

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

	Jan - Oct 12	Jan - Oct 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	74,590.36	117,995.00	-43,404.64	-36.8%
4002 · Junior	3,665.00	5,786.00	-2,121.00	-36.7%
4003 · Family	0.00	755.00	-755.00	-100.0%
4004 · Combo Racer/Official	0.00	225.00	-225.00	-100.0%
4005 · Official / Mechanic	0.00	280.00	-280.00	-100.0%
4006 · Non-Racing	240.00	285.00	-45.00	-15.8%
4008 · Club	9,335.00	10,825.00	-1,490.00	-13.8%
4010 · Non-ACA Club Listing	20.00	2,160.00	-2,140.00	-99.1%
Total 4000 · Dues	87,850.36	138,311.00	-50,460.64	-36.5%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	31,535.00	98,046.88	-66,511.88	-67.8%
4013 · Less Cost of Transponders	-20,174.00	-61,094.00	40,920.00	67.0%
4014 · Transponder One Day Rental	8,415.00	0.00	8,415.00	100.0%
Total 4011 · Transponder Fees	19,776.00	36,952.88	-17,176.88	-46.5%
4050 · LA Rebate from USAC	18,369.00	0.00	18,369.00	100.0%
4100 · Permits				
4101 · Late Fees	0.00	500.00	-500.00	-100.0%
4100 · Permits - Other	0.00	2,150.00	-2,150.00	-100.0%
Total 4100 · Permits	0.00	2,650.00	-2,650.00	-100.0%
4105 · Race Date Fee	2,550.00	575.00	1,975.00	343.5%
4107 · Race Designation Fee Silver	550.00	0.00	550.00	100.0%
4108 · Race Designation Fee Gold	650.00	0.00	650.00	100.0%
4110 · One Day Memberships	4,043.00	12,216.00	-8,173.00	-66.9%
4120 · Surcharges				
4121 · Operational	62,225.50	38,064.00	24,161.50	63.5%
4124 · Junior	4,871.50	3,281.00	1,590.50	48.5%
Total 4120 · Surcharges	67,097.00	41,345.00	25,752.00	62.3%
4200 · Race Registration Fees	39,877.93	119,311.27	-79,433.34	-66.6%
4210 · Camp Income	7,343.64	8,406.71	-1,063.07	-12.7%
4300 · Advertising	415.00	1,365.00	-950.00	-69.6%
4400 · Donations	26,943.38	5,037.50	21,905.88	434.9%
4410 · Sponsorship	12,456.07	5,743.00	6,713.07	116.9%
4600 · Race Kit Items	472.00	1,559.00	-1,087.00	-69.7%
4900 · Other Income	2,284.65	1,308.89	975.76	74.6%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-4,871.50	-3,281.00	-1,590.50	-48.5%
Total 4910 · Revenue Adjustments	-4,871.50	-3,281.00	-1,590.50	-48.5%
5500 · Refunds	0.00	38.50	-38.50	-100.0%

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Total Income	285,806.53	371,538.75	-85,732.22	-23.1%
Gross Profit	285,806.53	371,538.75	-85,732.22	-23.1%
Expense				
5000 · Race Staffing	5,255.63	19,051.16	-13,795.53	-72.4%
5010 · Police	1,855.00	5,108.61	-3,253.61	-63.7%
5020 · Timing and Results	4,210.12	12,027.20	-7,817.08	-65.0%
5030 · Venue Rental	17,925.11	17,583.45	341.66	1.9%
5035 · Event Meals	2,166.04	6,021.65	-3,855.61	-64.0%
5037 · Event Lodging	820.60	0.00	820.60	100.0%
5040 · Race Rental Equipment	2,072.08	2,970.96	-898.88	-30.3%
5050 · Officials Fees	3,780.90	6,667.16	-2,886.26	-43.3%
5055 · Junior Race Entry Fee Waived	0.00	12,185.00	-12,185.00	-100.0%
5057 · Senior Race Entry Fee Waived	0.00	6,565.00	-6,565.00	-100.0%
5060 · Medical Services	938.00	2,343.00	-1,405.00	-60.0%
5070 · Race Permits	325.00	0.00	325.00	100.0%
5072 · ACA Paid Operational Surcharge	1,335.00	2,994.00	-1,659.00	-55.4%
5100 · Race Kit				
5102 · Equipment	3,783.92	2,160.66	1,623.26	75.1%
Total 5100 · Race Kit	3,783.92	2,160.66	1,623.26	75.1%
5110 · Race Numbers	12,510.48	8,623.97	3,886.51	45.1%
5300 · Awards				
5310 · Clothing	1,041.23	0.00	1,041.23	100.0%
5320 · Medals/Plaques	2,970.46	9,783.09	-6,812.63	-69.6%
5330 · Prize Money	775.00	695.00	80.00	11.5%
5340 · Party	1,809.84	965.39	844.45	87.5%
Total 5300 · Awards	6,596.53	11,443.48	-4,846.95	-42.4%
5400 · Program Expenses	2,053.28	4,487.60	-2,434.32	-54.3%
5430 · Marketing - Events	315.00	1,664.32	-1,349.32	-81.1%
5431 · Marketing - Materials	6,799.79	1,174.13	5,625.66	479.1%
5432 · Marketing - Advertising	1,735.00	0.00	1,735.00	100.0%
5510 · Outbound Donations	3,699.50	4,000.00	-300.50	-7.5%
5515 · Junior Race Grants Program	2,330.50	0.00	2,330.50	100.0%
5700 · Website				
5710 · Components	945.00	581.17	363.83	62.6%
5730 · Hosting	2,860.82	2,163.19	697.63	32.3%
Total 5700 · Website	3,805.82	2,744.36	1,061.46	38.7%
6100 · Staff & Board Travel	725.19	0.00	725.19	100.0%
6115 · Bank Service Charge	103.90	83.90	20.00	23.8%
6120 · Credit Card Processing Fees	4,553.22	9,021.46	-4,468.24	-49.5%
6150 · Depreciation Expense	22,595.61	11,991.00	10,604.61	88.4%
6160 · Dues and Subscriptions	90.00	1,252.03	-1,162.03	-92.8%
6180 · Insurance				

