561 · Salary	3.8%
6562 · Taxes	6.7%
6564 · Payroll Processing Fees	-12.7%
Total 6560 · Payroll Expenses	3.8%
Total Expense	0.0%
Net Ordinary Income	119.1%
Other Income/Expense	
Other Income	
4999 · Interest Income	-43.7%
Total Other Income	-43.7%
Other Expense	
Ask my Accountant	0.0%
Total Other Expense	0.0%
Net Other Income	-43.7%
Net Income	<u>119.4%</u>