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10/08/13

Accrual Basis

Bicycle Racing Association of Colorado
Profit & Loss YTD Comparison
 January through September 2013

	Jan - Sep 13	Jan - Sep 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Dues				
4001 · Individual	69,021.72	72,760.63	-3,738.91	-5.1%
4002 · Junior	2,115.00	3,425.00	-1,310.00	-38.3%
4006 · Non-Racing	0.00	220.00	-220.00	-100.0%
4008 · Club	7,505.00	9,240.00	-1,735.00	-18.8%
4009 · 1st Bike Membership	450.00	0.00	450.00	100.0%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	79,091.72	85,665.63	-6,573.91	-7.7%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	29,925.00	-29,995.00	-100.2%
4013 · Less Cost of Transponders	0.00	-19,250.00	19,250.00	100.0%
4014 · Transponder One Day Rental	0.00	7,370.00	-7,370.00	-100.0%
Total 4011 · Transponder Fees	-70.00	18,045.00	-18,115.00	-100.4%
4050 · LA Rebate from USAC	52,453.50	17,348.50	35,105.00	202.4%
4105 · Race Date Fee	1,050.00	1,700.00	-650.00	-38.2%
4107 · Race Designation Fee Silver	0.00	450.00	-450.00	-100.0%
4108 · Race Designation Fee Gold	0.00	550.00	-550.00	-100.0%
4109 · Race Designation Fee Bronze	15.00	0.00	15.00	100.0%
4110 · One Day Memberships	3,861.00	3,677.00	184.00	5.0%
4120 · Surcharges				
4121 · Operational	48,255.00	52,547.00	-4,292.00	-8.2%
4124 · Junior	3,484.00	3,955.00	-471.00	-11.9%
Total 4120 · Surcharges	51,739.00	56,502.00	-4,763.00	-8.4%
4200 · Race Registration Fees	39,669.00	39,877.93	-208.93	-0.5%
4210 · Camp Income	16,971.67	4,244.91	12,726.76	299.8%
4300 · Advertising	-90.00	315.00	-405.00	-128.6%
4400 · Donations	15,355.12	26,213.58	-10,858.46	-41.4%
4410 · Sponsorship	10,607.84	12,456.07	-1,848.23	-14.8%
4600 · Race Kit Items	370.00	352.00	18.00	5.1%
4900 · Other Income	236.34	2,284.65	-2,048.31	-89.7%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-3,484.00	-3,955.00	471.00	11.9%
Total 4910 · Revenue Adjustments	-3,484.00	-3,955.00	471.00	11.9%
Total Income	267,776.19	265,727.27	2,048.92	0.8%
Gross Profit	267,776.19	265,727.27	2,048.92	0.8%
Expense				
5000 · Race Staffing	3,158.03	5,255.63	-2,097.60	-39.9%
5010 · Police	3,577.57	1,855.00	1,722.57	92.9%
5020 · Timing and Results	4,100.00	4,210.12	-110.12	-2.6%

