

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
 January through March 2015

	Jan 15	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3999 · Credit Card Transactions	0.00		
4000 · Dues			
4001 · Individual	1,635.00	8,500.00	-6,865.00
4002 · Junior	0.00	167.00	-167.00
4008 · Club	4,415.00	4,000.00	415.00
<b>Total 4000 · Dues</b>	<b>6,050.00</b>	<b>12,667.00</b>	<b>-6,617.00</b>
4050 · LA Rebate from USAC	0.00	0.00	0.00
4105 · Race Date Fee	0.00	650.00	-650.00
4110 · One Day Memberships	0.00	0.00	0.00
4120 · Surcharges			
4121 · Operational	0.00	0.00	0.00
4124 · Junior	0.00		
<b>Total 4120 · Surcharges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4200 · Race Registration Fees	0.00	0.00	0.00
4210 · Camp Income	0.00	0.00	0.00
4400 · Donations	30.00	0.00	30.00
4410 · Sponsorship	500.00	0.00	500.00
4600 · Race Kit Items	0.00	0.00	0.00
4900 · Other Income	0.00	200.00	-200.00
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	0.00		
5402 · Collegiate surcharge waived	0.00		
<b>Total 4910 · Revenue Adjustments</b>	<b>0.00</b>		
<b>Total Income</b>	<b>6,580.00</b>	<b>13,517.00</b>	<b>-6,937.00</b>
<b>Gross Profit</b>	<b>6,580.00</b>	<b>13,517.00</b>	<b>-6,937.00</b>
<b>Expense</b>			
5000 · Race Staffing	0.00	0.00	0.00
5010 · Police	0.00	0.00	0.00
5030 · Venue Rental	0.00	0.00	0.00
5035 · Event Meals	0.00	420.00	-420.00
5037 · Event Lodging	0.00	0.00	0.00
5040 · Event Rental Equipment	0.00	0.00	0.00
5050 · Officials Fees	0.00	0.00	0.00
5051 · Officials Training/Development	0.00	0.00	0.00
5052 · Officials Training & Education	0.00		
5053 · Officials Meetings & Meals	0.00		
5060 · Medical Services	0.00	0.00	0.00
5070 · Event Permits	0.00	0.00	0.00
5100 · Race Kit			
5102 · Equipment	0.00	0.00	0.00
5100 · Race Kit - Other	0.00		
<b>Total 5100 · Race Kit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5110 · Race Numbers	0.00	0.00	0.00
5115 · USADA at ACA Events	0.00	0.00	0.00
5200 · Camps			
5201 · Camp Manager	0.00	0.00	0.00
5202 · Venue Rental	1,576.00	0.00	1,576.00
5203 · Camp Meals	0.00	0.00	0.00
5204 · Camp Permit Fees	0.00	0.00	0.00
5206 · Camp Coach	0.00	0.00	0.00
<b>Total 5200 · Camps</b>	<b>1,576.00</b>	<b>0.00</b>	<b>1,576.00</b>

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	Jan 15	Budget	\$ Over Budget
<b>5300 · Awards</b>			
5320 · Medals/Plaques	2,298.20	0.00	2,298.20
5330 · Prize Money	0.00	0.00	0.00
5340 · Party	1,109.01	2,000.00	-890.99
<b>Total 5300 · Awards</b>	3,407.21	2,000.00	1,407.21
<b>5400 · Program Expenses</b>	0.00	0.00	0.00
5431 · Marketing - Materials	0.00	0.00	0.00
5432 · Marketing - Advertising	0.00	0.00	0.00
5510 · Outbound Donations	0.00	0.00	0.00
5700 · Website			
5730 · Hosting	272.19	300.00	-27.81
<b>Total 5700 · Website</b>	272.19	300.00	-27.81
6100 · Staff & Board Travel	0.00	0.00	0.00
6115 · Bank Service Charge	19.01		
6117 · Computer Software	99.90		
6120 · Credit Card Processing Fees	195.64	333.00	-137.36
6150 · Depreciation Expense	1,450.00	1,450.00	0.00
6160 · Dues and Subscriptions	0.00	0.00	0.00
6180 · Insurance			
6182 · Directors and Officers	0.00	266.00	-266.00
6183 · Workman's Comp	0.00	67.00	-67.00
6184 · Liability and Property	977.77	375.00	602.77
6186 · Junior Insurance paid by ACA	0.00	0.00	0.00
6187 · Motor Official thru USAC	0.00	0.00	0.00
<b>Total 6180 · Insurance</b>	977.77	708.00	269.77
6230 · Licenses and Permits	0.00	0.00	0.00
6240 · Miscellaneous	0.00		
6250 · Postage and Delivery	207.70	166.00	41.70
6260 · Printing and Reproduction	0.00	0.00	0.00
6270 · Professional Fees			
6275 · Track Coordinator	0.00	0.00	0.00
6650 · Accounting	437.50	330.00	107.50
6655 · Consulting	0.00		
6660 · Administrative Support	0.00	0.00	0.00
6665 · Website Support	0.00	0.00	0.00
6672 · Background Screening	40.00		
<b>Total 6270 · Professional Fees</b>	477.50	330.00	147.50
6290 · Rent			
6291 · Office	0.00	50.00	-50.00
6292 · Storage	280.00	290.00	-10.00
<b>Total 6290 · Rent</b>	280.00	340.00	-60.00
6340 · Telephone	121.04	208.00	-86.96
6350 · Meals and Entertainment	204.47	83.00	121.47
6380 · Travel	1.25		
6550 · Office Supplies	165.71	83.00	82.71
6560 · Payroll Expenses			
6561 · Salary	8,869.08	8,750.00	119.08
6562 · Taxes	1,173.74	834.00	339.74
6563 · Penalties	51.00		
6564 · Payroll Processing Fees	9.60	160.00	-150.40
<b>Total 6560 · Payroll Expenses</b>	10,103.42	9,744.00	359.42
<b>Total Expense</b>	19,558.81	16,165.00	3,393.81
<b>Net Ordinary Income</b>	-12,978.81	-2,648.00	-10,330.81

