

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

	Jan - Sep 12	Jan - Sep 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	72,700.63	114,980.00	-42,279.37	-36.8%
4002 · Junior	3,425.00	5,501.00	-2,076.00	-37.7%
4003 · Family	0.00	755.00	-755.00	-100.0%
4004 · Combo Racer/Official	0.00	225.00	-225.00	-100.0%
4005 · Official / Mechanic	0.00	280.00	-280.00	-100.0%
4006 · Non-Racing	220.00	285.00	-65.00	-22.8%
4008 · Club	9,240.00	10,825.00	-1,585.00	-14.6%
4010 · Non-ACA Club Listing	20.00	1,960.00	-1,940.00	-99.0%
Total 4000 · Dues	85,605.63	134,811.00	-49,205.37	-36.5%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	29,925.00	94,493.88	-64,568.88	-68.3%
4013 · Less Cost of Transponders	-19,250.00	-58,938.00	39,688.00	67.3%
4014 · Transponder One Day Rental	7,370.00	0.00	7,370.00	100.0%
Total 4011 · Transponder Fees	18,045.00	35,555.88	-17,510.88	-49.3%
4050 · LA Rebate from USAC	17,348.50	0.00	17,348.50	100.0%
4100 · Permits				
4101 · Late Fees	0.00	375.00	-375.00	-100.0%
4100 · Permits - Other	0.00	2,025.00	-2,025.00	-100.0%
Total 4100 · Permits	0.00	2,400.00	-2,400.00	-100.0%
4105 · Race Date Fee	1,575.00	175.00	1,400.00	800.0%
4107 · Race Designation Fee Silver	450.00	0.00	450.00	100.0%
4108 · Race Designation Fee Gold	550.00	0.00	550.00	100.0%
4110 · One Day Memberships	3,677.00	9,984.00	-6,307.00	-63.2%
4120 · Surcharges				
4121 · Operational	51,416.50	32,094.00	19,322.50	60.2%
4124 · Junior	3,955.00	2,692.00	1,263.00	46.9%
Total 4120 · Surcharges	55,371.50	34,786.00	20,585.50	59.2%
4200 · Race Registration Fees	39,877.93	119,311.27	-79,433.34	-66.6%
4210 · Camp Income	4,244.91	2,750.00	1,494.91	54.4%
4300 · Advertising	315.00	1,365.00	-1,050.00	-76.9%
4400 · Donations	26,213.58	4,977.50	21,236.08	426.6%
4410 · Sponsorship	12,456.07	5,363.00	7,093.07	132.3%
4600 · Race Kit Items	352.00	1,384.00	-1,032.00	-74.6%
4900 · Other Income	2,932.20	1,308.89	1,623.31	124.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-3,955.00	-2,692.00	-1,263.00	-46.9%
Total 4910 · Revenue Adjustments	-3,955.00	-2,692.00	-1,263.00	-46.9%
5500 · Refunds	0.00	38.50	-38.50	-100.0%

2:29 PM

10/03/12

Accrual Basis

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

	Jan - Sep 12	Jan - Sep 11	\$ Change	% Change
Total Income	265,059.32	351,518.04	-86,458.72	-24.6%
Gross Profit	265,059.32	351,518.04	-86,458.72	-24.6%
Expense				
5000 · Race Staffing	5,255.63	15,732.69	-10,477.06	-66.6%
5010 · Police	1,855.00	5,108.61	-3,253.61	-63.7%
5020 · Timing and Results	4,210.12	10,566.60	-6,356.48	-60.2%
5030 · Venue Rental	12,069.41	14,237.45	-2,168.04	-15.2%
5035 · Event Meals	1,966.04	816.65	1,149.39	140.7%
5037 · Event Lodging	820.60	0.00	820.60	100.0%
5040 · Race Rental Equipment	1,441.08	2,802.96	-1,361.88	-48.6%
5050 · Officials Fees	4,428.45	6,527.96	-2,099.51	-32.2%
5055 · Junior Race Entry Fee Waived	0.00	12,185.00	-12,185.00	-100.0%
5057 · Senior Race Entry Fee Waived	0.00	6,565.00	-6,565.00	-100.0%
5060 · Medical Services	938.00	2,343.00	-1,405.00	-60.0%
5070 · Race Permits	265.00	0.00	265.00	100.0%
5072 · ACA Paid Operational Surcharge	1,335.00	2,994.00	-1,659.00	-55.4%
5100 · Race Kit				
5102 · Equipment	3,844.47	1,991.03	1,853.44	93.1%
Total 5100 · Race Kit	3,844.47	1,991.03	1,853.44	93.1%
5110 · Race Numbers	12,510.48	8,489.70	4,020.78	47.4%
5300 · Awards				
5310 · Clothing	1,041.23	0.00	1,041.23	100.0%
5320 · Medals/Plaques	2,970.46	9,783.09	-6,812.63	-69.6%
5330 · Prize Money	775.00	695.00	80.00	11.5%
5340 · Party	1,809.84	965.39	844.45	87.5%
Total 5300 · Awards	6,596.53	11,443.48	-4,846.95	-42.4%
5400 · Program Expenses	2,053.28	241.60	1,811.68	749.9%
5430 · Marketing - Events	315.00	1,664.32	-1,349.32	-81.1%
5431 · Marketing - Materials	6,474.31	1,174.13	5,300.18	451.4%
5432 · Marketing - Advertising	1,735.00	0.00	1,735.00	100.0%
5510 · Outbound Donations	4,289.00	4,000.00	289.00	7.2%
5700 · Website				
5710 · Components	945.00	581.17	363.83	62.6%
5730 · Hosting	2,548.20	1,960.42	587.78	30.0%
Total 5700 · Website	3,493.20	2,541.59	951.61	37.4%
6100 · Staff Travel	283.45	0.00	283.45	100.0%
6115 · Bank Service Charge	89.90	40.00	49.90	124.8%
6120 · Credit Card Processing Fees	3,867.57	7,977.48	-4,109.91	-51.5%
6150 · Depreciation Expense	21,318.70	10,278.00	11,040.70	107.4%
6160 · Dues and Subscriptions	90.00	1,252.03	-1,162.03	-92.8%
6180 · Insurance				
6182 · Directors and Officers	1,413.00	1,327.00	86.00	6.5%

