

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
 January through February 2013

	Jan - Feb 13	Jan - Feb 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	27,536.34	27,619.61	-83.27	-0.3%
4002 · Junior	420.00	600.00	-180.00	-30.0%
4006 · Non-Racing	0.00	120.00	-120.00	-100.0%
4008 · Club	5,225.00	6,745.00	-1,520.00	-22.5%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	33,181.34	35,104.61	-1,923.27	-5.5%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	5,740.00	-5,810.00	-101.2%
4013 · Less Cost of Transponders	0.00	-3,916.00	3,916.00	100.0%
Total 4011 · Transponder Fees	-70.00	1,824.00	-1,894.00	-103.8%
4050 · LA Rebate from USAC	0.00	10,205.00	-10,205.00	-100.0%
4105 · Race Date Fee	700.00	825.00	-125.00	-15.2%
4107 · Race Designation Fee Silver	125.00	50.00	75.00	150.0%
4108 · Race Designation Fee Gold	100.00	50.00	50.00	100.0%
4109 · Race Designation Fee Bronze	30.00	0.00	30.00	100.0%
4110 · One Day Memberships	39.00	0.00	39.00	100.0%
4120 · Surcharges				
4121 · Operational	617.50	0.00	617.50	100.0%
4124 · Junior	75.00	0.00	75.00	100.0%
Total 4120 · Surcharges	692.50	0.00	692.50	100.0%
4200 · Race Registration Fees	10,000.00	0.00	10,000.00	100.0%
4300 · Advertising	0.00	300.00	-300.00	-100.0%
4400 · Donations	12,315.00	2,293.78	10,021.22	436.9%
4410 · Sponsorship	3,607.84	5,851.07	-2,243.23	-38.3%
4900 · Other Income	0.00	0.00	0.00	0.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-75.00	0.00	-75.00	-100.0%
Total 4910 · Revenue Adjustments	-75.00	0.00	-75.00	-100.0%
Total Income	60,645.68	56,503.46	4,142.22	7.3%
Gross Profit	60,645.68	56,503.46	4,142.22	7.3%
Expense				
5000 · Race Staffing	0.00	463.57	-463.57	-100.0%
5030 · Venue Rental	0.00	140.00	-140.00	-100.0%
5035 · Event Meals	268.24	0.00	268.24	100.0%
5070 · Race Permits	0.00	50.00	-50.00	-100.0%
5100 · Race Kit				
5102 · Equipment	416.51	442.13	-25.62	-5.8%

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Total 5100 · Race Kit	416.51	442.13	-25.62	-5.8%
5110 · Race Numbers	0.00	1,988.80	-1,988.80	-100.0%
5300 · Awards				
5320 · Medals/Plaques	1,173.00	623.60	549.40	88.1%
5340 · Party	922.55	512.98	409.57	79.8%
Total 5300 · Awards	2,095.55	1,136.58	958.97	84.4%
5400 · Program Expenses	504.59	689.68	-185.09	-26.8%
5430 · Marketing - Events	379.00	90.00	289.00	321.1%
5431 · Marketing - Materials	762.77	1,713.22	-950.45	-55.5%
5432 · Marketing - Advertising	1,089.10	325.00	764.10	235.1%
5510 · Outbound Donations	300.00	0.00	300.00	100.0%
5700 · Website				
5730 · Hosting	961.73	1,017.07	-55.34	-5.4%
Total 5700 · Website	961.73	1,017.07	-55.34	-5.4%
6100 · Staff & Board Travel	46.55	0.00	46.55	100.0%
6115 · Bank Service Charge	14.00	10.00	4.00	40.0%
6120 · Credit Card Processing Fees	765.94	698.64	67.30	9.6%
6150 · Depreciation Expense	2,553.82	5,566.66	-3,012.84	-54.1%
6160 · Dues and Subscriptions	90.00	0.00	90.00	100.0%
6180 · Insurance				
6182 · Directors and Officers	1,553.00	0.00	1,553.00	100.0%
6184 · Liability and Property	1,027.00	2,180.60	-1,153.60	-52.9%
6186 · Junior Insurance paid by ACA	90.00	0.00	90.00	100.0%
Total 6180 · Insurance	2,670.00	2,180.60	489.40	22.4%
6230 · Licenses and Permits	146.00	83.00	63.00	75.9%
6250 · Postage and Delivery	992.40	1,304.16	-311.76	-23.9%
6260 · Printing and Reproduction	1,548.20	184.31	1,363.89	740.0%
6270 · Professional Fees				
6275 · Track Coordinator	1,500.00	0.00	1,500.00	100.0%
6650 · Accounting	614.13	734.71	-120.58	-16.4%
6659 · Graphic Design	700.00	0.00	700.00	100.0%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	3,520.38	734.71	2,785.67	379.2%
6290 · Rent				
6291 · Office	600.00	600.00	0.00	0.0%
6292 · Storage	500.00	500.00	0.00	0.0%
Total 6290 · Rent	1,100.00	1,100.00	0.00	0.0%
6340 · Telephone	380.37	455.23	-74.86	-16.4%
6350 · Meals and Entertainment	328.94	259.22	69.72	26.9%
6550 · Office Supplies	51.10	0.00	51.10	100.0%
6560 · Payroll Expenses				

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6561 · Salary	15,626.66	20,036.66	-4,410.00	-22.0%
6562 · Taxes	1,349.50	1,981.62	-632.12	-31.9%
6564 · Payroll Processing Fees	420.60	401.45	19.15	4.8%
Total 6560 · Payroll Expenses	<u>17,396.76</u>	<u>22,419.73</u>	<u>-5,022.97</u>	<u>-22.4%</u>
Total Expense	<u>38,381.95</u>	<u>43,052.31</u>	<u>-4,670.36</u>	<u>-10.9%</u>
Net Ordinary Income	22,263.73	13,451.15	8,812.58	65.5%
Other Income/Expense				
Other Income				
4999 · Interest Income	51.62	45.23	6.39	14.1%
Total Other Income	<u>51.62</u>	<u>45.23</u>	<u>6.39</u>	<u>14.1%</u>
Net Other Income	<u>51.62</u>	<u>45.23</u>	<u>6.39</u>	<u>14.1%</u>
Net Income	<u><u>22,315.35</u></u>	<u><u>13,496.38</u></u>	<u><u>8,818.97</u></u>	<u><u>65.3%</u></u>