

Bicycle Racing Association of Colorado
Profit & Loss YTD Comparison
 January through October 2013

	Jan - Oct 13	Jan - Oct 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Dues				
4001 · Individual	72,236.17	74,590.36	-2,354.19	-3.2%
4002 · Junior	2,175.00	3,665.00	-1,490.00	-40.7%
4006 · Non-Racing	0.00	240.00	-240.00	-100.0%
4008 · Club	7,600.00	9,335.00	-1,735.00	-18.6%
4009 · 1st Bike Membership	450.00	0.00	450.00	100.0%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	82,461.17	87,850.36	-5,389.19	-6.1%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	31,535.00	-31,605.00	-100.2%
4013 · Less Cost of Transponders	0.00	-20,174.00	20,174.00	100.0%
4014 · Transponder One Day Rental	0.00	8,415.00	-8,415.00	-100.0%
Total 4011 · Transponder Fees	-70.00	19,776.00	-19,846.00	-100.4%
4050 · LA Rebate from USAC	52,453.50	18,369.00	34,084.50	185.6%
4105 · Race Date Fee	1,875.00	2,550.00	-675.00	-26.5%
4107 · Race Designation Fee Silver	0.00	550.00	-550.00	-100.0%
4108 · Race Designation Fee Gold	0.00	650.00	-650.00	-100.0%
4109 · Race Designation Fee Bronze	15.00	0.00	15.00	100.0%
4110 · One Day Memberships	4,497.00	4,043.00	454.00	11.2%
4120 · Surcharges				
4121 · Operational	53,588.50	62,225.50	-8,637.00	-13.9%
4124 · Junior	4,016.00	4,871.50	-855.50	-17.6%
Total 4120 · Surcharges	57,604.50	67,097.00	-9,492.50	-14.2%
4200 · Race Registration Fees	42,482.00	39,877.93	2,604.07	6.5%
4210 · Camp Income	15,255.00	7,343.64	7,911.36	107.7%
4300 · Advertising	0.00	415.00	-415.00	-100.0%
4400 · Donations	16,653.70	26,943.38	-10,289.68	-38.2%
4410 · Sponsorship	10,607.84	12,456.07	-1,848.23	-14.8%
4600 · Race Kit Items	370.00	472.00	-102.00	-21.6%
4900 · Other Income	239.34	2,284.65	-2,045.31	-89.5%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-4,016.00	-4,871.50	855.50	17.6%
Total 4910 · Revenue Adjustments	-4,016.00	-4,871.50	855.50	17.6%
Total Income	280,428.05	285,806.53	-5,378.48	-1.9%
Gross Profit	280,428.05	285,806.53	-5,378.48	-1.9%
Expense				
5000 · Race Staffing	3,158.03	5,255.63	-2,097.60	-39.9%
5010 · Police	3,577.57	1,855.00	1,722.57	92.9%
5020 · Timing and Results	4,100.00	4,210.12	-110.12	-2.6%