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Accrual Basis

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
January through March 2015

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	Jan 15	Budget	\$ Over Budget
Other Income/Expense			
Other Income			
4999 - Interest Income	16.14	14.20	1.94
Total Other Income	16.14	14.20	1.94
Net Other Income	16.14	14.20	1.94
Net Income	<u>-12,962.67</u>	<u>-2,633.80</u>	<u>-10,328.87</u>

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
 January through March 2015

	% of Budget	Feb 15	Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3999 · Credit Card Transactions		0.00	
4000 · Dues			
4001 · Individual	19.2%	25,900.00	14,000.00
4002 · Junior	0.0%	1,980.00	167.00
4008 · Club	110.4%	3,090.00	2,500.00
<b>Total 4000 · Dues</b>	<b>47.8%</b>	<b>30,970.00</b>	<b>16,667.00</b>
4050 · LA Rebate from USAC	0.0%	0.00	0.00
4105 · Race Date Fee	0.0%	0.00	500.00
4110 · One Day Memberships	0.0%	0.00	0.00
4120 · Surcharges			
4121 · Operational	0.0%	0.00	0.00
4124 · Junior		0.00	
<b>Total 4120 · Surcharges</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>
4200 · Race Registration Fees	0.0%	0.00	0.00
4210 · Camp Income	0.0%	0.00	0.00
4400 · Donations	100.0%	65.00	1,500.00
4410 · Sponsorship	100.0%	2,000.00	5,000.00
4600 · Race Kit Items	0.0%	0.00	0.00
4900 · Other Income	0.0%	100.61	200.00
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived		0.00	
5402 · Collegiate surcharge waived		0.00	
<b>Total 4910 · Revenue Adjustments</b>		<b>0.00</b>	
<b>Total Income</b>	<b>48.7%</b>	<b>33,135.61</b>	<b>23,867.00</b>
<b>Gross Profit</b>	<b>48.7%</b>	<b>33,135.61</b>	<b>23,867.00</b>
<b>Expense</b>			
5000 · Race Staffing	0.0%	0.00	0.00
5010 · Police	0.0%	0.00	0.00
5030 · Venue Rental	0.0%	0.00	0.00
5035 · Event Meals	0.0%	0.00	420.00
5037 · Event Lodging	0.0%	0.00	0.00
5040 · Event Rental Equipment	0.0%	0.00	0.00
5050 · Officials Fees	0.0%	0.00	0.00
5051 · Officials Training/Development	0.0%	0.00	0.00
5052 · Officials Training & Education		0.00	
5053 · Officials Meetings & Meals		0.00	
5060 · Medical Services	0.0%	0.00	0.00
5070 · Event Permits	0.0%	0.00	250.00
5100 · Race Kit			
5102 · Equipment	0.0%	0.00	0.00
5100 · Race Kit - Other		0.00	
<b>Total 5100 · Race Kit</b>	<b>0.0%</b>	<b>0.00</b>	<b>0.00</b>
5110 · Race Numbers	0.0%	0.00	0.00
5115 · USADA at ACA Events	0.0%	1,750.00	0.00
5200 · Camps			
5201 · Camp Manager	0.0%	0.00	0.00
5202 · Venue Rental	100.0%	0.00	0.00
5203 · Camp Meals	0.0%	0.00	0.00
5204 · Camp Permit Fees	0.0%	80.00	0.00
5206 · Camp Coach	0.0%	0.00	0.00
<b>Total 5200 · Camps</b>	<b>100.0%</b>	<b>80.00</b>	<b>0.00</b>

