

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

	Jan - Aug 13	Jan - Aug 12	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3999 · Credit Card Transactions	-145.00	0.00	-145.00
4000 · Dues			
4001 · Individual	61,844.84	65,572.43	-3,727.59
4002 · Junior	1,575.00	2,345.00	-770.00
4006 · Non-Racing	0.00	220.00	-220.00
4008 · Club	7,505.00	8,860.00	-1,355.00
4009 · 1st Bike Membership	450.00	0.00	450.00
4010 · Non-ACA Club Listing	0.00	20.00	-20.00
<b>Total 4000 · Dues</b>	<b>71,374.84</b>	<b>77,017.43</b>	<b>-5,642.59</b>
4011 · Transponder Fees			
4012 · Transponder Usage Fees	-70.00	25,830.00	-25,900.00
4013 · Less Cost of Transponders	0.00	-16,500.00	16,500.00
4014 · Transponder One Day Rental	0.00	6,400.00	-6,400.00
<b>Total 4011 · Transponder Fees</b>	<b>-70.00</b>	<b>15,730.00</b>	<b>-15,800.00</b>
4050 · LA Rebate from USAC	52,453.50	17,348.50	35,105.00
4105 · Race Date Fee	1,050.00	1,050.00	0.00
4107 · Race Designation Fee Silver	0.00	400.00	-400.00
4108 · Race Designation Fee Gold	0.00	500.00	-500.00
4109 · Race Designation Fee Bronze	15.00	0.00	15.00
4110 · One Day Memberships	3,039.00	3,065.00	-26.00
4120 · Surcharges			
4121 · Operational	40,416.00	42,968.00	-2,552.00
4124 · Junior	2,660.00	3,267.50	-607.50
<b>Total 4120 · Surcharges</b>	<b>43,076.00</b>	<b>46,235.50</b>	<b>-3,159.50</b>
4200 · Race Registration Fees	38,642.84	36,212.47	2,430.37
4210 · Camp Income	8,088.27	3,500.00	4,588.27
4300 · Advertising	0.00	315.00	-315.00
4400 · Donations	15,095.12	22,112.08	-7,016.96
4410 · Sponsorship	10,607.84	12,456.07	-1,848.23
4600 · Race Kit Items	370.00	352.00	18.00
4900 · Other Income	236.34	1,964.65	-1,728.31
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	-2,660.00	-3,267.50	607.50
<b>Total 4910 · Revenue Adjustments</b>	<b>-2,660.00</b>	<b>-3,267.50</b>	<b>607.50</b>
<b>Total Income</b>	<b>241,173.75</b>	<b>234,991.20</b>	<b>6,182.55</b>
<b>Gross Profit</b>	<b>241,173.75</b>	<b>234,991.20</b>	<b>6,182.55</b>
<b>Expense</b>			
5000 · Race Staffing	2,453.00	4,809.08	-2,356.08
5010 · Police	3,157.57	1,855.00	1,302.57
5020 · Timing and Results	3,300.00	3,344.12	-44.12
5030 · Venue Rental	9,493.90	12,069.41	-2,575.51
5035 · Event Meals	6,449.32	1,512.32	4,937.00
5037 · Event Lodging	1,225.28	820.60	404.68
5040 · Race Rental Equipment	1,038.65	1,441.08	-402.43
5050 · Officials Fees	3,736.89	3,224.10	512.79
5060 · Medical Services	3,805.00	728.00	3,077.00
5070 · Race Permits	1,075.00	265.00	810.00
5072 · ACA Paid Operational Surcharge	0.00	772.50	-772.50
5100 · Race Kit			
5102 · Equipment	2,326.58	3,476.26	-1,149.68
<b>Total 5100 · Race Kit</b>	<b>2,326.58</b>	<b>3,476.26</b>	<b>-1,149.68</b>
5110 · Race Numbers	11,723.20	12,510.48	-787.28

