

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

	Jan - Jun 13	Jan - Jun 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	56,643.12	60,886.10	-4,242.98	-7.0%
4002 · Junior	1,200.00	2,045.00	-845.00	-41.3%
4006 · Non-Racing	0.00	220.00	-220.00	-100.0%
4008 · Club	7,125.00	8,480.00	-1,355.00	-16.0%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	64,968.12	71,651.10	-6,682.98	-9.3%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	22,260.00	-22,330.00	-100.3%
4013 · Less Cost of Transponders	0.00	-14,234.00	14,234.00	100.0%
4014 · Transponder One Day Rental	0.00	2,835.00	-2,835.00	-100.0%
Total 4011 · Transponder Fees	-70.00	10,861.00	-10,931.00	-100.6%
4050 · LA Rebate from USAC	49,466.00	16,328.00	33,138.00	203.0%
4105 · Race Date Fee	875.00	1,000.00	-125.00	-12.5%
4107 · Race Designation Fee Silver	0.00	175.00	-175.00	-100.0%
4108 · Race Designation Fee Gold	50.00	250.00	-200.00	-80.0%
4109 · Race Designation Fee Bronze	15.00	0.00	15.00	100.0%
4110 · One Day Memberships	1,737.00	1,778.00	-41.00	-2.3%
4120 · Surcharges				
4121 · Operational	25,758.50	25,821.00	-62.50	-0.2%
4124 · Junior	1,942.50	1,198.50	744.00	62.1%
Total 4120 · Surcharges	27,701.00	27,019.50	681.50	2.5%
4200 · Race Registration Fees	25,351.09	26,062.04	-710.95	-2.7%
4210 · Camp Income	5,845.00	3,500.00	2,345.00	67.0%
4300 · Advertising	0.00	300.00	-300.00	-100.0%
4400 · Donations	13,214.00	5,726.88	7,487.12	130.7%
4410 · Sponsorship	9,957.84	12,056.07	-2,098.23	-17.4%
4600 · Race Kit Items	270.00	160.00	110.00	68.8%
4900 · Other Income	236.34	124.63	111.71	89.6%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-1,942.50	-1,198.50	-744.00	-62.1%
Total 4910 · Revenue Adjustments	-1,942.50	-1,198.50	-744.00	-62.1%
Total Income	197,673.89	175,793.72	21,880.17	12.5%
Gross Profit	197,673.89	175,793.72	21,880.17	12.5%
Expense				
5000 · Race Staffing	1,344.53	2,468.45	-1,123.92	-45.5%
5010 · Police	3,157.57	1,855.00	1,302.57	70.2%
5020 · Timing and Results	3,300.00	3,344.12	-44.12	-1.3%

