

Bicycle Racing Association of Colorado - the ACA
Profit & Loss Prev Year Comparison
 January through May 2012

	Jan - May 12	Jan - May 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	57,563.81	89,870.00	-32,306.19	-36.0%
4002 · Junior	1,805.00	3,146.00	-1,341.00	-42.6%
4003 · Family	0.00	655.00	-655.00	-100.0%
4004 · Combo Racer/Official	0.00	180.00	-180.00	-100.0%
4005 · Official / Mechanic	0.00	260.00	-260.00	-100.0%
4006 · Non-Racing	220.00	170.00	50.00	29.4%
4008 · Club	8,385.00	9,975.00	-1,590.00	-15.9%
4010 · Non-ACA Club Listing	20.00	1,300.00	-1,280.00	-98.5%
Total 4000 · Dues	67,993.81	105,556.00	-37,562.19	-35.6%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	20,405.00	73,595.88	-53,190.88	-72.3%
4013 · Less Cost of Transponders	-13,046.00	-45,914.00	32,868.00	71.6%
4014 · Transponder One Day Rental	2,150.00	0.00	2,150.00	100.0%
Total 4011 · Transponder Fees	9,509.00	27,681.88	-18,172.88	-65.7%
4050 · LA Rebate from USAC	16,328.00	0.00	16,328.00	100.0%
4100 · Permits				
4101 · Late Fees	0.00	225.00	-225.00	-100.0%
4100 · Permits - Other	0.00	1,425.00	-1,425.00	-100.0%
Total 4100 · Permits	0.00	1,650.00	-1,650.00	-100.0%
4105 · Race Date Fee	1,000.00	0.00	1,000.00	100.0%
4107 · Race Designation Fee Silver	175.00	0.00	175.00	100.0%
4108 · Race Designation Fee Gold	250.00	0.00	250.00	100.0%
4110 · One Day Memberships	1,508.00	1,446.00	62.00	4.3%
4120 · Surcharges				
4121 · Operational	18,332.50	9,520.00	8,812.50	92.6%
4124 · Junior	547.00	620.00	-73.00	-11.8%
Total 4120 · Surcharges	18,879.50	10,140.00	8,739.50	86.2%
4200 · Race Registration Fees	20,220.61	83,736.03	-63,515.42	-75.9%
4210 · Camp Income	0.00	2,750.00	-2,750.00	-100.0%
4300 · Advertising	300.00	1,020.00	-720.00	-70.6%
4400 · Donations	3,097.28	3,802.00	-704.72	-18.5%
4410 · Sponsorship	10,606.07	750.00	9,856.07	1,314.1%
4600 · Race Kit Items	40.00	155.00	-115.00	-74.2%
4900 · Other Income	772.18	1,033.16	-260.98	-25.3%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-670.00	-620.00	-50.00	-8.1%
Total 4910 · Revenue Adjustments	-670.00	-620.00	-50.00	-8.1%
5500 · Refunds	-25.00	-50.00	25.00	50.0%