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	% of Budget	Feb 15	Budget
<b>5300 · Awards</b>			
5320 · Medals/Plaques	100.0%	203.25	0.00
5330 · Prize Money	0.0%	2,000.00	0.00
5340 · Party	55.5%	758.71	0.00
<b>Total 5300 · Awards</b>	<b>170.4%</b>	<b>2,961.96</b>	<b>0.00</b>
<b>5400 · Program Expenses</b>	0.0%	0.00	250.00
5431 · Marketing - Materials	0.0%	0.00	0.00
5432 · Marketing - Advertising	0.0%	673.50	0.00
5510 · Outbound Donations	0.0%	0.00	0.00
5700 · Website			
5730 · Hosting	90.7%	778.64	300.00
<b>Total 5700 · Website</b>	<b>90.7%</b>	<b>778.64</b>	<b>300.00</b>
<b>6100 · Staff &amp; Board Travel</b>	0.0%	0.00	0.00
6115 · Bank Service Charge		6.23	
6117 · Computer Software		49.95	
6120 · Credit Card Processing Fees	58.8%	941.49	333.00
6150 · Depreciation Expense	100.0%	1,450.00	1,450.00
6160 · Dues and Subscriptions	0.0%	0.00	0.00
6180 · Insurance			
6182 · Directors and Officers	0.0%	1,635.00	266.00
6183 · Workman's Comp	0.0%	0.00	67.00
6184 · Liability and Property	260.7%	466.20	375.00
6186 · Junior Insurance paid by ACA	0.0%	0.00	0.00
6187 · Motor Official thru USAC	0.0%	0.00	0.00
<b>Total 6180 · Insurance</b>	<b>138.1%</b>	<b>2,101.20</b>	<b>708.00</b>
<b>6230 · Licenses and Permits</b>	0.0%	0.00	0.00
6240 · Miscellaneous		30.00	
6250 · Postage and Delivery	125.1%	245.00	166.00
6260 · Printing and Reproduction	0.0%	0.00	0.00
6270 · Professional Fees			
6275 · Track Coordinator	0.0%	0.00	0.00
6650 · Accounting	132.6%	587.40	330.00
6655 · Consulting		20.58	
6660 · Administrative Support	0.0%	0.00	0.00
6665 · Website Support	0.0%	0.00	0.00
6672 · Background Screening		0.00	
<b>Total 6270 · Professional Fees</b>	<b>144.7%</b>	<b>607.98</b>	<b>330.00</b>
<b>6290 · Rent</b>			
6291 · Office	0.0%	0.00	50.00
6292 · Storage	96.6%	280.00	290.00
<b>Total 6290 · Rent</b>	<b>82.4%</b>	<b>280.00</b>	<b>340.00</b>
<b>6340 · Telephone</b>	58.2%	0.00	208.00
6350 · Meals and Entertainment	246.3%	502.50	83.00
6380 · Travel		465.25	
6550 · Office Supplies	199.7%	77.13	83.00
<b>6560 · Payroll Expenses</b>			
6561 · Salary	101.4%	6,463.33	8,750.00
6562 · Taxes	140.7%	551.38	834.00
6563 · Penalties		0.00	
6564 · Payroll Processing Fees	6.0%	6.40	160.00
<b>Total 6560 · Payroll Expenses</b>	<b>103.7%</b>	<b>7,021.11</b>	<b>9,744.00</b>
<b>Total Expense</b>	<b>121.0%</b>	<b>20,021.94</b>	<b>14,665.00</b>
<b>Net Ordinary Income</b>	<b>490.1%</b>	<b>13,113.67</b>	<b>9,202.00</b>

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Accrual Basis

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
January through March 2015

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	% of Budget	Feb 15	Budget
Other Income/Expense			
Other Income			
4999 - Interest Income	113.7%	14.71	14.20
Total Other Income	113.7%	14.71	14.20
Net Other Income	113.7%	14.71	14.20
Net Income	<b>492.2%</b>	<b>13,128.38</b>	<b>9,216.20</b>

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
 January through March 2015

