

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

	Jan - Mar 12	Jan - Mar 11	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	42,184.40	71,060.00	-28,875.60	-40.6%
4002 · Junior	935.00	2,046.00	-1,111.00	-54.3%
4003 · Family	0.00	555.00	-555.00	-100.0%
4004 · Combo Racer/Official	0.00	90.00	-90.00	-100.0%
4005 · Official / Mechanic	0.00	220.00	-220.00	-100.0%
4006 · Non-Racing	140.00	120.00	20.00	16.7%
4008 · Club	7,625.00	9,350.00	-1,725.00	-18.5%
4010 · Non-ACA Club Listing	20.00	1,000.00	-980.00	-98.0%
<b>Total 4000 · Dues</b>	<b>50,904.40</b>	<b>84,441.00</b>	<b>-33,536.60</b>	<b>-39.7%</b>
4011 · Transponder Fees				
4012 · Transponder Usage Fees	12,180.00	58,722.88	-46,542.88	-79.3%
4013 · Less Cost of Transponders	-7,942.00	-36,652.00	28,710.00	78.3%
4014 · Transponder One Day Rental	430.00	0.00	430.00	100.0%
<b>Total 4011 · Transponder Fees</b>	<b>4,668.00</b>	<b>22,070.88</b>	<b>-17,402.88</b>	<b>-78.9%</b>
4050 · LA Rebate from USAC	10,205.00	0.00	10,205.00	100.0%
4100 · Permits				
4101 · Late Fees	0.00	25.00	-25.00	-100.0%
4100 · Permits - Other	0.00	350.00	-350.00	-100.0%
<b>Total 4100 · Permits</b>	<b>0.00</b>	<b>375.00</b>	<b>-375.00</b>	<b>-100.0%</b>
4105 · Race Date Fee	950.00	0.00	950.00	100.0%
4107 · Race Designation Fee Silver	50.00	0.00	50.00	100.0%
4108 · Race Designation Fee Gold	50.00	0.00	50.00	100.0%
4110 · One Day Memberships	315.00	138.00	177.00	128.3%
4120 · Surcharges				
4121 · Operational	1,455.00	810.00	645.00	79.6%
4124 · Junior	118.50	106.00	12.50	11.8%
<b>Total 4120 · Surcharges</b>	<b>1,573.50</b>	<b>916.00</b>	<b>657.50</b>	<b>71.8%</b>
4200 · Race Registration Fees	0.00	43,733.00	-43,733.00	-100.0%
4300 · Advertising	300.00	0.00	300.00	100.0%
4400 · Donations	2,548.78	3,003.00	-454.22	-15.1%
4410 · Sponsorship	7,956.07	0.00	7,956.07	100.0%
4600 · Race Kit Items	0.00	30.00	-30.00	-100.0%
4900 · Other Income	154.63	0.00	154.63	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-118.50	-106.00	-12.50	-11.8%
<b>Total 4910 · Revenue Adjustments</b>	<b>-118.50</b>	<b>-106.00</b>	<b>-12.50</b>	<b>-11.8%</b>
5500 · Refunds	-25.00	0.00	-25.00	-100.0%
<b>Total Income</b>	<b>79,531.88</b>	<b>154,600.88</b>	<b>-75,069.00</b>	<b>-48.6%</b>
<b>Gross Profit</b>	<b>79,531.88</b>	<b>154,600.88</b>	<b>-75,069.00</b>	<b>-48.6%</b>
<b>Expense</b>				
5000 · Race Staffing	463.57	0.00	463.57	100.0%
5020 · Timing and Results	430.00	1,500.00	-1,070.00	-71.3%
5030 · Venue Rental	140.00	4,553.00	-4,413.00	-96.9%
5100 · Race Kit				
5102 · Equipment	0.00	802.94	-802.94	-100.0%
<b>Total 5100 · Race Kit</b>	<b>0.00</b>	<b>802.94</b>	<b>-802.94</b>	<b>-100.0%</b>
5110 · Race Numbers	11,817.50	3,937.17	7,880.33	200.2%
5300 · Awards				
5320 · Medals/Plaques	623.60	5,820.77	-5,197.17	-89.3%
5330 · Prize Money	0.00	660.00	-660.00	-100.0%
5340 · Party	512.98	468.31	44.67	9.5%
<b>Total 5300 · Awards</b>	<b>1,136.58</b>	<b>6,949.08</b>	<b>-5,812.50</b>	<b>-83.6%</b>
5400 · Program Equipment	1,058.57	0.00	1,058.57	100.0%
5430 · Marketing Goods				
5431 · Other Marketing	3,706.49	0.00	3,706.49	100.0%
<b>Total 5430 · Marketing Goods</b>	<b>3,706.49</b>	<b>0.00</b>	<b>3,706.49</b>	<b>100.0%</b>
5700 · Website				
5710 · Components	0.00	316.57	-316.57	-100.0%
5730 · Hosting	1,160.08	691.32	468.76	67.8%
<b>Total 5700 · Website</b>	<b>1,160.08</b>	<b>1,007.89</b>	<b>152.19</b>	<b>15.1%</b>
6115 · Bank Service Charge	53.90	0.00	53.90	100.0%
6120 · Credit Card Processing Fees	1,243.87	3,728.91	-2,485.04	-66.6%