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5030 · Venue Rental	7,473.90	9,524.80	-2,050.90	-21.5%
5035 · Event Meals	6,449.32	1,512.32	4,937.00	326.5%
5037 · Event Lodging	1,225.28	820.60	404.68	49.3%
5040 · Race Rental Equipment	778.65	540.00	238.65	44.2%
5050 · Officials Fees	3,736.89	3,224.10	512.79	15.9%
5060 · Medical Services	805.00	728.00	77.00	10.6%
5070 · Race Permits	735.00	215.00	520.00	241.9%
5072 · ACA Paid Operational Surcharge	0.00	772.50	-772.50	-100.0%
5100 · Race Kit				
5102 · Equipment	1,758.58	2,825.68	-1,067.10	-37.8%
Total 5100 · Race Kit	1,758.58	2,825.68	-1,067.10	-37.8%
5110 · Race Numbers	11,723.20	11,817.50	-94.30	-0.8%
5300 · Awards				
5320 · Medals/Plaques	3,857.37	1,044.26	2,813.11	269.4%
5330 · Prize Money	345.00	275.00	70.00	25.5%
5340 · Party	922.55	512.98	409.57	79.8%
5300 · Awards - Other	0.00	0.00	0.00	0.0%
Total 5300 · Awards	5,124.92	1,832.24	3,292.68	179.7%
5400 · Program Expenses	1,104.23	1,453.42	-349.19	-24.0%
5430 · Marketing - Events	524.00	315.00	209.00	66.4%
5431 · Marketing - Materials	6,030.32	5,510.70	519.62	9.4%
5432 · Marketing - Advertising	1,889.10	1,735.00	154.10	8.9%
5510 · Outbound Donations	1,370.00	2,000.00	-630.00	-31.5%
5700 · Website				
5730 · Hosting	2,170.20	1,683.34	486.86	28.9%
Total 5700 · Website	2,170.20	1,683.34	486.86	28.9%
6100 · Staff & Board Travel	742.47	227.00	515.47	227.1%
6115 · Bank Service Charge	75.90	75.90	0.00	0.0%
6120 · Credit Card Processing Fees	2,043.07	2,988.96	-945.89	-31.7%
6150 · Depreciation Expense	8,700.00	15,987.97	-7,287.97	-45.6%
6160 · Dues and Subscriptions	90.00	90.00	0.00	0.0%
6180 · Insurance				
6182 · Directors and Officers	1,553.00	1,413.00	140.00	9.9%
6183 · Workman's Comp	350.00	326.00	24.00	7.4%
6184 · Liability and Property	3,081.00	4,485.00	-1,404.00	-31.3%
6185 · Senior Insurance paid by ACA	1,218.00	947.00	271.00	28.6%
6186 · Junior Insurance paid by ACA	2,602.00	2,178.00	424.00	19.5%
6187 · Motor Official thru USAC	5,100.00	1,805.00	3,295.00	182.6%
Total 6180 · Insurance	13,904.00	11,154.00	2,750.00	24.7%
6230 · Licenses and Permits	146.00	83.00	63.00	75.9%
6250 · Postage and Delivery	1,932.69	2,959.78	-1,027.09	-34.7%
6260 · Printing and Reproduction	2,479.17	1,697.41	781.76	46.1%
6270 · Professional Fees				

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6275 · Track Coordinator	4,500.00	0.00	4,500.00	100.0%
6295 · Coaching	1,989.86	0.00	1,989.86	100.0%
6650 · Accounting	1,904.49	1,966.27	-61.78	-3.1%
6659 · Graphic Design	1,480.00	250.00	1,230.00	492.0%
6660 · Administrative Support	1,310.00	0.00	1,310.00	100.0%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	11,890.60	2,216.27	9,674.33	436.5%
6290 · Rent				
6291 · Office	1,800.00	1,800.00	0.00	0.0%
6292 · Storage	1,620.00	1,500.00	120.00	8.0%
Total 6290 · Rent	3,420.00	3,300.00	120.00	3.6%
6340 · Telephone	1,311.06	1,334.58	-23.52	-1.8%
6350 · Meals and Entertainment	950.58	1,006.58	-56.00	-5.6%
6550 · Office Supplies	160.99	766.95	-605.96	-79.0%
6560 · Payroll Expenses				
6561 · Salary	48,859.98	53,629.98	-4,770.00	-8.9%
6562 · Taxes	4,099.23	4,709.20	-609.97	-13.0%
6564 · Payroll Processing Fees	781.00	510.50	270.50	53.0%
6560 · Payroll Expenses - Other	5.80	0.00	5.80	100.0%
Total 6560 · Payroll Expenses	53,746.01	58,849.68	-5,103.67	-8.7%
Total Expense	162,293.23	156,915.85	5,377.38	3.4%
Net Ordinary Income	35,380.66	18,877.87	16,502.79	87.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	167.42	143.74	23.68	16.5%
Total Other Income	167.42	143.74	23.68	16.5%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	0.00	68.03	-68.03	-100.0%
Total 6200 · Interest Expense	0.00	68.03	-68.03	-100.0%
Total Other Expense	0.00	68.03	-68.03	-100.0%
Net Other Income	167.42	75.71	91.71	121.1%
Net Income	35,548.08	18,953.58	16,594.50	87.6%