

Bicycle Racing Association of Colorado

Profit & Loss Prev Year Comparison

January through March 2015

	Jan - Mar 15	Jan - Mar 14	\$ Change
Ordinary Income/Expense			
Income			
3999 · Credit Card Transactions	0.00	0.00	0.00
4000 · Dues			
4001 · Individual	40,985.00	34,781.26	6,203.74
4002 · Junior	2,625.00	165.00	2,460.00
4008 · Club	8,455.00	6,650.00	1,805.00
Total 4000 · Dues	52,065.00	41,596.26	10,468.74
4105 · Race Date Fee	350.00	575.00	-225.00
4110 · One Day Memberships	186.00	408.00	-222.00
4120 · Surcharges			
4121 · Operational	2,430.00	2,290.00	140.00
4124 · Junior	135.00	22.50	112.50
Total 4120 · Surcharges	2,565.00	2,312.50	252.50
4210 · Camp Income	10,109.00	7,524.02	2,584.98
4400 · Donations	240.00	9,016.91	-8,776.91
4410 · Sponsorship	3,500.00	5,500.00	-2,000.00
4500 · Merchandise Sales	0.00	55.00	-55.00
4900 · Other Income	100.61	0.00	100.61
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	-135.00	-22.50	-112.50
5402 · Collegiate surcharge waived	-620.00	0.00	-620.00
Total 4910 · Revenue Adjustments	-755.00	-22.50	-732.50
Total Income	68,360.61	66,965.19	1,395.42
Gross Profit	68,360.61	66,965.19	1,395.42
Expense			
5000 · Race Staffing	0.00	50.00	-50.00
5010 · Police	0.00	0.00	0.00
5035 · Event Meals	0.00	293.61	-293.61
5052 · Officials Training & Education	775.00	0.00	775.00
5053 · Officials Meetings & Meals	1,611.18	0.00	1,611.18
5060 · Medical Services	180.00	0.00	180.00
5070 · Event Permits	0.00	511.00	-511.00
5100 · Race Kit			
5102 · Equipment	0.00	392.98	-392.98
5100 · Race Kit - Other	35.00	0.00	35.00
Total 5100 · Race Kit	35.00	392.98	-357.98
5110 · Race Numbers	0.00	4,587.77	-4,587.77
5115 · USADA at ACA Events	1,750.00	1,750.00	0.00
5200 · Camps			
5201 · Camp Manager	1,500.00	0.00	1,500.00
5202 · Venue Rental	1,641.00	3,400.25	-1,759.25
5203 · Camp Meals	738.37	0.00	738.37
5204 · Camp Permit Fees	80.00	0.00	80.00
5206 · Camp Coach	941.00	0.00	941.00
Total 5200 · Camps	4,900.37	3,400.25	1,500.12
5300 · Awards			
5320 · Medals/Plaques	2,501.45	1,235.09	1,266.36
5330 · Prize Money	2,000.00	2,000.00	0.00
5340 · Party	1,867.72	4,797.09	-2,929.37
Total 5300 · Awards	6,369.17	8,032.18	-1,663.01
5430 · Marketing - Events	0.00	121.44	-121.44
5432 · Marketing - Advertising	973.50	632.48	341.02
5510 · Outbound Donations	1,000.00	0.00	1,000.00
5517 · Pre-J Permits	0.00	0.00	0.00

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
January through March 2015

	Jan - Mar 15	Jan - Mar 14	\$ Change
5700 · Website			
5730 · Hosting	1,337.73	991.21	346.52
Total 5700 · Website	1,337.73	991.21	346.52
6100 · Staff & Board Travel	50.05	0.00	50.05
6115 · Bank Service Charge	25.24	56.00	-30.76
6117 · Computer Software	199.80	0.00	199.80
6120 · Credit Card Processing Fees	1,735.34	883.36	851.98
6150 · Depreciation Expense	4,350.00	4,350.00	0.00
6160 · Dues and Subscriptions	0.00	184.88	-184.88
6180 · Insurance			
6182 · Directors and Officers	1,635.00	2,402.40	-767.40
6184 · Liability and Property	2,376.37	1,549.00	827.37
6186 · Junior Insurance paid by ACA	194.40	27.00	167.40
6187 · Motor Official thru USAC	1,600.00	2,300.00	-700.00
Total 6180 · Insurance	5,805.77	6,278.40	-472.63
6230 · Licenses and Permits	14.00	40.00	-26.00
6240 · Miscellaneous	30.00	682.50	-652.50
6250 · Postage and Delivery	850.45	1,014.44	-163.99
6260 · Printing and Reproduction	362.00	0.00	362.00
6270 · Professional Fees			
6275 · Track Coordinator	0.00	2,250.00	-2,250.00
6650 · Accounting	1,281.15	894.38	386.77
6655 · Consulting	673.98	0.00	673.98
6672 · Background Screening	61.25	0.00	61.25
Total 6270 · Professional Fees	2,016.38	3,144.38	-1,128.00
6290 · Rent			
6291 · Office	0.00	1,200.00	-1,200.00
6292 · Storage	999.77	840.00	159.77
Total 6290 · Rent	999.77	2,040.00	-1,040.23
6340 · Telephone	360.70	597.59	-236.89
6350 · Meals and Entertainment	995.95	0.00	995.95
6380 · Travel	491.50	0.00	491.50
6550 · Office Supplies	391.72	874.14	-482.42
6560 · Payroll Expenses			
6561 · Salary	21,767.41	23,533.32	-1,765.91
6562 · Taxes	2,274.06	2,222.92	51.14
6563 · Penalties	51.00	0.00	51.00
6564 · Payroll Processing Fees	20.80	526.47	-505.67
Total 6560 · Payroll Expenses	24,113.27	26,282.71	-2,169.44
Total Expense	61,723.89	67,191.32	-5,467.43
Net Ordinary Income	6,636.72	-226.13	6,862.85
Other Income/Expense			
Other Income			
4999 · Interest Income	47.31	59.09	-11.78
Total Other Income	47.31	59.09	-11.78
Net Other Income	47.31	59.09	-11.78
Net Income	6,684.03	-167.04	6,851.07