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<b>5300 · Awards</b>			
5310 · Clothing	0.00	1,041.23	-1,041.23
5320 · Medals/Plaques	4,130.37	2,178.96	1,951.41
5330 · Prize Money	345.00	610.00	-265.00
5340 · Party	922.55	512.98	409.57
5300 · Awards - Other	0.00	0.00	0.00
<b>Total 5300 · Awards</b>	5,397.92	4,343.17	1,054.75
<b>5400 · Program Expenses</b>			
5430 · Marketing - Events	2,454.21	1,688.49	765.72
5431 · Marketing - Materials	524.00	315.00	209.00
5432 · Marketing - Advertising	8,788.59	6,474.31	2,314.28
5510 · Outbound Donations	1,889.10	1,735.00	154.10
5700 · Website	2,470.00	2,000.00	470.00
5730 · Hosting	2,887.11	2,229.90	657.21
<b>Total 5700 · Website</b>	2,887.11	2,229.90	657.21
<b>6100 · Staff &amp; Board Travel</b>			
6115 · Bank Service Charge	837.53	227.00	610.53
6120 · Credit Card Processing Fees	93.90	89.90	4.00
6150 · Depreciation Expense	2,367.55	3,545.81	-1,178.26
6160 · Dues and Subscriptions	11,600.00	18,541.79	-6,941.79
6180 · Insurance	90.00	90.00	0.00
6182 · Directors and Officers	1,553.00	1,413.00	140.00
6183 · Workman's Comp	700.00	652.00	48.00
6184 · Liability and Property	3,081.00	4,485.00	-1,404.00
6185 · Senior Insurance paid by ACA	1,218.00	947.00	271.00
6186 · Junior Insurance paid by ACA	3,463.00	3,243.00	220.00
6187 · Motor Official thru USAC	9,350.00	5,005.00	4,345.00
<b>Total 6180 · Insurance</b>	19,365.00	15,745.00	3,620.00
<b>6230 · Licenses and Permits</b>			
6240 · Miscellaneous	146.00	133.00	13.00
6250 · Postage and Delivery	0.50	0.50	0.00
6260 · Printing and Reproduction	2,249.46	3,546.85	-1,297.39
6270 · Professional Fees	2,908.36	1,713.43	1,194.93
6275 · Track Coordinator	6,000.00	0.00	6,000.00
6295 · Coaching	2,189.86	1,693.55	496.31
6650 · Accounting	2,469.52	2,309.46	160.06
6659 · Graphic Design	1,880.00	450.00	1,430.00
6660 · Administrative Support	2,385.00	0.00	2,385.00
6665 · Website Support	2,516.66	945.00	1,571.66
<b>Total 6270 · Professional Fees</b>	17,441.04	5,398.01	12,043.03
<b>6290 · Rent</b>			
6291 · Office	2,400.00	2,400.00	0.00
6292 · Storage	2,180.00	2,000.00	180.00
<b>Total 6290 · Rent</b>	4,580.00	4,400.00	180.00
<b>6340 · Telephone</b>			
6350 · Meals and Entertainment	1,686.24	1,739.02	-52.78
6550 · Office Supplies	1,022.41	1,075.63	-53.22
6560 · Payroll Expenses	230.94	936.60	-705.66
6561 · Salary	65,026.64	67,906.64	-2,880.00
6562 · Taxes	5,342.02	5,816.44	-474.42
6564 · Payroll Processing Fees	952.50	582.00	370.50
6560 · Payroll Expenses - Other	17.40	0.00	17.40
<b>Total 6560 · Payroll Expenses</b>	71,338.56	74,305.08	-2,966.52
<b>Total Expense</b>	210,152.81	197,101.44	13,051.37
<b>Net Ordinary Income</b>	31,020.94	37,889.76	-6,868.82

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Accrual Basis

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	<u>Jan - Aug 13</u>	<u>Jan - Aug 12</u>	<u>\$ Change</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
4999 · Interest Income	230.37	208.17	22.20
<b>Total Other Income</b>	<u>230.37</u>	<u>208.17</u>	<u>22.20</u>
<b>Other Expense</b>			
6200 · Interest Expense			
6210 · Finance Charge	0.00	68.03	-68.03
<b>Total 6200 · Interest Expense</b>	<u>0.00</u>	<u>68.03</u>	<u>-68.03</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>68.03</u>	<u>-68.03</u>
<b>Net Other Income</b>	<u>230.37</u>	<u>140.14</u>	<u>90.23</u>
<b>Net Income</b>	<u><u>31,251.31</u></u>	<u><u>38,029.90</u></u>	<u><u>-6,778.59</u></u>