	\$ Over Budget	% of Budget	Mar 15
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3999 · Credit Card Transactions			0.00
4000 · Dues			
4001 · Individual	11,900.00	185.0%	13,450.00
4002 · Junior	1,813.00	1,185.6%	645.00
4008 · Club	590.00	123.6%	950.00
<b>Total 4000 · Dues</b>	<b>14,303.00</b>	<b>185.8%</b>	<b>15,045.00</b>
4050 · LA Rebate from USAC	0.00	0.0%	0.00
4105 · Race Date Fee	-500.00	0.0%	350.00
4110 · One Day Memberships	0.00	0.0%	186.00
4120 · Surcharges			
4121 · Operational	0.00	0.0%	2,430.00
4124 · Junior			135.00
<b>Total 4120 · Surcharges</b>	<b>0.00</b>	<b>0.0%</b>	<b>2,565.00</b>
4200 · Race Registration Fees	0.00	0.0%	0.00
4210 · Camp Income	0.00	0.0%	10,109.00
4400 · Donations	-1,435.00	4.3%	145.00
4410 · Sponsorship	-3,000.00	40.0%	1,000.00
4600 · Race Kit Items	0.00	0.0%	0.00
4900 · Other Income	-99.39	50.3%	0.00
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived			-135.00
5402 · Collegiate surcharge waived			-620.00
<b>Total 4910 · Revenue Adjustments</b>			<b>-755.00</b>
<b>Total Income</b>	<b>9,268.61</b>	<b>138.8%</b>	<b>28,645.00</b>
<b>Gross Profit</b>	<b>9,268.61</b>	<b>138.8%</b>	<b>28,645.00</b>
<b>Expense</b>			
5000 · Race Staffing	0.00	0.0%	0.00
5010 · Police	0.00	0.0%	0.00
5030 · Venue Rental	0.00	0.0%	0.00
5035 · Event Meals	-420.00	0.0%	0.00
5037 · Event Lodging	0.00	0.0%	0.00
5040 · Event Rental Equipment	0.00	0.0%	0.00
5050 · Officials Fees	0.00	0.0%	0.00
5051 · Officials Training/Development	0.00	0.0%	0.00
5052 · Officials Training & Education			775.00
5053 · Officials Meetings & Meals			1,611.18
5060 · Medical Services	0.00	0.0%	180.00
5070 · Event Permits	-250.00	0.0%	0.00
5100 · Race Kit			
5102 · Equipment	0.00	0.0%	0.00
5100 · Race Kit - Other			35.00
<b>Total 5100 · Race Kit</b>	<b>0.00</b>	<b>0.0%</b>	<b>35.00</b>
5110 · Race Numbers	0.00	0.0%	0.00
5115 · USADA at ACA Events	1,750.00	100.0%	0.00
5200 · Camps			
5201 · Camp Manager	0.00	0.0%	1,500.00
5202 · Venue Rental	0.00	0.0%	65.00
5203 · Camp Meals	0.00	0.0%	738.37
5204 · Camp Permit Fees	80.00	100.0%	0.00
5206 · Camp Coach	0.00	0.0%	941.00
<b>Total 5200 · Camps</b>	<b>80.00</b>	<b>100.0%</b>	<b>3,244.37</b>

## Bicycle Racing Association of Colorado

### Profit & Loss Budget vs. Actual

#### January through March 2015

	\$ Over Budget	% of Budget	Mar 15
<b>5300 · Awards</b>			
5320 · Medals/Plaques	203.25	100.0%	0.00
5330 · Prize Money	2,000.00	100.0%	0.00
5340 · Party	758.71	100.0%	0.00
<b>Total 5300 · Awards</b>	2,961.96	100.0%	0.00
<b>5400 · Program Expenses</b>	-250.00	0.0%	0.00
5431 · Marketing - Materials	0.00	0.0%	0.00
5432 · Marketing - Advertising	673.50	100.0%	300.00
5510 · Outbound Donations	0.00	0.0%	1,000.00
5700 · Website			
5730 · Hosting	478.64	259.5%	286.90
<b>Total 5700 · Website</b>	478.64	259.5%	286.90
<b>6100 · Staff &amp; Board Travel</b>	0.00	0.0%	50.05
<b>6115 · Bank Service Charge</b>			0.00
<b>6117 · Computer Software</b>			49.95
<b>6120 · Credit Card Processing Fees</b>	608.49	282.7%	598.21
<b>6150 · Depreciation Expense</b>	0.00	100.0%	1,450.00
<b>6160 · Dues and Subscriptions</b>	0.00	0.0%	0.00
<b>6180 · Insurance</b>			
6182 · Directors and Officers	1,369.00	614.7%	0.00
6183 · Workman's Comp	-67.00	0.0%	0.00
6184 · Liability and Property	91.20	124.3%	932.40
6186 · Junior Insurance paid by ACA	0.00	0.0%	194.40
6187 · Motor Official thru USAC	0.00	0.0%	1,600.00
<b>Total 6180 · Insurance</b>	1,393.20	296.8%	2,726.80
<b>6230 · Licenses and Permits</b>	0.00	0.0%	14.00
<b>6240 · Miscellaneous</b>			0.00
<b>6250 · Postage and Delivery</b>	79.00	147.6%	397.75
<b>6260 · Printing and Reproduction</b>	0.00	0.0%	362.00
<b>6270 · Professional Fees</b>			
6275 · Track Coordinator	0.00	0.0%	0.00
6650 · Accounting	257.40	178.0%	256.25
6655 · Consulting			653.40
6660 · Administrative Support	0.00	0.0%	0.00
6665 · Website Support	0.00	0.0%	0.00
6672 · Background Screening			21.25
<b>Total 6270 · Professional Fees</b>	277.98	184.2%	930.90
<b>6290 · Rent</b>			
6291 · Office	-50.00	0.0%	0.00
6292 · Storage	-10.00	96.6%	439.77
<b>Total 6290 · Rent</b>	-60.00	82.4%	439.77
<b>6340 · Telephone</b>	-208.00	0.0%	239.66
<b>6350 · Meals and Entertainment</b>	419.50	605.4%	288.98
<b>6380 · Travel</b>			25.00
<b>6550 · Office Supplies</b>	-5.87	92.9%	148.88
<b>6560 · Payroll Expenses</b>			
6561 · Salary	-2,286.67	73.9%	6,435.00
6562 · Taxes	-282.62	66.1%	548.94
6563 · Penalties			0.00
6564 · Payroll Processing Fees	-153.60	4.0%	4.80
<b>Total 6560 · Payroll Expenses</b>	-2,722.89	72.1%	6,988.74
<b>Total Expense</b>	5,356.94	136.5%	22,143.14
<b>Net Ordinary Income</b>	3,911.67	142.5%	6,501.86



