

Bicycle Racing Association of Colorado - the ACA
Profit & Loss Prev Year Comparison
 January through April 2012

	Jan - Apr 12	Jan - Apr 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	53,012.23	84,560.00	-31,547.77	-37.3%
4002 · Junior	1,535.00	2,621.00	-1,086.00	-41.4%
4003 · Family	0.00	555.00	-555.00	-100.0%
4004 · Combo Racer/Official	0.00	90.00	-90.00	-100.0%
4005 · Official / Mechanic	0.00	260.00	-260.00	-100.0%
4006 · Non-Racing	180.00	145.00	35.00	24.1%
4008 · Club	8,005.00	9,600.00	-1,595.00	-16.6%
4010 · Non-ACA Club Listing	20.00	1,220.00	-1,200.00	-98.4%
Total 4000 · Dues	62,752.23	99,051.00	-36,298.77	-36.7%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	18,060.00	70,646.88	-52,586.88	-74.4%
4013 · Less Cost of Transponders	-11,594.00	-44,044.00	32,450.00	73.7%
4014 · Transponder One Day Rental	1,590.00	0.00	1,590.00	100.0%
Total 4011 · Transponder Fees	8,056.00	26,602.88	-18,546.88	-69.7%
4050 · LA Rebate from USAC	16,328.00	0.00	16,328.00	100.0%
4100 · Permits				
4101 · Late Fees	0.00	175.00	-175.00	-100.0%
4100 · Permits - Other	0.00	1,000.00	-1,000.00	-100.0%
Total 4100 · Permits	0.00	1,175.00	-1,175.00	-100.0%
4105 · Race Date Fee	975.00	0.00	975.00	100.0%
4107 · Race Designation Fee Silver	150.00	0.00	150.00	100.0%
4108 · Race Designation Fee Gold	100.00	0.00	100.00	100.0%
4110 · One Day Memberships	882.00	1,134.00	-252.00	-22.2%
4120 · Surcharges				
4121 · Operational	9,418.00	5,868.00	3,550.00	60.5%
4124 · Junior	118.50	402.00	-283.50	-70.5%
Total 4120 · Surcharges	9,536.50	6,270.00	3,266.50	52.1%
4200 · Race Registration Fees	19,745.00	76,524.85	-56,779.85	-74.2%
4210 · Camp Income	0.00	600.00	-600.00	-100.0%
4300 · Advertising	300.00	600.00	-300.00	-50.0%
4400 · Donations	2,769.78	3,420.00	-650.22	-19.0%
4410 · Sponsorship	10,406.07	0.00	10,406.07	100.0%
4600 · Race Kit Items	0.00	110.00	-110.00	-100.0%
4900 · Other Income	154.63	58.81	95.82	162.9%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-241.50	-402.00	160.50	39.9%
Total 4910 · Revenue Adjustments	-241.50	-402.00	160.50	39.9%
5500 · Refunds	-25.00	0.00	-25.00	-100.0%

