

Bicycle Racing Association of Colorado - the ACA
Profit & Loss YTD Comparison
January 2012

	Jan 12	Jan 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	-12,310.00	12,310.00	100.0%
4000 · Dues				
4001 · Individual	12,416.76	24,625.00	-12,208.24	-49.6%
4002 · Junior	135.00	351.00	-216.00	-61.5%
4003 · Family	0.00	100.00	-100.00	-100.0%
4006 · Non-Racing	80.00	0.00	80.00	100.0%
4008 · Club	4,560.00	5,100.00	-540.00	-10.6%
4010 · Non-ACA Club Listing	20.00	280.00	-260.00	-92.9%
Total 4000 · Dues	17,211.76	30,456.00	-13,244.24	-43.5%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	1,575.00	21,594.00	-20,019.00	-92.7%
4013 · Less Cost of Transponders	-330.00	0.00	-330.00	-100.0%
Total 4011 · Transponder Fees	1,245.00	21,594.00	-20,349.00	-94.2%
4050 · LA Rebate from USAC	10,205.00	0.00	10,205.00	100.0%
4105 · Race Date Fee	325.00	0.00	325.00	100.0%
4110 · One Day Memberships	0.00	66.00	-66.00	-100.0%
4120 · Surcharges				
4121 · Operational	0.00	222.00	-222.00	-100.0%
4124 · Junior	0.00	36.00	-36.00	-100.0%
Total 4120 · Surcharges	0.00	258.00	-258.00	-100.0%
4400 · Donations	370.00	1,069.00	-699.00	-65.4%
4410 · Sponsorship	2,780.07	0.00	2,780.07	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	0.00	-36.00	36.00	100.0%
Total 4910 · Revenue Adjustments	0.00	-36.00	36.00	100.0%
5500 · Refunds	-25.00	0.00	-25.00	-100.0%
Total Income	32,111.83	41,097.00	-8,985.17	-21.9%
Gross Profit	32,111.83	41,097.00	-8,985.17	-21.9%
Expense				
5000 · Race Staffing	463.57	0.00	463.57	100.0%
5030 · Venue Rental	213.00	146.00	67.00	45.9%
5110 · Race Numbers	1,988.80	0.00	1,988.80	100.0%
5300 · Awards				
5320 · Medals/Plaques	0.00	2,780.63	-2,780.63	-100.0%
5330 · Prize Money	0.00	90.00	-90.00	-100.0%
Total 5300 · Awards	0.00	2,870.63	-2,870.63	-100.0%
5400 · Program Equipment	78.40	0.00	78.40	100.0%
5430 · Marketing Goods				

10:23 AM

03/08/12

Accrual Basis

Bicycle Racing Association of Colorado - the ACA
Profit & Loss YTD Comparison
January 2012

	Jan 12	Jan 11	\$ Change	% Change
5431 · Other Marketing	746.46	0.00	746.46	100.0%
Total 5430 · Marketing Goods	746.46	0.00	746.46	100.0%
5700 · Website				
5710 · Components	0.00	62.52	-62.52	-100.0%
5730 · Hosting	865.79	344.48	521.31	151.3%
Total 5700 · Website	865.79	407.00	458.79	112.7%
6115 · Bank Service Charge	5.00	0.00	5.00	100.0%
6120 · Credit Card Processing Fees	252.01	425.87	-173.86	-40.8%
6150 · Depreciation Expense	1,713.00	0.00	1,713.00	100.0%
6160 · Dues and Subscriptions	0.00	455.00	-455.00	-100.0%
6170 · Equipment Rental	280.00	0.00	280.00	100.0%
6180 · Insurance				
6182 · Directors and Officers	0.00	1,327.00	-1,327.00	-100.0%
6184 · Liability and Property	761.00	3,467.00	-2,706.00	-78.1%
6186 · Junior Insurance paid by ACA	0.00	57.42	-57.42	-100.0%
Total 6180 · Insurance	761.00	4,851.42	-4,090.42	-84.3%
6230 · Licenses and Permits	60.00	0.00	60.00	100.0%
6250 · Postage and Delivery	61.65	1,086.17	-1,024.52	-94.3%
6260 · Printing and Reproduction	11.61	95.64	-84.03	-87.9%
6270 · Professional Fees				
6650 · Accounting	198.69	0.00	198.69	100.0%
Total 6270 · Professional Fees	198.69	0.00	198.69	100.0%
6290 · Rent				
6291 · Office	300.00	1,100.00	-800.00	-72.7%
6292 · Storage	250.00	250.00	0.00	0.0%
Total 6290 · Rent	550.00	1,350.00	-800.00	-59.3%
6340 · Telephone	0.00	77.93	-77.93	-100.0%
6350 · Meals and Entertainment	88.54	189.16	-100.62	-53.2%
6550 · Office Supplies	0.00	281.80	-281.80	-100.0%
6560 · Payroll Expenses				
6561 · Salary	9,478.33	8,576.50	901.83	10.5%
6562 · Taxes	937.62	777.62	160.00	20.6%
6564 · Payroll Processing Fees	62.00	49.50	12.50	25.3%
6560 · Payroll Expenses - Other	5.00	0.00	5.00	100.0%
Total 6560 · Payroll Expenses	10,482.95	9,403.62	1,079.33	11.5%
Total Expense	18,820.47	21,640.24	-2,819.77	-13.0%
Net Ordinary Income	13,291.36	19,456.76	-6,165.40	-31.7%
Other Income/Expense				
Other Income				

10:23 AM

03/08/12

Accrual Basis

Bicycle Racing Association of Colorado - the ACA
Profit & Loss YTD Comparison
January 2012

	<u>Jan 12</u>	<u>Jan 11</u>	<u>\$ Change</u>	<u>% Change</u>
4999 - Interest Income	23.98	47.20	-23.22	-49.2%
Total Other Income	23.98	47.20	-23.22	-49.2%
Net Other Income	23.98	47.20	-23.22	-49.2%
Net Income	<u>13,315.34</u>	<u>19,503.96</u>	<u>-6,188.62</u>	<u>-31.7%</u>