

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

	Jan - Apr 13	Jan - Apr 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	50,698.55	52,987.23	-2,288.68	-4.3%
4002 · Junior	990.00	1,535.00	-545.00	-35.5%
4006 · Non-Racing	0.00	180.00	-180.00	-100.0%
4008 · Club	6,840.00	8,005.00	-1,165.00	-14.6%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	58,528.55	62,727.23	-4,198.68	-6.7%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	18,060.00	-18,130.00	-100.4%
4013 · Less Cost of Transponders	0.00	-11,594.00	11,594.00	100.0%
4014 · Transponder One Day Rental	0.00	1,590.00	-1,590.00	-100.0%
Total 4011 · Transponder Fees	-70.00	8,056.00	-8,126.00	-100.9%
4050 · LA Rebate from USAC	31,541.00	16,328.00	15,213.00	93.2%
4105 · Race Date Fee	875.00	975.00	-100.00	-10.3%
4107 · Race Designation Fee Silver	0.00	150.00	-150.00	-100.0%
4108 · Race Designation Fee Gold	60.00	100.00	-40.00	-40.0%
4109 · Race Designation Fee Bronze	30.00	0.00	30.00	100.0%
4110 · One Day Memberships	621.00	882.00	-261.00	-29.6%
4120 · Surcharges				
4121 · Operational	6,787.50	9,418.00	-2,630.50	-27.9%
4124 · Junior	402.50	507.50	-105.00	-20.7%
Total 4120 · Surcharges	7,190.00	9,925.50	-2,735.50	-27.6%
4200 · Race Registration Fees	10,000.00	19,745.00	-9,745.00	-49.4%
4210 · Camp Income	1,387.15	0.00	1,387.15	100.0%
4300 · Advertising	0.00	300.00	-300.00	-100.0%
4400 · Donations	17,866.20	2,769.78	15,096.42	545.0%
4410 · Sponsorship	3,807.84	10,406.07	-6,598.23	-63.4%
4600 · Race Kit Items	170.00	0.00	170.00	100.0%
4900 · Other Income	56.34	70.63	-14.29	-20.2%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-402.50	-507.50	105.00	20.7%
Total 4910 · Revenue Adjustments	-402.50	-507.50	105.00	20.7%
Total Income	131,660.58	131,927.71	-267.13	-0.2%
Gross Profit	131,660.58	131,927.71	-267.13	-0.2%
Expense				
5000 · Race Staffing	326.55	818.38	-491.83	-60.1%
5020 · Timing and Results	0.00	430.00	-430.00	-100.0%
5030 · Venue Rental	5,170.90	140.00	5,030.90	3,593.5%
5035 · Event Meals	3,562.81	0.00	3,562.81	100.0%
5050 · Officials Fees	300.00	0.00	300.00	100.0%
5070 · Race Permits	210.00	50.00	160.00	320.0%
5100 · Race Kit				
5102 · Equipment	1,278.04	1,283.85	-5.81	-0.5%
Total 5100 · Race Kit	1,278.04	1,283.85	-5.81	-0.5%
5110 · Race Numbers	11,723.20	11,817.50	-94.30	-0.8%
5300 · Awards				
5320 · Medals/Plaques	3,810.02	623.60	3,186.42	511.0%
5340 · Party	922.55	512.98	409.57	79.8%
Total 5300 · Awards	4,732.57	1,136.58	3,595.99	316.4%
5400 · Program Expenses	504.59	741.91	-237.32	-32.0%
5430 · Marketing - Events	524.00	90.00	434.00	482.2%
5431 · Marketing - Materials	6,130.32	4,191.16	1,939.16	46.3%
5432 · Marketing - Advertising	1,889.10	1,735.00	154.10	8.9%
5510 · Outbound Donations	300.00	0.00	300.00	100.0%
5700 · Website				
5730 · Hosting	1,521.21	1,312.80	208.41	15.9%
Total 5700 · Website	1,521.21	1,312.80	208.41	15.9%
6100 · Staff & Board Travel	300.97	0.00	300.97	100.0%
6115 · Bank Service Charge	28.00	25.00	3.00	12.0%
6120 · Credit Card Processing Fees	1,535.92	2,021.79	-485.87	-24.0%
6150 · Depreciation Expense	5,800.00	11,133.32	-5,333.32	-47.9%
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%
6184 · Liability and Property	1,848.60	3,332.80	-1,484.20	-44.5%

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6186 · Junior Insurance paid by ACA	483.00	363.00	120.00	33.1%
6187 · Motor Official thru USAC	1,850.00	0.00	1,850.00	100.0%
Total 6180 · Insurance	5,734.60	5,108.80	625.80	12.3%
6230 · Licenses and Permits	146.00	83.00	63.00	75.9%
6250 · Postage and Delivery	1,596.72	2,374.72	-778.00	-32.8%
6260 · Printing and Reproduction	2,428.22	1,519.02	909.20	59.9%
6270 · Professional Fees				
6275 · Track Coordinator	3,000.00	0.00	3,000.00	100.0%
6295 · Coaching	1,239.86	0.00	1,239.86	100.0%
6650 · Accounting	867.00	879.21	-12.21	-1.4%
6659 · Graphic Design	1,080.00	250.00	830.00	332.0%
6660 · Administrative Support	735.00	0.00	735.00	100.0%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	7,628.11	1,129.21	6,498.90	575.5%
6290 · Rent				
6291 · Office	1,200.00	1,200.00	0.00	0.0%
6292 · Storage	1,060.00	1,000.00	60.00	6.0%
Total 6290 · Rent	2,260.00	2,200.00	60.00	2.7%
6340 · Telephone	845.88	931.07	-85.19	-9.2%
6350 · Meals and Entertainment	728.51	748.45	-19.94	-2.7%
6550 · Office Supplies	160.99	279.97	-118.98	-42.5%
6560 · Payroll Expenses				
6561 · Salary	31,613.32	37,283.32	-5,670.00	-15.2%
6562 · Taxes	2,714.43	3,380.43	-666.00	-19.7%
6564 · Payroll Processing Fees	538.00	535.25	2.75	0.5%
6560 · Payroll Expenses - Other	5.80	0.00	5.80	100.0%
Total 6560 · Payroll Expenses	34,871.55	41,199.00	-6,327.45	-15.4%
Total Expense	102,328.76	92,590.53	9,738.23	10.5%
Net Ordinary Income	29,331.82	39,337.18	-10,005.36	-25.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	108.48	83.73	24.75	29.6%
Total Other Income	108.48	83.73	24.75	29.6%
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	108.48	15.70	92.78	591.0%
Net Income	29,440.30	39,352.88	-9,912.58	-25.2%