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6182 · Directors and Officers	1,413.00	1,327.00	86.00	6.5%
6183 · Workman's Comp	708.00	703.00	5.00	0.7%
6184 · Liability and Property	4,485.00	6,913.89	-2,428.89	-35.1%
6185 · Senior Insurance paid by ACA	1,622.00	8,392.89	-6,770.89	-80.7%
6186 · Junior Insurance paid by ACA	5,349.00	5,936.59	-587.59	-9.9%
6187 · Motor Official thru USAC	5,005.00	0.00	5,005.00	100.0%
Total 6180 · Insurance	18,582.00	23,273.37	-4,691.37	-20.2%
6230 · Licenses and Permits	148.00	100.00	48.00	48.0%
6240 · Miscellaneous	0.50	0.03	0.47	1,566.7%
6250 · Postage and Delivery	3,895.25	5,803.76	-1,908.51	-32.9%
6260 · Printing and Reproduction	1,713.43	1,870.40	-156.97	-8.4%
6270 · Professional Fees				
6295 · Coaching	2,382.55	1,795.20	587.35	32.7%
6650 · Accounting	2,670.71	4,777.88	-2,107.17	-44.1%
6657 · Public Relations	0.00	725.00	-725.00	-100.0%
6659 · Graphic Design	1,000.00	270.00	730.00	270.4%
6660 · Administrative Support	400.00	0.00	400.00	100.0%
Total 6270 · Professional Fees	6,453.26	7,568.08	-1,114.82	-14.7%
6290 · Rent				
6291 · Office	3,000.00	3,200.00	-200.00	-6.3%
6292 · Storage	2,500.00	2,500.00	0.00	0.0%
Total 6290 · Rent	5,500.00	5,700.00	-200.00	-3.5%
6340 · Telephone	2,161.24	1,585.96	575.28	36.3%
6350 · Meals and Entertainment	1,216.15	1,186.59	29.56	2.5%
6550 · Office Supplies	1,129.15	651.12	478.03	73.4%
6560 · Payroll Expenses				
6561 · Salary	83,983.30	94,389.81	-10,406.51	-11.0%
6562 · Taxes	7,061.39	8,088.97	-1,027.58	-12.7%
6564 · Payroll Processing Fees	593.60	550.26	43.34	7.9%
6560 · Payroll Expenses - Other	0.00	37.50	-37.50	-100.0%
Total 6560 · Payroll Expenses	91,638.29	103,066.54	-11,428.25	-11.1%
Total Expense	244,818.49	302,969.95	-58,151.46	-19.2%
Net Ordinary Income	40,988.04	68,568.80	-27,580.76	-40.2%
Other Income/Expense				
Other Income				
4999 · Interest Income	267.53	421.09	-153.56	-36.5%
Total Other Income	267.53	421.09	-153.56	-36.5%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	68.03	0.00	68.03	100.0%

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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	199.50	421.09	-221.59	-52.6%
Net Income	<u><u>41,187.54</u></u>	<u><u>68,989.89</u></u>	<u><u>-27,802.35</u></u>	<u><u>-40.3%</u></u>