Bicycle Racing Association of Colorado Profit & Loss Prev Year Comparison January through March 2015

	% Change
Ordinary Income/Expense	
Income	
3999 · Credit Card Transactions	0.0%
4000 · Dues	
4001 · Individual	17.8%
4002 · Junior	1,490.9%
4008 · Club	27.1%
Total 4000 · Dues	25.2%
4105 · Race Date Fee	-39.1%
4110 · One Day Memberships	-54.4%
4120 · Surcharges	
4121 · Operational	6.1%
4124 · Junior	500.0%
Total 4120 · Surcharges	10.9%
4210 · Camp Income	34.4%
4400 · Donations	-97.3%
4410 · Sponsorship	-36.4%
4500 · Merchandise Sales	-100.0%
4900 · Other Income	100.0%
4910 · Revenue Adjustments	
5401 · Jr Operation Surcharges Waived	-500.0%
5402 · Collegiate surcharge waived	-100.0%
Total 4910 · Revenue Adjustments	-3,255.6%
Total Income	2.1%
Gross Profit	2.1%
Expense	
5000 · Race Staffing	-100.0%
5010 · Police	0.0%
5035 · Event Meals	-100.0%
5052 · Officials Training & Education	100.0%
5053 · Officials Meetings & Meals	100.0%
5060 · Medical Services	100.0%
5070 · Event Permits	-100.0%
5100 · Race Kit	
5102 · Equipment	-100.0%
5100 · Race Kit - Other	100.0%
Total 5100 · Race Kit	-91.1%
5110 · Race Numbers	-100.0%
5115 · USADA at ACA Events	0.0%
5200 · Camps	
5201 · Camp Manager	100.0%
5202 · Venue Rental	-51.7%
5203 · Camp Meals	100.0%
5204 · Camp Permit Fees	100.0%
5206 · Camp Coach	100.0%
Total 5200 · Camps	44.1%
5300 · Awards	
5320 · Medals/Plaques	102.5%
5330 · Prize Money	0.0%
5340 · Party	-61.1%
Total 5300 · Awards	-20.7%
5430 · Marketing - Events	-100.0%
5432 · Marketing - Advertising	53.9%
5510 · Outbound Donations	100.0%
5517 · Pre-J Permits	0.0%

7:22 AM

04/10/15

Accrual Basis

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
January through March 2015

	% Change
5700 · Website	
5730 · Hosting	35.0%
Total 5700 · Website	35.0%
6100 · Staff & Board Travel	100.0%
6115 · Bank Service Charge	-54.9%
6117 · Computer Software	100.0%
6120 · Credit Card Processing Fees	96.5%
6150 · Depreciation Expense	0.0%
6160 · Dues and Subscriptions	-100.0%
6180 · Insurance	
6182 · Directors and Officers	-31.9%
6184 · Liability and Property	53.4%
6186 · Junior Insurance paid by ACA	620.0%
6187 · Motor Official thru USAC	-30.4%
Total 6180 · Insurance	-7.5%
6230 · Licenses and Permits	-65.0%
6240 · Miscellaneous	-95.6%
6250 · Postage and Delivery	-16.2%
6260 · Printing and Reproduction	100.0%
6270 · Professional Fees	
6275 · Track Coordinator	-100.0%
6650 · Accounting	43.2%
6655 · Consulting	100.0%
6672 · Background Screening	100.0%
Total 6270 · Professional Fees	-35.9%
6290 · Rent	
6291 · Office	-100.0%
6292 · Storage	19.0%
Total 6290 · Rent	-51.0%
6340 · Telephone	-39.6%
6350 · Meals and Entertainment	100.0%
6380 · Travel	100.0%
6550 · Office Supplies	-55.2%
6560 · Payroll Expenses	
6561 · Salary	-7.5%
6562 · Taxes	2.3%
6563 · Penalties	100.0%
6564 · Payroll Processing Fees	-96.1%
Total 6560 · Payroll Expenses	-8.3%
Total Expense	-8.1%
Net Ordinary Income	3,034.9%
Other Income/Expense	
Other Income	
4999 · Interest Income	-19.9%
Total Other Income	-19.9%
Net Other Income	-19.9%
Net Income	<u>4,101.5%</u>