

**Bicycle Racing Association of Colorado - the ACA**  
**Profit & Loss YTD Comparison**  
 January through February 2012

	Jan - Feb 12	Jan - Feb 11	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3999 · Credit Card Transactions	0.00	-36,587.00	36,587.00	100.0%
4000 · Dues				
4001 · Individual	27,644.61	50,855.00	-23,210.39	-45.6%
4002 · Junior	600.00	1,146.00	-546.00	-47.6%
4003 · Family	0.00	500.00	-500.00	-100.0%
4005 · Official / Mechanic	0.00	40.00	-40.00	-100.0%
4006 · Non-Racing	120.00	50.00	70.00	140.0%
4008 · Club	6,745.00	7,475.00	-730.00	-9.8%
4010 · Non-ACA Club Listing	20.00	540.00	-520.00	-96.3%
<b>Total 4000 · Dues</b>	35,129.61	60,606.00	-25,476.39	-42.0%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	5,705.00	40,682.00	-34,977.00	-86.0%
4013 · Less Cost of Transponders	-330.00	-25,300.00	24,970.00	98.7%
<b>Total 4011 · Transponder Fees</b>	5,375.00	15,382.00	-10,007.00	-65.1%
4050 · LA Rebate from USAC	10,205.00	0.00	10,205.00	100.0%
4100 · Permits	0.00	100.00	-100.00	-100.0%
4105 · Race Date Fee	825.00	0.00	825.00	100.0%
4107 · Race Designation Fee Silver	50.00	0.00	50.00	100.0%
4108 · Race Designation Fee Gold	50.00	0.00	50.00	100.0%
4110 · One Day Memberships	0.00	66.00	-66.00	-100.0%
4120 · Surcharges				
4121 · Operational	0.00	222.00	-222.00	-100.0%
4124 · Junior	0.00	36.00	-36.00	-100.0%
<b>Total 4120 · Surcharges</b>	0.00	258.00	-258.00	-100.0%
4300 · Advertising	300.00	0.00	300.00	100.0%
4400 · Donations	2,293.78	2,285.00	8.78	0.4%
4410 · Sponsorship	5,811.07	0.00	5,811.07	100.0%
4900 · Other Income	84.00	0.00	84.00	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	0.00	-36.00	36.00	100.0%
<b>Total 4910 · Revenue Adjustments</b>	0.00	-36.00	36.00	100.0%
5500 · Refunds	-25.00	0.00	-25.00	-100.0%
<b>Total Income</b>	60,098.46	42,074.00	18,024.46	42.8%
<b>Gross Profit</b>	60,098.46	42,074.00	18,024.46	42.8%
<b>Expense</b>				
5000 · Race Staffing	463.57	0.00	463.57	100.0%
5030 · Venue Rental	213.00	3,373.00	-3,160.00	-93.7%
5110 · Race Numbers	1,988.80	0.00	1,988.80	100.0%
5300 · Awards				

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5320 · Medals/Plaques	623.60	5,820.77	-5,197.17	-89.3%
5330 · Prize Money	0.00	575.00	-575.00	-100.0%
5340 · Party	672.98	468.31	204.67	43.7%
<b>Total 5300 · Awards</b>	<b>1,296.58</b>	<b>6,864.08</b>	<b>-5,567.50</b>	<b>-81.1%</b>
5400 · Program Equipment	689.68	0.00	689.68	100.0%
5430 · Marketing Goods				
5431 · Other Marketing	1,071.46	0.00	1,071.46	100.0%
5430 · Marketing Goods - Other	1,056.76	0.00	1,056.76	100.0%
<b>Total 5430 · Marketing Goods</b>	<b>2,128.22</b>	<b>0.00</b>	<b>2,128.22</b>	<b>100.0%</b>
5700 · Website				
5710 · Components	0.00	224.87	-224.87	-100.0%
5730 · Hosting	1,017.07	513.79	503.28	98.0%
<b>Total 5700 · Website</b>	<b>1,017.07</b>	<b>738.66</b>	<b>278.41</b>	<b>37.7%</b>
6115 · Bank Service Charge	10.00	0.00	10.00	100.0%
6120 · Credit Card Processing Fees	698.64	2,373.40	-1,674.76	-70.6%
6150 · Depreciation Expense	3,426.00	0.00	3,426.00	100.0%
6160 · Dues and Subscriptions	0.00	1,140.00	-1,140.00	-100.0%
6170 · Equipment Rental	280.00	0.00	280.00	100.0%
6180 · Insurance				
6182 · Directors and Officers	0.00	1,327.00	-1,327.00	-100.0%
6184 · Liability and Property	2,180.60	3,467.00	-1,286.40	-37.1%
6186 · Junior Insurance paid by ACA	0.00	57.42	-57.42	-100.0%
<b>Total 6180 · Insurance</b>	<b>2,180.60</b>	<b>4,851.42</b>	<b>-2,670.82</b>	<b>-55.1%</b>
6230 · Licenses and Permits	60.00	0.00	60.00	100.0%
6250 · Postage and Delivery	1,028.16	2,384.43	-1,356.27	-56.9%
6260 · Printing and Reproduction	184.31	95.64	88.67	92.7%
6270 · Professional Fees				
6650 · Accounting	734.71	0.00	734.71	100.0%
<b>Total 6270 · Professional Fees</b>	<b>734.71</b>	<b>0.00</b>	<b>734.71</b>	<b>100.0%</b>
6290 · Rent				
6291 · Office	600.00	1,100.00	-500.00	-45.5%
6292 · Storage	500.00	500.00	0.00	0.0%
<b>Total 6290 · Rent</b>	<b>1,100.00</b>	<b>1,600.00</b>	<b>-500.00</b>	<b>-31.3%</b>
6340 · Telephone	455.23	154.64	300.59	194.4%
6350 · Meals and Entertainment	259.22	480.31	-221.09	-46.0%
6550 · Office Supplies	0.00	281.80	-281.80	-100.0%
6560 · Payroll Expenses				
6561 · Salary	20,036.66	15,816.50	4,220.16	26.7%
6562 · Taxes	1,981.62	1,360.11	621.51	45.7%
6564 · Payroll Processing Fees	311.00	365.45	-54.45	-14.9%
6560 · Payroll Expenses - Other	10.00	0.00	10.00	100.0%

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<b>Total 6560 · Payroll Expenses</b>	<u>22,339.28</u>	<u>17,542.06</u>	<u>4,797.22</u>	<u>27.4%</u>
<b>Total Expense</b>	<u>40,553.07</u>	<u>41,879.44</u>	<u>-1,326.37</u>	<u>-3.2%</u>
<b>Net Ordinary Income</b>	<u>19,545.39</u>	<u>194.56</u>	<u>19,350.83</u>	<u>9,945.9%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>4999 · Interest Income</b>	<u>23.98</u>	<u>86.12</u>	<u>-62.14</u>	<u>-72.2%</u>
<b>Total Other Income</b>	<u>23.98</u>	<u>86.12</u>	<u>-62.14</u>	<u>-72.2%</u>
<b>Net Other Income</b>	<u>23.98</u>	<u>86.12</u>	<u>-62.14</u>	<u>-72.2%</u>
<b>Net Income</b>	<u><u>19,569.37</u></u>	<u><u>280.68</u></u>	<u><u>19,288.69</u></u>	<u><u>6,872.1%</u></u>