**Bicycle Racing Association of Colorado**  
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	<u>% Change</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3999 · Credit Card Transactions	-100.0%
4000 · Dues	
4001 · Individual	-5.7%
4002 · Junior	-32.8%
4006 · Non-Racing	-100.0%
4008 · Club	-15.3%
4009 · 1st Bike Membership	100.0%
4010 · Non-ACA Club Listing	-100.0%
<b>Total 4000 · Dues</b>	<u>-7.3%</u>
4011 · Transponder Fees	
4012 · Transponder Usage Fees	-100.3%
4013 · Less Cost of Transponders	100.0%
4014 · Transponder One Day Rental	-100.0%
<b>Total 4011 · Transponder Fees</b>	<u>-100.5%</u>
4050 · LA Rebate from USAC	202.4%
4105 · Race Date Fee	0.0%
4107 · Race Designation Fee Silver	-100.0%
4108 · Race Designation Fee Gold	-100.0%
4109 · Race Designation Fee Bronze	100.0%
4110 · One Day Memberships	-0.9%
4120 · Surcharges	
4121 · Operational	-5.9%
4124 · Junior	-18.6%
<b>Total 4120 · Surcharges</b>	<u>-6.8%</u>
4200 · Race Registration Fees	6.7%
4210 · Camp Income	131.1%
4300 · Advertising	-100.0%
4400 · Donations	-31.7%
4410 · Sponsorship	-14.8%
4600 · Race Kit Items	5.1%
4900 · Other Income	-88.0%
4910 · Revenue Adjustments	
5401 · Jr Operation Surcharges Waived	18.6%
<b>Total 4910 · Revenue Adjustments</b>	<u>18.6%</u>
<b>Total Income</b>	<u>2.6%</u>
<b>Gross Profit</b>	2.6%
<b>Expense</b>	
5000 · Race Staffing	-49.0%
5010 · Police	70.2%
5020 · Timing and Results	-1.3%
5030 · Venue Rental	-21.3%
5035 · Event Meals	326.5%
5037 · Event Lodging	49.3%
5040 · Race Rental Equipment	-27.9%
5050 · Officials Fees	15.9%
5060 · Medical Services	422.7%
5070 · Race Permits	305.7%
5072 · ACA Paid Operational Surcharge	-100.0%
5100 · Race Kit	
5102 · Equipment	-33.1%
<b>Total 5100 · Race Kit</b>	<u>-33.1%</u>
5110 · Race Numbers	-6.3%

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	% Change
<b>5300 · Awards</b>	
5310 · Clothing	-100.0%
5320 · Medals/Plaques	89.6%
5330 · Prize Money	-43.4%
5340 · Party	79.8%
5300 · Awards - Other	0.0%
<b>Total 5300 · Awards</b>	24.3%
<b>5400 · Program Expenses</b>	45.4%
5430 · Marketing - Events	66.4%
5431 · Marketing - Materials	35.8%
5432 · Marketing - Advertising	8.9%
5510 · Outbound Donations	23.5%
5700 · Website	
5730 · Hosting	29.5%
<b>Total 5700 · Website</b>	29.5%
<b>6100 · Staff &amp; Board Travel</b>	269.0%
6115 · Bank Service Charge	4.5%
6120 · Credit Card Processing Fees	-33.2%
6150 · Depreciation Expense	-37.4%
6160 · Dues and Subscriptions	0.0%
<b>6180 · Insurance</b>	
6182 · Directors and Officers	9.9%
6183 · Workman's Comp	7.4%
6184 · Liability and Property	-31.3%
6185 · Senior Insurance paid by ACA	28.6%
6186 · Junior Insurance paid by ACA	6.8%
6187 · Motor Official thru USAC	86.8%
<b>Total 6180 · Insurance</b>	23.0%
<b>6230 · Licenses and Permits</b>	9.8%
<b>6240 · Miscellaneous</b>	0.0%
6250 · Postage and Delivery	-36.6%
6260 · Printing and Reproduction	69.7%
<b>6270 · Professional Fees</b>	
6275 · Track Coordinator	100.0%
6295 · Coaching	29.3%
6650 · Accounting	6.9%
6659 · Graphic Design	317.8%
6660 · Administrative Support	100.0%
6665 · Website Support	166.3%
<b>Total 6270 · Professional Fees</b>	223.1%
<b>6290 · Rent</b>	
6291 · Office	0.0%
6292 · Storage	9.0%
<b>Total 6290 · Rent</b>	4.1%
<b>6340 · Telephone</b>	-3.0%
<b>6350 · Meals and Entertainment</b>	-5.0%
<b>6550 · Office Supplies</b>	-75.3%
<b>6560 · Payroll Expenses</b>	
6561 · Salary	-4.2%
6562 · Taxes	-8.2%
6564 · Payroll Processing Fees	63.7%
6560 · Payroll Expenses - Other	100.0%
<b>Total 6560 · Payroll Expenses</b>	-4.0%
<b>Total Expense</b>	6.6%
<b>Net Ordinary Income</b>	-18.1%

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	<u>% Change</u>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
4999 · Interest Income	10.7%
<b>Total Other Income</b>	10.7%
<b>Other Expense</b>	
6200 · Interest Expense	
6210 · Finance Charge	-100.0%
<b>Total 6200 · Interest Expense</b>	-100.0%
<b>Total Other Expense</b>	-100.0%
<b>Net Other Income</b>	64.4%
<b>Net Income</b>	<u><u>-17.8%</u></u>