

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
January through November 2014

	Jan - Nov 14	Jan - Nov 13	\$ Change
Ordinary Income/Expense			
Income			
3999 · Credit Card Transactions	0.00	0.00	0.00
4000 · Dues			
4001 · Individual	66,656.67	72,799.48	-6,142.81
4002 · Junior	1,065.00	2,205.00	-1,140.00
4008 · Club	9,575.00	8,170.00	1,405.00
4009 · 1st Bike Membership	0.00	450.00	-450.00
Total 4000 · Dues	77,296.67	83,624.48	-6,327.81
4011 · Transponder Fees			
4012 · Transponder Usage Fees	0.00	-70.00	70.00
Total 4011 · Transponder Fees	0.00	-70.00	70.00
4050 · LA Rebate from USAC	27,397.17	55,441.00	-28,043.83
4105 · Race Date Fee	1,750.00	1,875.00	-125.00
4107 · Race Designation Fee Silver	0.00	0.00	0.00
4108 · Race Designation Fee Gold	0.00	0.00	0.00
4109 · Race Designation Fee Bronze	0.00	0.00	0.00
4110 · One Day Memberships	4,637.00	5,697.00	-1,060.00
4120 · Surcharges			
4121 · Operational	61,770.75	67,451.00	-5,680.25
4124 · Junior	2,122.50	6,083.50	-3,961.00
4120 · Surcharges - Other	0.00	0.00	0.00
Total 4120 · Surcharges	63,893.25	73,534.50	-9,641.25
4200 · Race Registration Fees	22,920.55	42,490.00	-19,569.45
4210 · Camp Income	22,388.52	15,255.00	7,133.52
4400 · Donations			
4401 · Vic Williams Scholarship Fund	8,471.00	0.00	8,471.00
4400 · Donations - Other	14,021.71	22,824.99	-8,803.28
Total 4400 · Donations	22,492.71	22,824.99	-332.28
4410 · Sponsorship	10,234.24	17,607.84	-7,373.60
4500 · Merchandise Sales	55.00	0.00	55.00
4600 · Race Kit Items	97.02	370.00	-272.98
4900 · Other Income	500.00	239.34	260.66
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	-2,122.50	-6,083.50	3,961.00
Total 4910 · Revenue Adjustments	-2,122.50	-6,083.50	3,961.00
5500 · Refunds	-500.00	0.00	-500.00
Total Income	251,039.63	312,805.65	-61,766.02
Gross Profit	251,039.63	312,805.65	-61,766.02
Expense			
5000 · Race Staffing	2,604.38	3,158.03	-553.65
5010 · Police	3,401.93	3,577.57	-175.64
5020 · Timing and Results	2,900.00	4,100.00	-1,200.00
5030 · Venue Rental	15,557.00	19,543.90	-3,986.90
5035 · Event Meals	2,119.59	18,320.87	-16,201.28
5037 · Event Lodging	2,700.46	1,225.28	1,475.18
5040 · Event Rental Equipment	1,249.66	3,096.48	-1,846.82
5050 · Officials Fees	4,080.00	4,580.95	-500.95
5060 · Medical Services	1,120.13	4,120.00	-2,999.87
5070 · Event Permits	646.00	1,175.00	-529.00
5072 · ACA Paid Operational Surcharge	326.00	1,082.50	-756.50
5100 · Race Kit			
5102 · Equipment	5,729.73	7,567.08	-1,837.35
Total 5100 · Race Kit	5,729.73	7,567.08	-1,837.35

