

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
January through September 2014

	Jan - Sep 14	Jan - Sep 13	\$ Change
Ordinary Income/Expense			
Income			
3999 · Credit Card Transactions	305.00	0.00	305.00
4000 · Dues			
4001 · Individual	66,651.67	69,021.72	-2,370.05
4002 · Junior	930.00	2,115.00	-1,185.00
4008 · Club	9,215.00	7,505.00	1,710.00
4009 · 1st Bike Membership	0.00	450.00	-450.00
Total 4000 · Dues	76,796.67	79,091.72	-2,295.05
4011 · Transponder Fees			
4012 · Transponder Usage Fees	0.00	-70.00	70.00
Total 4011 · Transponder Fees	0.00	-70.00	70.00
4050 · LA Rebate from USAC	19,915.00	52,453.50	-32,538.50
4105 · Race Date Fee	1,100.00	1,050.00	50.00
4107 · Race Designation Fee Silver	0.00	0.00	0.00
4108 · Race Designation Fee Gold	0.00	0.00	0.00
4109 · Race Designation Fee Bronze	0.00	15.00	-15.00
4110 · One Day Memberships	3,698.00	3,861.00	-163.00
4120 · Surcharges			
4121 · Operational	41,533.00	48,255.00	-6,722.00
4124 · Junior	1,790.00	3,484.00	-1,694.00
4120 · Surcharges - Other	1,728.50	0.00	1,728.50
Total 4120 · Surcharges	45,051.50	51,739.00	-6,687.50
4200 · Race Registration Fees	22,920.55	39,677.00	-16,756.45
4210 · Camp Income	22,388.52	16,971.67	5,416.85
4400 · Donations			
4401 · Vic Williams Scholarship Fund	675.00	0.00	675.00
4400 · Donations - Other	13,550.11	15,355.12	-1,805.01
Total 4400 · Donations	14,225.11	15,355.12	-1,130.01
4410 · Sponsorship	10,234.24	10,607.84	-373.60
4500 · Merchandise Sales	55.00	0.00	55.00
4600 · Race Kit Items	57.02	370.00	-312.98
4900 · Other Income	500.00	236.34	263.66
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	-1,790.00	-3,484.00	1,694.00
Total 4910 · Revenue Adjustments	-1,790.00	-3,484.00	1,694.00
5500 · Refunds	1,317.80	0.00	1,317.80
Total Income	216,774.41	267,874.19	-51,099.78
Gross Profit	216,774.41	267,874.19	-51,099.78
Expense			
5000 · Race Staffing	2,604.38	3,158.03	-553.65
5010 · Police	3,401.93	3,577.57	-175.64
5020 · Timing and Results	2,900.00	4,100.00	-1,200.00
5030 · Venue Rental	19,107.25	18,073.90	1,033.35
5035 · Event Meals	2,025.63	6,551.79	-4,526.16
5037 · Event Lodging	2,700.46	1,225.28	1,475.18
5040 · Event Rental Equipment	1,617.16	2,778.40	-1,161.24
5050 · Officials Fees	4,080.00	4,360.95	-280.95
5060 · Medical Services	236.88	4,120.00	-3,883.12
5070 · Event Permits	546.00	1,175.00	-629.00
5072 · ACA Paid Operational Surcharge	326.00	1,082.50	-756.50
5100 · Race Kit			
5102 · Equipment	1,585.41	6,918.63	-5,333.22
Total 5100 · Race Kit	1,585.41	6,918.63	-5,333.22
5110 · Race Numbers	20,834.20	11,723.20	9,111.00
5115 · USADA at ACA Events	1,750.00	0.00	1,750.00
5200 · Camps			
5201 · Camp Manager	3,500.00	0.00	3,500.00
5202 · Venue Rental	1,140.00	0.00	1,140.00