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	\$ Over Budget	% of Budget	Mar 15
Other Income/Expense			
Other Income			
4999 - Interest Income	0.51	103.6%	16.46
Total Other Income	0.51	103.6%	16.46
Net Other Income	0.51	103.6%	16.46
Net Income	<u>3,912.18</u>	<u>142.4%</u>	<u>6,518.32</u>

**Bicycle Racing Association of Colorado**  
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	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3999 · Credit Card Transactions			
4000 · Dues			
4001 · Individual	12,000.00	1,450.00	112.1%
4002 · Junior	167.00	478.00	386.2%
4008 · Club	1,000.00	-50.00	95.0%
<b>Total 4000 · Dues</b>	<b>13,167.00</b>	<b>1,878.00</b>	<b>114.3%</b>
4050 · LA Rebate from USAC	6,750.00	-6,750.00	0.0%
4105 · Race Date Fee	200.00	150.00	175.0%
4110 · One Day Memberships	600.00	-414.00	31.0%
4120 · Surcharges			
4121 · Operational	1,000.00	1,430.00	243.0%
4124 · Junior			
<b>Total 4120 · Surcharges</b>	<b>1,000.00</b>	<b>1,565.00</b>	<b>256.5%</b>
4200 · Race Registration Fees	1,000.00	-1,000.00	0.0%
4210 · Camp Income	900.00	9,209.00	1,123.2%
4400 · Donations	1,500.00	-1,355.00	9.7%
4410 · Sponsorship	0.00	1,000.00	100.0%
4600 · Race Kit Items	0.00	0.00	0.0%
4900 · Other Income	200.00	-200.00	0.0%
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived			
5402 · Collegiate surcharge waived			
<b>Total 4910 · Revenue Adjustments</b>			
<b>Total Income</b>	<b>25,317.00</b>	<b>3,328.00</b>	<b>113.1%</b>
<b>Gross Profit</b>	<b>25,317.00</b>	<b>3,328.00</b>	<b>113.1%</b>
<b>Expense</b>			
5000 · Race Staffing	0.00	0.00	0.0%
5010 · Police	0.00	0.00	0.0%
5030 · Venue Rental	0.00	0.00	0.0%
5035 · Event Meals	420.00	-420.00	0.0%
5037 · Event Lodging	0.00	0.00	0.0%
5040 · Event Rental Equipment	0.00	0.00	0.0%
5050 · Officials Fees	0.00	0.00	0.0%
5051 · Officials Training/Development	0.00	0.00	0.0%
5052 · Officials Training & Education			
5053 · Officials Meetings & Meals			
5060 · Medical Services	0.00	180.00	100.0%
5070 · Event Permits	250.00	-250.00	0.0%
5100 · Race Kit			
5102 · Equipment	500.00	-500.00	0.0%
5100 · Race Kit - Other			
<b>Total 5100 · Race Kit</b>	<b>500.00</b>	<b>-465.00</b>	<b>7.0%</b>
5110 · Race Numbers	5,000.00	-5,000.00	0.0%
5115 · USADA at ACA Events	1,750.00	-1,750.00	0.0%
5200 · Camps			
5201 · Camp Manager	500.00	1,000.00	300.0%
5202 · Venue Rental	0.00	65.00	100.0%
5203 · Camp Meals	0.00	738.37	100.0%
5204 · Camp Permit Fees	0.00	0.00	0.0%
5206 · Camp Coach	0.00	941.00	100.0%
<b>Total 5200 · Camps</b>	<b>500.00</b>	<b>2,744.37</b>	<b>648.9%</b>