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Total Income	149,984.45	239,050.07	-89,065.62	-37.3%
Gross Profit	149,984.45	239,050.07	-89,065.62	-37.3%
Expense				
5000 · Race Staffing	1,986.83	9,822.57	-7,835.74	-79.8%
5010 · Police	640.00	2,840.00	-2,200.00	-77.5%
5020 · Timing and Results	430.00	5,606.60	-5,176.60	-92.3%
5030 · Venue Rental	3,025.40	12,617.45	-9,592.05	-76.0%
5040 · Race Rental Equipment	0.00	711.00	-711.00	-100.0%
5050 · Officials Fees	647.55	2,757.35	-2,109.80	-76.5%
5055 · Junior Race Entry Fee Waived	0.00	8,250.00	-8,250.00	-100.0%
5057 · Senior Race Entry Fee Waived	0.00	4,785.00	-4,785.00	-100.0%
5060 · Medical Services	0.00	1,200.00	-1,200.00	-100.0%
5100 · Race Kit				
5102 · Equipment	2,046.76	922.74	1,124.02	121.8%
Total 5100 · Race Kit	2,046.76	922.74	1,124.02	121.8%
5110 · Race Numbers	11,817.50	5,784.04	6,033.46	104.3%
5300 · Awards				
5320 · Medals/Plaques	623.60	6,114.72	-5,491.12	-89.8%
5330 · Prize Money	25.00	660.00	-635.00	-96.2%
5340 · Party	512.98	468.31	44.67	9.5%
Total 5300 · Awards	1,161.58	7,243.03	-6,081.45	-84.0%
5400 · Program Equipment	1,316.76	0.00	1,316.76	100.0%
5430 · Marketing - Events	315.00	0.00	315.00	100.0%
5431 · Marketing - Materials	4,310.84	1,174.13	3,136.71	267.2%
5432 · Marketing - Advertising	1,735.00	0.00	1,735.00	100.0%
5510 · Outbound Donations	0.00	3,000.00	-3,000.00	-100.0%
5700 · Website				
5710 · Components	0.00	511.47	-511.47	-100.0%
5730 · Hosting	1,474.42	1,125.35	349.07	31.0%
Total 5700 · Website	1,474.42	1,636.82	-162.40	-9.9%
6100 · Staff Travel	5.00	0.00	5.00	100.0%
6115 · Bank Service Charge	63.90	20.00	43.90	219.5%
6120 · Credit Card Processing Fees	2,623.88	6,190.28	-3,566.40	-57.6%
6150 · Depreciation Expense	13,916.65	3,426.00	10,490.65	306.2%
6160 · Dues and Subscriptions	90.00	1,219.95	-1,129.95	-92.6%
6180 · Insurance				
6182 · Directors and Officers	1,413.00	1,327.00	86.00	6.5%
6184 · Liability and Property	3,908.90	5,583.16	-1,674.26	-30.0%
6185 · Senior Insurance paid by ACA	0.00	5,502.75	-5,502.75	-100.0%
6186 · Junior Insurance paid by ACA	1,272.00	1,534.39	-262.39	-17.1%
Total 6180 · Insurance	6,593.90	13,947.30	-7,353.40	-52.7%

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Accrual Basis

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6230 · Licenses and Permits	248.00	0.00	248.00	100.0%
6240 · Miscellaneous	0.00	0.02	-0.02	-100.0%
6250 · Postage and Delivery	2,470.57	3,928.84	-1,458.27	-37.1%
6260 · Printing and Reproduction	1,630.64	1,017.50	613.14	60.3%
6270 · Professional Fees				
6295 · Coaching	0.00	1,195.20	-1,195.20	-100.0%
6650 · Accounting	1,821.77	1,199.77	622.00	51.8%
6659 · Graphic Design	250.00	0.00	250.00	100.0%
Total 6270 · Professional Fees	2,071.77	2,394.97	-323.20	-13.5%
6290 · Rent				
6291 · Office	1,500.00	1,100.00	400.00	36.4%
6292 · Storage	1,250.00	1,250.00	0.00	0.0%
Total 6290 · Rent	2,750.00	2,350.00	400.00	17.0%
6340 · Telephone	1,132.78	385.44	747.34	193.9%
6350 · Meals and Entertainment	842.97	685.73	157.24	22.9%
6550 · Office Supplies	697.86	610.91	86.95	14.2%
6560 · Payroll Expenses				
6561 · Salary	45,546.65	54,628.16	-9,081.51	-16.6%
6562 · Taxes	4,051.28	5,371.29	-1,320.01	-24.6%
6564 · Payroll Processing Fees	602.15	490.36	111.79	22.8%
6560 · Payroll Expenses - Other	0.00	6.25	-6.25	-100.0%
Total 6560 · Payroll Expenses	50,200.08	60,496.06	-10,295.98	-17.0%
Total Expense	116,245.64	165,023.73	-48,778.09	-29.6%
Net Ordinary Income	33,738.81	74,026.34	-40,287.53	-54.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	83.73	236.30	-152.57	-64.6%
Total Other Income	83.73	236.30	-152.57	-64.6%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	68.03	0.00	68.03	100.0%
Total 6200 · Interest Expense	68.03	0.00	68.03	100.0%
Total Other Expense	68.03	0.00	68.03	100.0%
Net Other Income	15.70	236.30	-220.60	-93.4%
Net Income	33,754.51	74,262.64	-40,508.13	-54.6%