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5030 · Venue Rental	18,073.90	12,069.41	6,004.49	49.8%
5035 · Event Meals	6,551.79	1,966.04	4,585.75	233.3%
5037 · Event Lodging	1,225.28	820.60	404.68	49.3%
5040 · Race Rental Equipment	2,778.40	1,441.08	1,337.32	92.8%
5050 · Officials Fees	4,360.95	3,780.90	580.05	15.3%
5060 · Medical Services	4,120.00	938.00	3,182.00	339.2%
5070 · Race Permits	1,175.00	265.00	910.00	343.4%
5072 · ACA Paid Operational Surcharge	1,082.50	1,335.00	-252.50	-18.9%
5100 · Race Kit				
5102 · Equipment	6,918.63	4,314.71	2,603.92	60.4%
Total 5100 · Race Kit	6,918.63	4,314.71	2,603.92	60.4%
5110 · Race Numbers	11,723.20	12,510.48	-787.28	-6.3%
5300 · Awards				
5310 · Clothing	0.00	1,041.23	-1,041.23	-100.0%
5320 · Medals/Plaques	4,130.37	2,970.46	1,159.91	39.1%
5330 · Prize Money	545.00	775.00	-230.00	-29.7%
5340 · Party	922.55	1,809.84	-887.29	-49.0%
Total 5300 · Awards	5,597.92	6,596.53	-998.61	-15.1%
5400 · Program Expenses	3,165.38	2,053.28	1,112.10	54.2%
5430 · Marketing - Events	524.00	315.00	209.00	66.4%
5431 · Marketing - Materials	8,788.59	6,474.31	2,314.28	35.8%
5432 · Marketing - Advertising	2,413.10	1,735.00	678.10	39.1%
5510 · Outbound Donations	2,470.00	3,089.00	-619.00	-20.0%
5515 · Junior Race Grants Program	0.00	2,330.50	-2,330.50	-100.0%
5517 · Pre-J Permits	50.00	0.00	50.00	100.0%
5700 · Website				
5730 · Hosting	3,256.98	2,548.20	708.78	27.8%
Total 5700 · Website	3,256.98	2,548.20	708.78	27.8%
6100 · Staff & Board Travel	1,001.98	343.49	658.49	191.7%
6115 · Bank Service Charge	102.90	96.90	6.00	6.2%
6120 · Credit Card Processing Fees	3,702.90	3,867.57	-164.67	-4.3%
6150 · Depreciation Expense	13,050.00	21,318.70	-8,268.70	-38.8%
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	700.00	708.00	-8.00	-1.1%
6184 · Liability and Property	3,396.00	4,485.00	-1,089.00	-24.3%
6185 · Senior Insurance paid by ACA	1,854.00	1,622.00	232.00	14.3%
6186 · Junior Insurance paid by ACA	4,165.00	4,116.00	49.00	1.2%
6187 · Motor Official thru USAC	9,325.00	5,005.00	4,320.00	86.3%
Total 6180 · Insurance	20,993.00	17,349.00	3,644.00	21.0%
6230 · Licenses and Permits	196.00	148.00	48.00	32.4%
6240 · Miscellaneous	0.50	0.50	0.00	0.0%

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6250 · Postage and Delivery	2,511.40	3,902.15	-1,390.75	-35.6%
6260 · Printing and Reproduction	2,915.06	1,713.43	1,201.63	70.1%
6270 · Professional Fees				
6275 · Track Coordinator	6,750.00	0.00	6,750.00	100.0%
6295 · Coaching	2,789.86	1,693.55	1,096.31	64.7%
6650 · Accounting	2,767.02	2,453.96	313.06	12.8%
6659 · Graphic Design	1,880.00	450.00	1,430.00	317.8%
6660 · Administrative Support	3,685.00	0.00	3,685.00	100.0%
6665 · Website Support	2,516.66	945.00	1,571.66	166.3%
Total 6270 · Professional Fees	20,388.54	5,542.51	14,846.03	267.9%
6290 · Rent				
6291 · Office	2,700.00	2,700.00	0.00	0.0%
6292 · Storage	2,460.00	2,250.00	210.00	9.3%
Total 6290 · Rent	5,160.00	4,950.00	210.00	4.2%
6340 · Telephone	1,873.83	1,941.24	-67.41	-3.5%
6350 · Meals and Entertainment	1,147.53	1,114.32	33.21	3.0%
6550 · Office Supplies	230.94	997.16	-766.22	-76.8%
6560 · Payroll Expenses				
6561 · Salary	74,324.97	76,349.97	-2,025.00	-2.7%
6562 · Taxes	6,057.38	6,469.90	-412.52	-6.4%
6564 · Payroll Processing Fees	1,061.45	617.75	443.70	71.8%
Total 6560 · Payroll Expenses	81,443.80	83,437.62	-1,993.82	-2.4%
Total Expense	249,919.60	222,716.38	27,203.22	12.2%
Net Ordinary Income	17,856.59	43,010.89	-25,154.30	-58.5%
Other Income/Expense				
Other Income				
4999 · Interest Income	261.34	236.97	24.37	10.3%
Total Other Income	261.34	236.97	24.37	10.3%
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	261.34	168.94	92.40	54.7%
Net Income	18,117.93	43,179.83	-25,061.90	-58.0%