## Bicycle Racing Association of Colorado

### Profit & Loss Budget vs. Actual

January through March 2015

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	Budget	\$ Over Budget	% of Budget
<b>5300 · Awards</b>			
5320 · Medals/Plaques	0.00	0.00	0.0%
5330 · Prize Money	0.00	0.00	0.0%
5340 · Party	0.00	0.00	0.0%
<b>Total 5300 · Awards</b>	0.00	0.00	0.0%
<b>5400 · Program Expenses</b>	250.00	-250.00	0.0%
5431 · Marketing - Materials	200.00	-200.00	0.0%
5432 · Marketing - Advertising	200.00	100.00	150.0%
5510 · Outbound Donations	1,000.00	0.00	100.0%
5700 · Website			
5730 · Hosting	300.00	-13.10	95.6%
<b>Total 5700 · Website</b>	300.00	-13.10	95.6%
<b>6100 · Staff &amp; Board Travel</b>	0.00	50.05	100.0%
<b>6115 · Bank Service Charge</b>			
<b>6117 · Computer Software</b>			
6120 · Credit Card Processing Fees	333.00	265.21	179.6%
6150 · Depreciation Expense	1,450.00	0.00	100.0%
6160 · Dues and Subscriptions	0.00	0.00	0.0%
<b>6180 · Insurance</b>			
6182 · Directors and Officers	266.00	-266.00	0.0%
6183 · Workman's Comp	67.00	-67.00	0.0%
6184 · Liability and Property	375.00	557.40	248.6%
6186 · Junior Insurance paid by ACA	640.00	-445.60	30.4%
6187 · Motor Official thru USAC	2,000.00	-400.00	80.0%
<b>Total 6180 · Insurance</b>	3,348.00	-621.20	81.4%
<b>6230 · Licenses and Permits</b>	100.00	-86.00	14.0%
<b>6240 · Miscellaneous</b>			
6250 · Postage and Delivery	166.00	231.75	239.6%
6260 · Printing and Reproduction	100.00	262.00	362.0%
<b>6270 · Professional Fees</b>			
6275 · Track Coordinator	0.00	0.00	0.0%
6650 · Accounting	330.00	-73.75	77.7%
6655 · Consulting			
6660 · Administrative Support	0.00	0.00	0.0%
6665 · Website Support	0.00	0.00	0.0%
6672 · Background Screening			
<b>Total 6270 · Professional Fees</b>	330.00	600.90	282.1%
<b>6290 · Rent</b>			
6291 · Office	50.00	-50.00	0.0%
6292 · Storage	290.00	149.77	151.6%
<b>Total 6290 · Rent</b>	340.00	99.77	129.3%
<b>6340 · Telephone</b>	208.00	31.66	115.2%
<b>6350 · Meals and Entertainment</b>	83.00	205.98	348.2%
<b>6380 · Travel</b>			
6550 · Office Supplies	83.00	65.88	179.4%
<b>6560 · Payroll Expenses</b>			
6561 · Salary	8,750.00	-2,315.00	73.5%
6562 · Taxes	834.00	-285.06	65.8%
6563 · Penalties			
6564 · Payroll Processing Fees	160.00	-155.20	3.0%
<b>Total 6560 · Payroll Expenses</b>	9,744.00	-2,755.26	71.7%
<b>Total Expense</b>	26,655.00	-4,511.86	83.1%
<b>Net Ordinary Income</b>	-1,338.00	7,839.86	-485.9%

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Accrual Basis

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
January through March 2015

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	Budget	\$ Over Budget	% of Budget
Other Income/Expense			
Other Income			
4999 · Interest Income	14.20	2.26	115.9%
Total Other Income	14.20	2.26	115.9%
Net Other Income	14.20	2.26	115.9%
Net Income	<u>-1,323.80</u>	<u>7,842.12</u>	<u>-492.4%</u>

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
 January through March 2015

	Jan - Mar 15	TOTAL Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3999 · Credit Card Transactions	0.00		
4000 · Dues			
4001 · Individual	40,985.00	34,500.00	6,485.00
4002 · Junior	2,625.00	501.00	2,124.00
4008 · Club	8,455.00	7,500.00	955.00
<b>Total 4000 · Dues</b>	<b>52,065.00</b>	<b>42,501.00</b>	<b>9,564.00</b>
4050 · LA Rebate from USAC	0.00	6,750.00	-6,750.00
4105 · Race Date Fee	350.00	1,350.00	-1,000.00
4110 · One Day Memberships	186.00	600.00	-414.00
4120 · Surcharges			
4121 · Operational	2,430.00	1,000.00	1,430.00
4124 · Junior	135.00		
<b>Total 4120 · Surcharges</b>	<b>2,565.00</b>	<b>1,000.00</b>	<b>1,565.00</b>
4200 · Race Registration Fees	0.00	1,000.00	-1,000.00
4210 · Camp Income	10,109.00	900.00	9,209.00
4400 · Donations	240.00	3,000.00	-2,760.00
4410 · Sponsorship	3,500.00	5,000.00	-1,500.00
4600 · Race Kit Items	0.00	0.00	0.00
4900 · Other Income	100.61	600.00	-499.39
4910 · Revenue Adjustments			
5401 · Jr Operation Surcharges Waived	-135.00		
5402 · Collegiate surcharge waived	-620.00		
<b>Total 4910 · Revenue Adjustments</b>	<b>-755.00</b>		
<b>Total Income</b>	<b>68,360.61</b>	<b>62,701.00</b>	<b>5,659.61</b>
<b>Gross Profit</b>	<b>68,360.61</b>	<b>62,701.00</b>	<b>5,659.61</b>
<b>Expense</b>			
5000 · Race Staffing	0.00	0.00	0.00
5010 · Police	0.00	0.00	0.00
5030 · Venue Rental	0.00	0.00	0.00
5035 · Event Meals	0.00	1,260.00	-1,260.00
5037 · Event Lodging	0.00	0.00	0.00
5040 · Event Rental Equipment	0.00	0.00	0.00
5050 · Officials Fees	0.00	0.00	0.00
5051 · Officials Training/Development	0.00	0.00	0.00
5052 · Officials Training & Education	775.00		
5053 · Officials Meetings & Meals	1,611.18		
5060 · Medical Services	180.00	0.00	180.00
5070 · Event Permits	0.00	500.00	-500.00
5100 · Race Kit			
5102 · Equipment	0.00	500.00	-500.00
5100 · Race Kit - Other	35.00		
<b>Total 5100 · Race Kit</b>	<b>35.00</b>	<b>500.00</b>	<b>-465.00</b>
5110 · Race Numbers	0.00	5,000.00	-5,000.00
5115 · USADA at ACA Events	1,750.00	1,750.00	0.00
5200 · Camps			
5201 · Camp Manager	1,500.00	500.00	1,000.00
5202 · Venue Rental	1,641.00	0.00	1,641.00
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
<b>Total 5200 · Camps</b>	<b>4,900.37</b>	<b>500.00</b>	<b>4,400.37</b>