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5030 · Venue Rental	18,398.90	17,925.11	473.79	2.6%
5035 · Event Meals	6,657.87	2,166.04	4,491.83	207.4%
5037 · Event Lodging	1,225.28	820.60	404.68	49.3%
5040 · Race Rental Equipment	3,096.48	2,072.08	1,024.40	49.4%
5050 · Officials Fees	4,360.95	3,780.90	580.05	15.3%
5060 · Medical Services	4,120.00	938.00	3,182.00	339.2%
5070 · Race Permits	1,175.00	325.00	850.00	261.5%
5072 · ACA Paid Operational Surcharge	1,082.50	1,335.00	-252.50	-18.9%
5100 · Race Kit				
5102 · Equipment	7,567.08	4,692.96	2,874.12	61.2%
Total 5100 · Race Kit	7,567.08	4,692.96	2,874.12	61.2%
5110 · Race Numbers	11,723.20	12,510.48	-787.28	-6.3%
5300 · Awards				
5310 · Clothing	0.00	1,041.23	-1,041.23	-100.0%
5320 · Medals/Plaques	5,153.37	2,970.46	2,182.91	73.5%
5330 · Prize Money	545.00	775.00	-230.00	-29.7%
5340 · Party	1,422.55	1,809.84	-387.29	-21.4%
Total 5300 · Awards	7,120.92	6,596.53	524.39	8.0%
5400 · Program Expenses	3,348.72	2,053.28	1,295.44	63.1%
5430 · Marketing - Events	524.00	315.00	209.00	66.4%
5431 · Marketing - Materials	8,788.59	6,799.79	1,988.80	29.3%
5432 · Marketing - Advertising	2,503.10	1,735.00	768.10	44.3%
5510 · Outbound Donations	2,520.00	3,699.50	-1,179.50	-31.9%
5515 · Junior Race Grants Program	0.00	2,330.50	-2,330.50	-100.0%
5517 · Pre-J Permits	150.00	0.00	150.00	100.0%
5520 · 1st Bike Program	856.70	0.00	856.70	100.0%
5700 · Website				
5730 · Hosting	3,588.93	2,860.82	728.11	25.5%
Total 5700 · Website	3,588.93	2,860.82	728.11	25.5%
6100 · Staff & Board Travel	1,001.98	725.19	276.79	38.2%
6115 · Bank Service Charge	111.90	103.90	8.00	7.7%
6120 · Credit Card Processing Fees	4,658.37	4,553.22	105.15	2.3%
6150 · Depreciation Expense	14,500.00	22,595.61	-8,095.61	-35.8%
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	773.00	708.00	65.00	9.2%
6184 · Liability and Property	3,396.00	4,485.00	-1,089.00	-24.3%
6185 · Senior Insurance paid by ACA	1,854.00	1,622.00	232.00	14.3%
6186 · Junior Insurance paid by ACA	4,867.00	5,349.00	-482.00	-9.0%
6187 · Motor Official thru USAC	9,325.00	5,005.00	4,320.00	86.3%
Total 6180 · Insurance	21,768.00	18,582.00	3,186.00	17.2%
6230 · Licenses and Permits	196.00	148.00	48.00	32.4%

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6240 · Miscellaneous	0.50	0.50	0.00	0.0%
6250 · Postage and Delivery	2,776.85	4,250.35	-1,473.50	-34.7%
6260 · Printing and Reproduction	2,915.06	1,713.43	1,201.63	70.1%
6270 · Professional Fees				
6275 · Track Coordinator	6,750.00	0.00	6,750.00	100.0%
6295 · Coaching	2,789.86	2,382.55	407.31	17.1%
6650 · Accounting	3,064.52	2,670.71	393.81	14.8%
6659 · Graphic Design	1,880.00	1,000.00	880.00	88.0%
6660 · Administrative Support	3,885.00	400.00	3,485.00	871.3%
6665 · Website Support	4,102.66	945.00	3,157.66	334.1%
Total 6270 · Professional Fees	22,472.04	7,398.26	15,073.78	203.8%
6290 · Rent				
6291 · Office	3,000.00	3,000.00	0.00	0.0%
6292 · Storage	2,740.00	2,500.00	240.00	9.6%
Total 6290 · Rent	5,740.00	5,500.00	240.00	4.4%
6340 · Telephone	2,061.51	2,161.24	-99.73	-4.6%
6350 · Meals and Entertainment	1,499.12	1,216.15	282.97	23.3%
6550 · Office Supplies	257.79	1,129.15	-871.36	-77.2%
6560 · Payroll Expenses				
6561 · Salary	81,508.30	83,983.30	-2,475.00	-3.0%
6562 · Taxes	6,616.86	7,061.39	-444.53	-6.3%
6564 · Payroll Processing Fees	1,153.20	653.50	499.70	76.5%
Total 6560 · Payroll Expenses	89,278.36	91,698.19	-2,419.83	-2.6%
Total Expense	268,971.30	246,142.53	22,828.77	9.3%
Net Ordinary Income	11,456.75	39,664.00	-28,207.25	-71.1%
Other Income/Expense				
Other Income				
4999 · Interest Income	291.89	267.53	24.36	9.1%
Total Other Income	291.89	267.53	24.36	9.1%
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	291.89	199.50	92.39	46.3%
Net Income	11,748.64	39,863.50	-28,114.86	-70.5%