

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
 January through July 2013

	Jan - Jul 13	Jan - Jul 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	-145.00	0.00	-145.00	-100.0%
4000 · Dues				
4001 · Individual	58,929.70	62,300.65	-3,370.95	-5.4%
4002 · Junior	1,440.00	2,135.00	-695.00	-32.6%
4006 · Non-Racing	0.00	220.00	-220.00	-100.0%
4008 · Club	7,315.00	8,575.00	-1,260.00	-14.7%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
4000 · Dues - Other	95.00	0.00	95.00	100.0%
Total 4000 · Dues	67,779.70	73,250.65	-5,470.95	-7.5%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	23,975.00	-24,045.00	-100.3%
4013 · Less Cost of Transponders	0.00	-15,290.00	15,290.00	100.0%
4014 · Transponder One Day Rental	0.00	4,145.00	-4,145.00	-100.0%
Total 4011 · Transponder Fees	-70.00	12,830.00	-12,900.00	-100.6%
4050 · LA Rebate from USAC	49,466.00	17,348.50	32,117.50	185.1%
4100 · Permits	-125.00	0.00	-125.00	-100.0%
4105 · Race Date Fee	950.00	1,050.00	-100.00	-9.5%
4107 · Race Designation Fee Silver	0.00	200.00	-200.00	-100.0%
4108 · Race Designation Fee Gold	0.00	300.00	-300.00	-100.0%
4109 · Race Designation Fee Bronze	15.00	0.00	15.00	100.0%
4110 · One Day Memberships	2,457.00	2,360.00	97.00	4.1%
4120 · Surcharges				
4121 · Operational	33,388.50	35,230.50	-1,842.00	-5.2%
4124 · Junior	2,092.50	2,590.00	-497.50	-19.2%
Total 4120 · Surcharges	35,481.00	37,820.50	-2,339.50	-6.2%
4200 · Race Registration Fees	38,642.84	36,242.47	2,400.37	6.6%
4210 · Camp Income	5,895.00	3,500.00	2,395.00	68.4%
4300 · Advertising	0.00	615.00	-615.00	-100.0%
4400 · Donations	15,050.12	21,666.08	-6,615.96	-30.5%
4410 · Sponsorship	10,457.84	12,456.07	-1,998.23	-16.0%
4600 · Race Kit Items	270.00	160.00	110.00	68.8%
4900 · Other Income	236.34	1,964.65	-1,728.31	-88.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-2,092.50	-2,590.00	497.50	19.2%
Total 4910 · Revenue Adjustments	-2,092.50	-2,590.00	497.50	19.2%
Total Income	224,268.34	219,173.92	5,094.42	2.3%
Gross Profit	224,268.34	219,173.92	5,094.42	2.3%
Expense				
5000 · Race Staffing	2,144.15	4,001.07	-1,856.92	-46.4%

3:24 PM

08/08/13

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5010 · Police	3,157.57	1,855.00	1,302.57	70.2%
5020 · Timing and Results	3,300.00	3,344.12	-44.12	-1.3%
5030 · Venue Rental	9,493.90	9,524.80	-30.90	-0.3%
5035 · Event Meals	6,449.32	1,512.32	4,937.00	326.5%
5037 · Event Lodging	1,225.28	820.60	404.68	49.3%
5040 · Race Rental Equipment	1,317.65	1,434.08	-116.43	-8.1%
5050 · Officials Fees	3,736.89	3,224.10	512.79	15.9%
5060 · Medical Services	3,805.00	728.00	3,077.00	422.7%
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	2,167.58	3,050.68	-883.10	-29.0%
Total 5100 · Race Kit	2,167.58	3,050.68	-883.10	-29.0%
5110 · Race Numbers	11,723.20	12,510.48	-787.28	-6.3%
5300 · Awards				
5320 · Medals/Plaques	3,857.37	1,044.26	2,813.11	269.4%
5330 · Prize Money	345.00	610.00	-265.00	-43.4%
5340 · Party	922.55	512.98	409.57	79.8%
5300 · Awards - Other	0.00	0.00	0.00	0.0%
Total 5300 · Awards	5,124.92	2,167.24	2,957.68	136.5%
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	6,841.43	5,510.70	1,330.73	24.2%
5432 · Marketing - Advertising	1,889.10	1,735.00	154.10	8.9%
5510 · Outbound Donations	1,470.00	2,000.00	-530.00	-26.5%
5700 · Website				
5730 · Hosting	2,508.14	1,930.11	578.03	30.0%
Total 5700 · Website	2,508.14	1,930.11	578.03	30.0%
6100 · Staff & Board Travel	837.53	227.00	610.53	269.0%
6115 · Bank Service Charge	84.90	82.90	2.00	2.4%
6120 · Credit Card Processing Fees	2,208.28	3,296.30	-1,088.02	-33.0%
6150 · Depreciation Expense	10,150.00	17,264.88	-7,114.88	-41.2%
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	1,218.00	947.00	271.00	28.6%
6186 · Junior Insurance paid by ACA	2,782.00	2,430.00	352.00	14.5%
6187 · Motor Official thru USAC	7,525.00	3,305.00	4,220.00	127.7%
Total 6180 · Insurance	16,509.00	12,906.00	3,603.00	27.9%
6230 · Licenses and Permits	146.00	83.00	63.00	75.9%
6240 · Miscellaneous	0.50	0.00	0.50	100.0%

3:24 PM

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6250 · Postage and Delivery	1,966.59	2,976.73	-1,010.14	-33.9%
6260 · Printing and Reproduction	2,484.81	1,713.43	771.38	45.0%
6270 · Professional Fees				
6275 · Track Coordinator	5,250.00	0.00	5,250.00	100.0%
6295 · Coaching	1,989.86	1,180.67	809.19	68.5%
6650 · Accounting	2,201.77	2,110.77	91.00	4.3%
6659 · Graphic Design	1,480.00	250.00	1,230.00	492.0%
6660 · Administrative Support	1,310.00	0.00	1,310.00	100.0%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	12,937.88	3,541.44	9,396.44	265.3%
6290 · Rent				
6291 · Office	2,100.00	2,100.00	0.00	0.0%
6292 · Storage	1,900.00	1,750.00	150.00	8.6%
Total 6290 · Rent	4,000.00	3,850.00	150.00	3.9%
6340 · Telephone	1,498.65	1,536.80	-38.15	-2.5%
6350 · Meals and Entertainment	976.83	1,057.99	-81.16	-7.7%
6550 · Office Supplies	230.94	856.80	-625.86	-73.1%
6560 · Payroll Expenses				
6561 · Salary	56,043.31	60,363.31	-4,320.00	-7.2%
6562 · Taxes	4,650.80	5,231.84	-581.04	-11.1%
6564 · Payroll Processing Fees	836.80	546.25	290.55	53.2%
6560 · Payroll Expenses - Other	11.60	0.00	11.60	100.0%
Total 6560 · Payroll Expenses	61,542.51	66,141.40	-4,598.89	-7.0%
Total Expense	184,381.78	173,728.89	10,652.89	6.1%
Net Ordinary Income	39,886.56	45,445.03	-5,558.47	-12.2%
Other Income/Expense				
Other Income				
4999 · Interest Income	200.39	176.30	24.09	13.7%
Total Other Income	200.39	176.30	24.09	13.7%
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	200.39	108.27	92.12	85.1%
Net Income	40,086.95	45,553.30	-5,466.35	-12.0%