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
**January through March 2015**

	Jan - Mar 15	TOTAL Budget	\$ Over Budget
<b>5300 · Awards</b>			
5320 · Medals/Plaques	2,501.45	0.00	2,501.45
5330 · Prize Money	2,000.00	0.00	2,000.00
5340 · Party	1,867.72	2,000.00	-132.28
<b>Total 5300 · Awards</b>	6,369.17	2,000.00	4,369.17
<b>5400 · Program Expenses</b>	0.00	500.00	-500.00
5431 · Marketing - Materials	0.00	200.00	-200.00
5432 · Marketing - Advertising	973.50	200.00	773.50
5510 · Outbound Donations	1,000.00	1,000.00	0.00
5700 · Website			
5730 · Hosting	1,337.73	900.00	437.73
<b>Total 5700 · Website</b>	1,337.73	900.00	437.73
<b>6100 · Staff &amp; Board Travel</b>	50.05	0.00	50.05
6115 · Bank Service Charge	25.24		
6117 · Computer Software	199.80		
6120 · Credit Card Processing Fees	1,735.34	999.00	736.34
6150 · Depreciation Expense	4,350.00	4,350.00	0.00
6160 · Dues and Subscriptions	0.00	0.00	0.00
6180 · Insurance			
6182 · Directors and Officers	1,635.00	798.00	837.00
6183 · Workman's Comp	0.00	201.00	-201.00
6184 · Liability and Property	2,376.37	1,125.00	1,251.37
6186 · Junior Insurance paid by ACA	194.40	640.00	-445.60
6187 · Motor Official thru USAC	1,600.00	2,000.00	-400.00
<b>Total 6180 · Insurance</b>	5,805.77	4,764.00	1,041.77
<b>6230 · Licenses and Permits</b>	14.00	100.00	-86.00
6240 · Miscellaneous	30.00		
6250 · Postage and Delivery	850.45	498.00	352.45
6260 · Printing and Reproduction	362.00	100.00	262.00
6270 · Professional Fees			
6275 · Track Coordinator	0.00	0.00	0.00
6650 · Accounting	1,281.15	990.00	291.15
6655 · Consulting	673.98		
6660 · Administrative Support	0.00	0.00	0.00
6665 · Website Support	0.00	0.00	0.00
6672 · Background Screening	61.25		
<b>Total 6270 · Professional Fees</b>	2,016.38	990.00	1,026.38
<b>6290 · Rent</b>			
6291 · Office	0.00	150.00	-150.00
6292 · Storage	999.77	870.00	129.77
<b>Total 6290 · Rent</b>	999.77	1,020.00	-20.23
<b>6340 · Telephone</b>	360.70	624.00	-263.30
6350 · Meals and Entertainment	995.95	249.00	746.95
6380 · Travel	491.50		
6550 · Office Supplies	391.72	249.00	142.72
<b>6560 · Payroll Expenses</b>			
6561 · Salary	21,767.41	26,250.00	-4,482.59
6562 · Taxes	2,274.06	2,502.00	-227.94
6563 · Penalties	51.00		
6564 · Payroll Processing Fees	20.80	480.00	-459.20
<b>Total 6560 · Payroll Expenses</b>	24,113.27	29,232.00	-5,118.73
<b>Total Expense</b>	61,723.89	57,485.00	4,238.89
<b>Net Ordinary Income</b>	6,636.72	5,216.00	1,420.72

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Accrual Basis

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
January through March 2015

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	Jan - Mar 15	TOTAL Budget	\$ Over Budget
Other Income/Expense			
Other Income			
4999 - Interest Income	47.31	42.60	4.71
Total Other Income	47.31	42.60	4.71
Net Other Income	47.31	42.60	4.71
Net Income	<u>6,684.03</u>	<u>5,258.60</u>	<u>1,425.43</u>

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
 January through March 2015