## Bicycle Racing Association of Colorado - the ACA

04/12/12

## Profit &amp; Loss Prev Year Comparison

Accrual Basis

January through March 2012

	Jan - Mar 12	Jan - Mar 11	\$ Change	% Change
6150 · Depreciation Expense	5,139.00	0.00	5,139.00	100.0%
6160 · Dues and Subscriptions	90.00	1,150.00	-1,060.00	-92.2%
6170 · Equipment Rental	280.00	0.00	280.00	100.0%
6180 · Insurance				
6182 · Directors and Officers	1,413.00	1,327.00	86.00	6.5%
6184 · Liability and Property	2,756.70	4,878.00	-2,121.30	-43.5%
6186 · Junior Insurance paid by ACA	0.00	169.07	-169.07	-100.0%
<b>Total 6180 · Insurance</b>	<b>4,169.70</b>	<b>6,374.07</b>	<b>-2,204.37</b>	<b>-34.6%</b>
6230 · Licenses and Permits	133.00	0.00	133.00	100.0%
6250 · Postage and Delivery	1,657.07	3,101.11	-1,444.04	-46.6%
6260 · Printing and Reproduction	1,519.02	959.33	559.69	58.3%
6270 · Professional Fees				
6650 · Accounting	734.71	191.25	543.46	284.2%
6659 · Graphic Design	200.00	0.00	200.00	100.0%
<b>Total 6270 · Professional Fees</b>	<b>934.71</b>	<b>191.25</b>	<b>743.46</b>	<b>388.7%</b>
6290 · Rent				
6291 · Office	900.00	1,100.00	-200.00	-18.2%
6292 · Storage	750.00	750.00	0.00	0.0%
<b>Total 6290 · Rent</b>	<b>1,650.00</b>	<b>1,850.00</b>	<b>-200.00</b>	<b>-10.8%</b>
6340 · Telephone	727.09	171.59	555.50	323.7%
6350 · Meals and Entertainment	600.02	553.75	46.27	8.4%
6550 · Office Supplies	279.97	485.52	-205.55	-42.3%
6560 · Payroll Expenses				
6561 · Salary	28,569.99	25,426.50	3,143.49	12.4%
6562 · Taxes	2,682.11	2,354.44	327.67	13.9%
6564 · Payroll Processing Fees	468.35	414.95	53.40	12.9%
6560 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total 6560 · Payroll Expenses</b>	<b>31,720.45</b>	<b>28,195.89</b>	<b>3,524.56</b>	<b>12.5%</b>
<b>Total Expense</b>	<b>70,110.59</b>	<b>65,511.50</b>	<b>4,599.09</b>	<b>7.0%</b>
<b>Net Ordinary Income</b>	<b>9,421.29</b>	<b>89,089.38</b>	<b>-79,668.09</b>	<b>-89.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4999 · Interest Income	45.23	129.94	-84.71	-65.2%
<b>Total Other Income</b>	<b>45.23</b>	<b>129.94</b>	<b>-84.71</b>	<b>-65.2%</b>
<b>Other Expense</b>				
6200 · Interest Expense				
6210 · Finance Charge	60.33	0.00	60.33	100.0%
<b>Total 6200 · Interest Expense</b>	<b>60.33</b>	<b>0.00</b>	<b>60.33</b>	<b>100.0%</b>
<b>Total Other Expense</b>	<b>60.33</b>	<b>0.00</b>	<b>60.33</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-15.10</b>	<b>129.94</b>	<b>-145.04</b>	<b>-111.6%</b>
<b>Net Income</b>	<b>9,406.19</b>	<b>89,219.32</b>	<b>-79,813.13</b>	<b>-89.5%</b>