

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	55,344.07	60,886.10	-5,542.03	-9.1%
4002 · Junior	1,185.00	2,045.00	-860.00	-42.1%
4006 · Non-Racing	0.00	220.00	-220.00	-100.0%
4008 · Club	7,030.00	8,480.00	-1,450.00	-17.1%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	63,559.07	71,651.10	-8,092.03	-11.3%
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	1,581.00	1,778.00	-197.00	-11.1%
4120 · Surcharges				
4121 · Operational	23,099.50	25,821.00	-2,721.50	-10.5%
4124 · Junior	1,807.50	1,198.50	609.00	50.8%
Total 4120 · Surcharges	24,907.00	27,019.50	-2,112.50	-7.8%
4200 · Race Registration Fees	24,438.94	26,062.04	-1,623.10	-6.2%
4210 · Camp Income	5,972.15	3,500.00	2,472.15	70.6%
4300 · Advertising	0.00	300.00	-300.00	-100.0%
4400 · Donations	13,179.00	5,726.88	7,452.12	130.1%
4410 · Sponsorship	9,007.84	12,056.07	-3,048.23	-25.3%
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	-1,807.50	-1,198.50	-609.00	-50.8%
Total 4910 · Revenue Adjustments	-1,807.50	-1,198.50	-609.00	-50.8%
Total Income	191,679.84	175,793.72	15,886.12	9.0%
Gross Profit	191,679.84	175,793.72	15,886.12	9.0%
Expense				
5000 · Race Staffing	1,190.16	2,468.45	-1,278.29	-51.8%
5010 · Police	353.61	1,855.00	-1,501.39	-80.9%
5020 · Timing and Results	2,500.00	3,344.12	-844.12	-25.2%

12:08 PM

06/10/13

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5030 · Venue Rental	7,473.90	9,524.80	-2,050.90	-21.5%
5035 · Event Meals	6,049.32	1,512.32	4,537.00	300.0%
5037 · Event Lodging	1,225.28	820.60	404.68	49.3%
5040 · Race Rental Equipment	0.00	540.00	-540.00	-100.0%
5050 · Officials Fees	2,802.89	3,224.10	-421.21	-13.1%
5060 · Medical Services	595.00	728.00	-133.00	-18.3%
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	0.00	275.00	-275.00	-100.0%
5340 · Party	922.55	512.98	409.57	79.8%
5300 · Awards - Other	0.00	0.00	0.00	0.0%
Total 5300 · Awards	4,779.92	1,832.24	2,947.68	160.9%
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	300.00	2,000.00	-1,700.00	-85.0%
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	2,027.12	2,988.96	-961.84	-32.2%
6150 · Depreciation Expense	7,250.00	15,987.97	-8,737.97	-54.7%
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	80.00	947.00	-867.00	-91.6%
6186 · Junior Insurance paid by ACA	2,163.00	2,178.00	-15.00	-0.7%
6187 · Motor Official thru USAC	3,425.00	1,805.00	1,620.00	89.8%
Total 6180 · Insurance	10,652.00	11,154.00	-502.00	-4.5%
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	2,439.62	1,697.41	742.21	43.7%
6270 · Professional Fees				

12:08 PM

06/10/13

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6275 · Track Coordinator	3,750.00	0.00	3,750.00	100.0%
6295 · Coaching	1,239.86	0.00	1,239.86	100.0%
6650 · Accounting	1,904.49	1,966.27	-61.78	-3.1%
6659 · Graphic Design	1,080.00	250.00	830.00	332.0%
6660 · Administrative Support	1,135.00	0.00	1,135.00	100.0%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	9,815.60	2,216.27	7,599.33	342.9%
6290 · Rent				
6291 · Office	1,800.00	1,800.00	0.00	0.0%
6292 · Storage	1,340.00	1,500.00	-160.00	-10.7%
Total 6290 · Rent	3,140.00	3,300.00	-160.00	-4.9%
6340 · Telephone	1,078.47	1,334.58	-256.11	-19.2%
6350 · Meals and Entertainment	910.21	1,006.58	-96.37	-9.6%
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	4,087.35	4,709.20	-621.85	-13.2%
6564 · Payroll Processing Fees	751.05	510.50	240.55	47.1%
6560 · Payroll Expenses - Other	5.80	0.00	5.80	100.0%
Total 6560 · Payroll Expenses	53,704.18	58,849.68	-5,145.50	-8.7%
Total Expense	147,369.96	156,915.85	-9,545.89	-6.1%
Net Ordinary Income	44,309.88	18,877.87	25,432.01	134.7%
Other Income/Expense				
Other Income				
4999 · Interest Income	139.45	143.74	-4.29	-3.0%
Total Other Income	139.45	143.74	-4.29	-3.0%
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	139.45	75.71	63.74	84.2%
Net Income	44,449.33	18,953.58	25,495.75	134.5%