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5203 · Camp Meals	945.82	0.00	945.82
5204 · Camp Permit Fees	70.00	0.00	70.00
5205 · Camp Clothing/Gear	1,565.68	0.00	1,565.68
5206 · Camp Coach	3,272.80	0.00	3,272.80
Total 5200 · Camps	10,494.30	0.00	10,494.30
5300 · Awards			
5320 · Medals/Plaques	1,639.71	4,130.37	-2,490.66
5330 · Prize Money	2,375.00	545.00	1,830.00
5340 · Party	4,797.09	922.55	3,874.54
5300 · Awards - Other	0.00	0.00	0.00
Total 5300 · Awards	8,811.80	5,597.92	3,213.88
5400 · Program Expenses	22.57	3,165.38	-3,142.81
5420 · Clothing	1,280.00	0.00	1,280.00
5430 · Marketing - Events	121.44	524.00	-402.56
5431 · Marketing - Materials	0.00	8,788.59	-8,788.59
5432 · Marketing - Advertising	1,432.48	2,503.10	-1,070.62
5510 · Outbound Donations	0.00	2,470.00	-2,470.00
5517 · Pre-J Permits	225.00	50.00	175.00
5600 · Taxes			
5610 · City	11.58	0.00	11.58
Total 5600 · Taxes	11.58	0.00	11.58
5700 · Website			
5730 · Hosting	2,653.57	3,256.98	-603.41
Total 5700 · Website	2,653.57	3,256.98	-603.41
6100 · Staff & Board Travel	603.67	1,001.98	-398.31
6115 · Bank Service Charge	208.00	102.90	105.10
6120 · Credit Card Processing Fees	2,453.04	3,702.90	-1,249.86
6150 · Depreciation Expense	13,050.00	13,050.00	0.00
6160 · Dues and Subscriptions	184.88	90.00	94.88
6180 · Insurance			
6182 · Directors and Officers	2,402.40	1,553.00	849.40
6183 · Workman's Comp	388.00	700.00	-312.00
6184 · Liability and Property	3,509.60	3,396.00	113.60
6185 · Senior Insurance paid by ACA	0.00	1,854.00	-1,854.00
6186 · Junior Insurance paid by ACA	2,148.00	4,165.00	-2,017.00
6187 · Motor Official thru USAC	9,650.00	9,325.00	325.00
Total 6180 · Insurance	18,098.00	20,993.00	-2,895.00
6230 · Licenses and Permits	100.00	196.00	-96.00
6240 · Miscellaneous	682.50	0.50	682.00
6250 · Postage and Delivery	1,982.01	2,511.40	-529.39
6260 · Printing and Reproduction	270.08	2,915.06	-2,644.98
6270 · Professional Fees			
6275 · Track Coordinator	6,000.00	6,750.00	-750.00
6295 · Coaching	0.00	2,789.86	-2,789.86
6650 · Accounting	2,075.63	2,767.02	-691.39
6659 · Graphic Design	0.00	1,880.00	-1,880.00
6660 · Administrative Support	0.00	3,685.00	-3,685.00
6665 · Website Support	0.00	2,516.66	-2,516.66
Total 6270 · Professional Fees	8,075.63	20,388.54	-12,312.91
6290 · Rent			
6291 · Office	3,300.00	2,700.00	600.00
6292 · Storage	2,520.00	2,460.00	60.00
Total 6290 · Rent	5,820.00	5,160.00	660.00
6340 · Telephone	1,949.83	1,873.83	76.00
6350 · Meals and Entertainment	354.14	1,147.53	-793.39
6550 · Office Supplies	1,516.48	587.90	928.58
6560 · Payroll Expenses			
6561 · Salary	66,723.30	74,324.97	-7,601.67
6562 · Taxes	5,495.90	6,065.30	-569.40
6564 · Payroll Processing Fees	1,371.12	1,121.35	249.77

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Accrual Basis

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6560 · Payroll Expenses - Other	30.00	0.00	30.00
Total 6560 · Payroll Expenses	<u>73,620.32</u>	<u>81,511.62</u>	<u>-7,891.30</u>
Total Expense	<u>217,736.62</u>	<u>250,434.38</u>	<u>-32,697.76</u>
Net Ordinary Income	-962.21	17,439.81	-18,402.02
Other Income/Expense			
Other Income			
4999 · Interest Income	163.75	261.34	-97.59
Total Other Income	<u>163.75</u>	<u>261.34</u>	<u>-97.59</u>
Net Other Income	<u>163.75</u>	<u>261.34</u>	<u>-97.59</u>
Net Income	<u><u>-798.46</u></u>	<u><u>17,701.15</u></u>	<u><u>-18,499.61</u></u>

Bicycle Racing Association of Colorado Profit & Loss Prev Year Comparison January through September 2014