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5110 · Race Numbers	20,834.20	13,058.49	7,775.71
5115 · USADA at ACA Events	1,750.00	0.00	1,750.00
5200 · Camps			
5201 · Camp Manager	4,873.63	0.00	4,873.63
5202 · Venue Rental	24,311.72	0.00	24,311.72
5203 · Camp Meals	1,599.98	0.00	1,599.98
5204 · Camp Permit Fees	70.00	0.00	70.00
5205 · Camp Clothing/Gear	1,565.68	0.00	1,565.68
5206 · Camp Coach	3,272.80	0.00	3,272.80
Total 5200 · Camps	35,693.81	0.00	35,693.81
5300 · Awards			
5320 · Medals/Plaques	7,075.71	5,153.37	1,922.34
5330 · Prize Money	2,375.00	545.00	1,830.00
5340 · Party	9,163.13	4,614.76	4,548.37
5300 · Awards - Other	0.00	0.00	0.00
Total 5300 · Awards	18,613.84	10,313.13	8,300.71
5400 · Program Expenses	22.57	3,789.74	-3,767.17
5420 · Clothing	1,280.00	0.00	1,280.00
5430 · Marketing - Events	121.44	524.00	-402.56
5431 · Marketing - Materials	0.00	8,788.59	-8,788.59
5432 · Marketing - Advertising	1,432.48	2,503.10	-1,070.62
5510 · Outbound Donations	0.00	2,520.00	-2,520.00
5517 · Pre-J Permits	400.00	475.00	-75.00
5520 · 1st Bike Program	0.00	856.70	-856.70
5700 · Website			
5730 · Hosting	3,209.92	3,935.51	-725.59
Total 5700 · Website	3,209.92	3,935.51	-725.59
6100 · Staff & Board Travel	603.67	1,091.55	-487.88
6115 · Bank Service Charge	256.00	140.90	115.10
6117 · Computer Software	49.95	0.00	49.95
6120 · Credit Card Processing Fees	2,756.91	4,869.97	-2,113.06
6150 · Depreciation Expense	15,950.00	15,950.00	0.00
6160 · Dues and Subscriptions	1,184.88	90.00	1,094.88
6180 · Insurance			
6182 · Directors and Officers	2,402.40	1,553.00	849.40
6183 · Workman's Comp	885.00	773.00	112.00
6184 · Liability and Property	3,509.60	3,396.00	113.60
6185 · Senior Insurance paid by ACA	0.00	1,854.00	-1,854.00
6186 · Junior Insurance paid by ACA	3,662.00	7,812.00	-4,150.00
6187 · Motor Official thru USAC	9,650.00	9,325.00	325.00
Total 6180 · Insurance	20,109.00	24,713.00	-4,604.00
6230 · Licenses and Permits	100.00	196.00	-96.00
6240 · Miscellaneous	682.50	6.50	676.00
6250 · Postage and Delivery	2,004.71	2,844.00	-839.29
6260 · Printing and Reproduction	270.08	2,915.06	-2,644.98
6270 · Professional Fees			
6275 · Track Coordinator	6,000.00	6,750.00	-750.00
6295 · Coaching	0.00	2,989.86	-2,989.86
6650 · Accounting	2,339.38	3,234.52	-895.14
6655 · Consulting	0.00	500.00	-500.00
6659 · Graphic Design	0.00	1,880.00	-1,880.00
6660 · Administrative Support	0.00	3,885.00	-3,885.00
6665 · Website Support	0.00	4,102.66	-4,102.66
Total 6270 · Professional Fees	8,339.38	23,342.04	-15,002.66

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Accrual Basis

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6290 · Rent			
6291 · Office	3,300.00	3,300.00	0.00
6292 · Storage	3,080.00	3,020.00	60.00
Total 6290 · Rent	6,380.00	6,320.00	60.00
6340 · Telephone	2,118.94	2,249.19	-130.25
6350 · Meals and Entertainment	503.64	1,885.36	-1,381.72
6550 · Office Supplies	1,782.52	636.11	1,146.41
6560 · Payroll Expenses			
6561 · Salary	84,738.29	93,734.96	-8,996.67
6562 · Taxes	6,950.11	7,586.25	-636.14
6564 · Payroll Processing Fees	957.38	1,246.45	-289.07
Total 6560 · Payroll Expenses	92,645.78	102,567.66	-9,921.88
Total Expense	281,531.10	308,129.26	-26,598.16
Net Ordinary Income	-30,491.47	4,676.39	-35,167.86
Other Income/Expense			
Other Income			
4999 · Interest Income	196.20	319.83	-123.63
Total Other Income	196.20	319.83	-123.63
Other Expense			
Ask my Accountant	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	196.20	319.83	-123.63
Net Income	-30,295.27	4,996.22	-35,291.49

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January through November 2014