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Total Income	131,888.71	215,144.54	-83,255.83	-38.7%
Gross Profit	131,888.71	215,144.54	-83,255.83	-38.7%
Expense				
5000 · Race Staffing	818.38	0.00	818.38	100.0%
5020 · Timing and Results	430.00	2,488.10	-2,058.10	-82.7%
5030 · Venue Rental	140.00	5,893.45	-5,753.45	-97.6%
5040 · Race Rental Equipment	0.00	375.00	-375.00	-100.0%
5050 · Officials Fees	0.00	1,031.82	-1,031.82	-100.0%
5055 · Junior Race Entry Fee Waived	0.00	8,250.00	-8,250.00	-100.0%
5060 · Medical Services	0.00	400.00	-400.00	-100.0%
5100 · Race Kit				
5102 · Equipment	626.68	812.59	-185.91	-22.9%
Total 5100 · Race Kit	626.68	812.59	-185.91	-22.9%
5110 · Race Numbers	11,817.50	3,937.17	7,880.33	200.2%
5300 · Awards				
5320 · Medals/Plaques	623.60	5,820.77	-5,197.17	-89.3%
5330 · Prize Money	0.00	660.00	-660.00	-100.0%
5340 · Party	512.98	468.31	44.67	9.5%
Total 5300 · Awards	1,136.58	6,949.08	-5,812.50	-83.6%
5400 · Program Equipment	1,087.00	0.00	1,087.00	100.0%
5431 · Marketing Materials	6,016.16	1,174.13	4,842.03	412.4%
5700 · Website				
5710 · Components	0.00	438.32	-438.32	-100.0%
5730 · Hosting	1,312.80	910.93	401.87	44.1%
Total 5700 · Website	1,312.80	1,349.25	-36.45	-2.7%
6115 · Bank Service Charge	25.00	15.00	10.00	66.7%
6120 · Credit Card Processing Fees	2,021.79	5,238.78	-3,216.99	-61.4%
6150 · Depreciation Expense	11,133.32	1,713.00	9,420.32	549.9%
6160 · Dues and Subscriptions	90.00	1,219.95	-1,129.95	-92.6%
6170 · Equipment Rental	280.00	0.00	280.00	100.0%
6180 · Insurance				
6182 · Directors and Officers	1,413.00	1,327.00	86.00	6.5%
6184 · Liability and Property	3,332.80	5,230.58	-1,897.78	-36.3%
6185 · Senior Insurance paid by ACA	0.00	3,218.71	-3,218.71	-100.0%
6186 · Junior Insurance paid by ACA	486.00	966.57	-480.57	-49.7%
Total 6180 · Insurance	5,231.80	10,742.86	-5,511.06	-51.3%
6230 · Licenses and Permits	133.00	0.00	133.00	100.0%
6240 · Miscellaneous	0.00	0.02	-0.02	-100.0%
6250 · Postage and Delivery	1,674.02	3,828.79	-2,154.77	-56.3%
6260 · Printing and Reproduction	1,519.02	959.33	559.69	58.3%
6270 · Professional Fees				

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Accrual Basis

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6650 · Accounting	879.21	874.65	4.56	0.5%
6659 · Graphic Design	250.00	0.00	250.00	100.0%
Total 6270 · Professional Fees	1,129.21	874.65	254.56	29.1%
6290 · Rent				
6291 · Office	1,200.00	1,100.00	100.00	9.1%
6292 · Storage	1,000.00	1,000.00	0.00	0.0%
Total 6290 · Rent	2,200.00	2,100.00	100.00	4.8%
6340 · Telephone	931.07	385.44	545.63	141.6%
6350 · Meals and Entertainment	748.45	685.73	62.72	9.2%
6550 · Office Supplies	279.97	595.41	-315.44	-53.0%
6560 · Payroll Expenses				
6561 · Salary	37,283.32	43,659.83	-6,376.51	-14.6%
6562 · Taxes	3,380.43	4,418.18	-1,037.75	-23.5%
6564 · Payroll Processing Fees	474.15	458.28	15.87	3.5%
6560 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 6560 · Payroll Expenses	41,137.90	48,536.29	-7,398.39	-15.2%
Total Expense	91,919.65	109,555.84	-17,636.19	-16.1%
Net Ordinary Income	39,969.06	105,588.70	-65,619.64	-62.2%
Other Income/Expense				
Other Income				
4999 · Interest Income	83.73	173.31	-89.58	-51.7%
Total Other Income	83.73	173.31	-89.58	-51.7%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	60.33	0.00	60.33	100.0%
Total 6200 · Interest Expense	60.33	0.00	60.33	100.0%
Total Other Expense	60.33	0.00	60.33	100.0%
Net Other Income	23.40	173.31	-149.91	-86.5%
Net Income	39,992.46	105,762.01	-65,769.55	-62.2%