	% Change
Ordinary Income/Expense	
Income	
3999 · Credit Card Transactions	100.0%
4000 · Dues	
4001 · Individual	-3.4%
4002 · Junior	-56.0%
4008 · Club	22.8%
4009 · 1st Bike Membership	-100.0%
Total 4000 · Dues	-2.9%
4011 · Transponder Fees	
4012 · Transponder Usage Fees	100.0%
Total 4011 · Transponder Fees	100.0%
4050 · LA Rebate from USAC	-62.0%
4105 · Race Date Fee	4.8%
4107 · Race Designation Fee Silver	0.0%
4108 · Race Designation Fee Gold	0.0%
4109 · Race Designation Fee Bronze	-100.0%
4110 · One Day Memberships	-4.2%
4120 · Surcharges	
4121 · Operational	-13.9%
4124 · Junior	-48.6%
4120 · Surcharges - Other	100.0%
Total 4120 · Surcharges	-12.9%
4200 · Race Registration Fees	-42.2%
4210 · Camp Income	31.9%
4400 · Donations	
4401 · Vic Williams Scholarship Fund	100.0%
4400 · Donations - Other	-11.8%
Total 4400 · Donations	-7.4%
4410 · Sponsorship	-3.5%
4500 · Merchandise Sales	100.0%
4600 · Race Kit Items	-84.6%
4900 · Other Income	111.6%
4910 · Revenue Adjustments	
5401 · Jr Operation Surcharges Waived	48.6%
Total 4910 · Revenue Adjustments	48.6%
5500 · Refunds	100.0%
Total Income	-19.1%
Gross Profit	-19.1%
Expense	
5000 · Race Staffing	-17.5%
5010 · Police	-4.9%
5020 · Timing and Results	-29.3%
5030 · Venue Rental	5.7%
5035 · Event Meals	-69.1%
5037 · Event Lodging	120.4%
5040 · Event Rental Equipment	-41.8%
5050 · Officials Fees	-6.4%
5060 · Medical Services	-94.3%
5070 · Event Permits	-53.5%
5072 · ACA Paid Operational Surcharge	-69.9%
5100 · Race Kit	
5102 · Equipment	-77.1%
Total 5100 · Race Kit	-77.1%
5110 · Race Numbers	77.7%
5115 · USADA at ACA Events	100.0%
5200 · Camps	
5201 · Camp Manager	100.0%
5202 · Venue Rental	100.0%

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	% Change
5203 · Camp Meals	100.0%
5204 · Camp Permit Fees	100.0%
5205 · Camp Clothing/Gear	100.0%
5206 · Camp Coach	100.0%
Total 5200 · Camps	100.0%
5300 · Awards	
5320 · Medals/Plaques	-60.3%
5330 · Prize Money	335.8%
5340 · Party	420.0%
5300 · Awards - Other	0.0%
Total 5300 · Awards	57.4%
5400 · Program Expenses	-99.3%
5420 · Clothing	100.0%
5430 · Marketing - Events	-76.8%
5431 · Marketing - Materials	-100.0%
5432 · Marketing - Advertising	-42.8%
5510 · Outbound Donations	-100.0%
5517 · Pre-J Permits	350.0%
5600 · Taxes	
5610 · City	100.0%
Total 5600 · Taxes	100.0%
5700 · Website	
5730 · Hosting	-18.5%
Total 5700 · Website	-18.5%
6100 · Staff & Board Travel	-39.8%
6115 · Bank Service Charge	102.1%
6120 · Credit Card Processing Fees	-33.8%
6150 · Depreciation Expense	0.0%
6160 · Dues and Subscriptions	105.4%
6180 · Insurance	
6182 · Directors and Officers	54.7%
6183 · Workman's Comp	-44.6%
6184 · Liability and Property	3.4%
6185 · Senior Insurance paid by ACA	-100.0%
6186 · Junior Insurance paid by ACA	-48.4%
6187 · Motor Official thru USAC	3.5%
Total 6180 · Insurance	-13.8%
6230 · Licenses and Permits	-49.0%
6240 · Miscellaneous	136,400.0%
6250 · Postage and Delivery	-21.1%
6260 · Printing and Reproduction	-90.7%
6270 · Professional Fees	
6275 · Track Coordinator	-11.1%
6295 · Coaching	-100.0%
6650 · Accounting	-25.0%
6659 · Graphic Design	-100.0%
6660 · Administrative Support	-100.0%
6665 · Website Support	-100.0%
Total 6270 · Professional Fees	-60.4%
6290 · Rent	
6291 · Office	22.2%
6292 · Storage	2.4%
Total 6290 · Rent	12.8%
6340 · Telephone	4.1%
6350 · Meals and Entertainment	-69.1%
6550 · Office Supplies	158.0%
6560 · Payroll Expenses	
6561 · Salary	-10.2%
6562 · Taxes	-9.4%
6564 · Payroll Processing Fees	22.3%

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	<u>% Change</u>
6560 · Payroll Expenses - Other	<u>100.0%</u>
Total 6560 · Payroll Expenses	<u>-9.7%</u>
Total Expense	<u>-13.1%</u>
Net Ordinary Income	<u>-105.5%</u>
Other Income/Expense	
Other Income	
4999 · Interest Income	<u>-37.3%</u>
Total Other Income	<u>-37.3%</u>
Net Other Income	<u>-37.3%</u>
Net Income	<u><u>-104.5%</u></u>