	TOTAL % of Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3999 · Credit Card Transactions	
4000 · Dues	
4001 · Individual	118.8%
4002 · Junior	524.0%
4008 · Club	112.7%
<b>Total 4000 · Dues</b>	<b>122.5%</b>
4050 · LA Rebate from USAC	0.0%
4105 · Race Date Fee	25.9%
4110 · One Day Memberships	31.0%
4120 · Surcharges	
4121 · Operational	243.0%
4124 · Junior	
<b>Total 4120 · Surcharges</b>	<b>256.5%</b>
4200 · Race Registration Fees	0.0%
4210 · Camp Income	1,123.2%
4400 · Donations	8.0%
4410 · Sponsorship	70.0%
4600 · Race Kit Items	0.0%
4900 · Other Income	16.8%
4910 · Revenue Adjustments	
5401 · Jr Operation Surcharges Waived	
5402 · Collegiate surcharge waived	
<b>Total 4910 · Revenue Adjustments</b>	
<b>Total Income</b>	<b>109.0%</b>
<b>Gross Profit</b>	<b>109.0%</b>
<b>Expense</b>	
5000 · Race Staffing	0.0%
5010 · Police	0.0%
5030 · Venue Rental	0.0%
5035 · Event Meals	0.0%
5037 · Event Lodging	0.0%
5040 · Event Rental Equipment	0.0%
5050 · Officials Fees	0.0%
5051 · Officials Training/Development	0.0%
5052 · Officials Training & Education	
5053 · Officials Meetings & Meals	
5060 · Medical Services	100.0%
5070 · Event Permits	0.0%
5100 · Race Kit	
5102 · Equipment	0.0%
5100 · Race Kit - Other	
<b>Total 5100 · Race Kit</b>	<b>7.0%</b>
5110 · Race Numbers	0.0%
5115 · USADA at ACA Events	100.0%
5200 · Camps	
5201 · Camp Manager	300.0%
5202 · Venue Rental	100.0%
5203 · Camp Meals	100.0%
5204 · Camp Permit Fees	100.0%
5206 · Camp Coach	100.0%
<b>Total 5200 · Camps</b>	<b>980.1%</b>



**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
 January through March 2015

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	TOTAL % of Budget
<b>5300 · Awards</b>	
5320 · Medals/Plaques	100.0%
5330 · Prize Money	100.0%
5340 · Party	93.4%
<b>Total 5300 · Awards</b>	<b>318.5%</b>
<b>5400 · Program Expenses</b>	0.0%
5431 · Marketing - Materials	0.0%
5432 · Marketing - Advertising	486.8%
5510 · Outbound Donations	100.0%
5700 · Website	
5730 · Hosting	148.6%
<b>Total 5700 · Website</b>	<b>148.6%</b>
<b>6100 · Staff &amp; Board Travel</b>	100.0%
<b>6115 · Bank Service Charge</b>	
<b>6117 · Computer Software</b>	
6120 · Credit Card Processing Fees	173.7%
6150 · Depreciation Expense	100.0%
6160 · Dues and Subscriptions	0.0%
<b>6180 · Insurance</b>	
6182 · Directors and Officers	204.9%
6183 · Workman's Comp	0.0%
6184 · Liability and Property	211.2%
6186 · Junior Insurance paid by ACA	30.4%
6187 · Motor Official thru USAC	80.0%
<b>Total 6180 · Insurance</b>	<b>121.9%</b>
<b>6230 · Licenses and Permits</b>	14.0%
<b>6240 · Miscellaneous</b>	
6250 · Postage and Delivery	170.8%
6260 · Printing and Reproduction	362.0%
<b>6270 · Professional Fees</b>	
6275 · Track Coordinator	0.0%
6650 · Accounting	129.4%
6655 · Consulting	
6660 · Administrative Support	0.0%
6665 · Website Support	0.0%
6672 · Background Screening	
<b>Total 6270 · Professional Fees</b>	<b>203.7%</b>
<b>6290 · Rent</b>	
6291 · Office	0.0%
6292 · Storage	114.9%
<b>Total 6290 · Rent</b>	<b>98.0%</b>
<b>6340 · Telephone</b>	57.8%
<b>6350 · Meals and Entertainment</b>	400.0%
<b>6380 · Travel</b>	
6550 · Office Supplies	157.3%
<b>6560 · Payroll Expenses</b>	
6561 · Salary	82.9%
6562 · Taxes	90.9%
6563 · Penalties	
6564 · Payroll Processing Fees	4.3%
<b>Total 6560 · Payroll Expenses</b>	<b>82.5%</b>
<b>Total Expense</b>	<b>107.4%</b>
<b>Net Ordinary Income</b>	<b>127.2%</b>

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Accrual Basis

**Bicycle Racing Association of Colorado**  
**Profit & Loss Budget vs. Actual**  
January through March 2015

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	TOTAL % of Budget
Other Income/Expense	
Other Income	
4999 - Interest Income	111.1%
Total Other Income	111.1%
Net Other Income	111.1%
Net Income	<u>127.1%</u>