	% Change
Ordinary Income/Expense	
Income	
3999 · Credit Card Transactions	0.0%
4000 · Dues	
4001 · Individual	-8.4%
4002 · Junior	-51.7%
4008 · Club	17.2%
4009 · 1st Bike Membership	-100.0%
Total 4000 · Dues	-7.6%
4011 · Transponder Fees	
4012 · Transponder Usage Fees	100.0%
Total 4011 · Transponder Fees	100.0%
4050 · LA Rebate from USAC	-50.6%
4105 · Race Date Fee	-6.7%
4107 · Race Designation Fee Silver	0.0%
4108 · Race Designation Fee Gold	0.0%
4109 · Race Designation Fee Bronze	0.0%
4110 · One Day Memberships	-18.6%
4120 · Surcharges	
4121 · Operational	-8.4%
4124 · Junior	-65.1%
4120 · Surcharges - Other	0.0%
Total 4120 · Surcharges	-13.1%
4200 · Race Registration Fees	-46.1%
4210 · Camp Income	46.8%
4400 · Donations	
4401 · Vic Williams Scholarship Fund	100.0%
4400 · Donations - Other	-38.6%
Total 4400 · Donations	-1.5%
4410 · Sponsorship	-41.9%
4500 · Merchandise Sales	100.0%
4600 · Race Kit Items	-73.8%
4900 · Other Income	108.9%
4910 · Revenue Adjustments	
5401 · Jr Operation Surcharges Waived	65.1%
Total 4910 · Revenue Adjustments	65.1%
5500 · Refunds	-100.0%
Total Income	-19.8%
Gross Profit	-19.8%
Expense	
5000 · Race Staffing	-17.5%
5010 · Police	-4.9%
5020 · Timing and Results	-29.3%
5030 · Venue Rental	-20.4%
5035 · Event Meals	-88.4%
5037 · Event Lodging	120.4%
5040 · Event Rental Equipment	-59.6%
5050 · Officials Fees	-10.9%
5060 · Medical Services	-72.8%
5070 · Event Permits	-45.0%
5072 · ACA Paid Operational Surcharge	-69.9%
5100 · Race Kit	
5102 · Equipment	-24.3%
Total 5100 · Race Kit	-24.3%

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	% Change
5110 · Race Numbers	59.6%
5115 · USADA at ACA Events	100.0%
5200 · Camps	
5201 · Camp Manager	100.0%
5202 · Venue Rental	100.0%
5203 · Camp Meals	100.0%
5204 · Camp Permit Fees	100.0%
5205 · Camp Clothing/Gear	100.0%
5206 · Camp Coach	100.0%
Total 5200 · Camps	100.0%
5300 · Awards	
5320 · Medals/Plaques	37.3%
5330 · Prize Money	335.8%
5340 · Party	98.6%
5300 · Awards - Other	0.0%
Total 5300 · Awards	80.5%
5400 · Program Expenses	-99.4%
5420 · Clothing	100.0%
5430 · Marketing - Events	-76.8%
5431 · Marketing - Materials	-100.0%
5432 · Marketing - Advertising	-42.8%
5510 · Outbound Donations	-100.0%
5517 · Pre-J Permits	-15.8%
5520 · 1st Bike Program	-100.0%
5700 · Website	
5730 · Hosting	-18.4%
Total 5700 · Website	-18.4%
6100 · Staff & Board Travel	-44.7%
6115 · Bank Service Charge	81.7%
6117 · Computer Software	100.0%
6120 · Credit Card Processing Fees	-43.4%
6150 · Depreciation Expense	0.0%
6160 · Dues and Subscriptions	1,216.5%
6180 · Insurance	
6182 · Directors and Officers	54.7%
6183 · Workman's Comp	14.5%
6184 · Liability and Property	3.4%
6185 · Senior Insurance paid by ACA	-100.0%
6186 · Junior Insurance paid by ACA	-53.1%
6187 · Motor Official thru USAC	3.5%
Total 6180 · Insurance	-18.6%
6230 · Licenses and Permits	-49.0%
6240 · Miscellaneous	10,400.0%
6250 · Postage and Delivery	-29.5%
6260 · Printing and Reproduction	-90.7%
6270 · Professional Fees	
6275 · Track Coordinator	-11.1%
6295 · Coaching	-100.0%
6650 · Accounting	-27.7%
6655 · Consulting	-100.0%
6659 · Graphic Design	-100.0%
6660 · Administrative Support	-100.0%
6665 · Website Support	-100.0%
Total 6270 · Professional Fees	-64.3%

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	% Change
6290 · Rent	
6291 · Office	0.0%
6292 · Storage	2.0%
Total 6290 · Rent	1.0%
6340 · Telephone	-5.8%
6350 · Meals and Entertainment	-73.3%
6550 · Office Supplies	180.2%
6560 · Payroll Expenses	
6561 · Salary	-9.6%
6562 · Taxes	-8.4%
6564 · Payroll Processing Fees	-23.2%
Total 6560 · Payroll Expenses	-9.7%
Total Expense	-8.6%
Net Ordinary Income	-752.0%
Other Income/Expense	
Other Income	
4999 · Interest Income	-38.7%
Total Other Income	-38.7%
Other Expense	
Ask my Accountant	0.0%
Total Other Expense	0.0%
Net Other Income	-38.7%
Net Income	<u>-706.4%</u>