2:29 PM

10/03/12

Accrual Basis

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

	Jan - Sep 12	Jan - Sep 11	\$ Change	% Change
6183 · Workman's Comp	708.00	653.00	55.00	8.4%
6184 · Liability and Property	4,485.00	6,561.31	-2,076.31	-31.6%
6185 · Senior Insurance paid by ACA	1,622.00	8,392.89	-6,770.89	-80.7%
6186 · Junior Insurance paid by ACA	4,116.00	4,909.41	-793.41	-16.2%
6187 · Motor Official thru USAC	5,005.00	0.00	5,005.00	100.0%
Total 6180 · Insurance	17,349.00	21,843.61	-4,494.61	-20.6%
6230 · Licenses and Permits	148.00	50.00	98.00	196.0%
6240 · Miscellaneous	0.50	0.03	0.47	1,566.7%
6250 · Postage and Delivery	3,683.55	5,323.63	-1,640.08	-30.8%
6260 · Printing and Reproduction	1,713.43	1,870.40	-156.97	-8.4%
6270 · Professional Fees				
6295 · Coaching	1,693.55	1,195.20	498.35	41.7%
6650 · Accounting	2,453.96	4,488.88	-2,034.92	-45.3%
6657 · Public Relations	0.00	725.00	-725.00	-100.0%
6659 · Graphic Design	450.00	270.00	180.00	66.7%
Total 6270 · Professional Fees	4,597.51	6,679.08	-2,081.57	-31.2%
6290 · Rent				
6291 · Office	2,700.00	2,900.00	-200.00	-6.9%
6292 · Storage	2,250.00	2,250.00	0.00	0.0%
Total 6290 · Rent	4,950.00	5,150.00	-200.00	-3.9%
6340 · Telephone	1,941.24	1,421.91	519.33	36.5%
6350 · Meals and Entertainment	1,114.32	1,042.13	72.19	6.9%
6380 · Travel	60.04	0.00	60.04	100.0%
6550 · Office Supplies	857.51	651.12	206.39	31.7%
6560 · Payroll Expenses				
6561 · Salary	76,349.97	85,406.48	-9,056.51	-10.6%
6562 · Taxes	6,469.90	7,353.55	-883.65	-12.0%
6564 · Payroll Processing Fees	704.25	520.31	183.94	35.4%
6560 · Payroll Expenses - Other	23.20	31.25	-8.05	-25.8%
Total 6560 · Payroll Expenses	83,547.32	93,311.59	-9,764.27	-10.5%
Total Expense	221,507.64	268,316.78	-46,809.14	-17.5%
Net Ordinary Income	43,551.68	83,201.26	-39,649.58	-47.7%
Other Income/Expense				
Other Income				
4999 · Interest Income	208.17	397.15	-188.98	-47.6%
Total Other Income	208.17	397.15	-188.98	-47.6%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	68.03	0.00	68.03	100.0%

2:29 PM

10/03/12

Accrual Basis

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

	<u>Jan - Sep 12</u>	<u>Jan - Sep 11</u>	<u>\$ Change</u>	<u>% Change</u>
Total 6200 · Interest Expense	68.03	0.00	68.03	100.0%
Total Other Expense	68.03	0.00	68.03	100.0%
Net Other Income	140.14	397.15	-257.01	-64.7%
Net Income	<u><u>43,691.82</u></u>	<u><u>83,598.41</u></u>	<u><u>-39,906.59</u></u>	<u><u>-47.7%</u></u>