

11:44 AM

01/24/12

Accrual Basis

Bicycle Racing Association of Colorado - the ACA
Profit & Loss
 January through November 2011

	<u>Jan - Nov 11</u>	<u>Jan - Nov 10</u>
Ordinary Income/Expense		
Income		
3999 · Credit Card Transactions	0.00	450.00
4000 · Dues		
4001 · Individual	118,805.00	122,875.00
4002 · Junior	5,921.00	4,935.00
4003 · Family	755.00	1,875.00
4004 · Combo Racer/Official	225.00	450.00
4005 · Official / Mechanic	280.00	260.00
4006 · Non-Racing	285.00	325.00
4008 · Club	10,825.00	9,150.00
4009 · 1st Bike Membership	0.00	800.00
4010 · Non-ACA Club Listing	2,160.00	2,140.00
4000 · Dues - Other	0.00	59.75
Total 4000 · Dues	<u>139,256.00</u>	<u>142,869.75</u>
4011 · Transponder Fees		
4012 · Transponder Usage Fees	99,244.00	0.00
4013 · Less Cost of Transponders	<u>-61,622.00</u>	<u>0.00</u>
Total 4011 · Transponder Fees	37,622.00	0.00
4100 · Permits		
4101 · Late Fees	500.00	975.00
4100 · Permits - Other	<u>2,275.00</u>	<u>2,700.00</u>
Total 4100 · Permits	2,775.00	3,675.00
4105 · Race Date Fee	825.00	0.00
4110 · One Day Memberships	15,192.00	20,042.00
4120 · Surcharges		
4121 · Operational	44,260.00	45,490.41
4124 · Junior	<u>4,629.00</u>	<u>0.00</u>
Total 4120 · Surcharges	48,889.00	45,490.41
4200 · Race Registration Fees	115,838.27	100,064.00
4210 · Camp Income	8,406.71	0.00
4300 · Advertising	1,365.00	880.00
4400 · Donations	5,307.50	5,310.55
4410 · Sponsorship	6,904.50	0.00
4600 · Race Kit Items	1,589.00	580.00
4900 · Other Income	1,308.90	2,406.50
4910 · Revenue Adjustments		
5401 · Jr Operation Surcharges Waived	<u>-4,629.00</u>	<u>-4,606.00</u>
Total 4910 · Revenue Adjustments	-4,629.00	-4,606.00

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5500 · Refunds	38.50	684.64
Total Income	380,688.38	317,846.85
Gross Profit	380,688.38	317,846.85
Expense		
5000 · Race Staffing	19,051.16	21,546.90
5010 · Police	5,108.61	5,159.30
5020 · Timing and Results	12,027.20	9,218.00
5030 · Venue Rental	18,187.45	8,195.57
5035 · Event Meals	6,021.65	3,635.97
5040 · Race Rental Equipment	2,970.96	2,052.75
5050 · Officials Fees	6,667.16	5,976.00
5055 · Junior Race Entry Fee Waived	12,185.00	0.00
5057 · Senior Race Entry Fee Waived	6,565.00	0.00
5060 · Medical Services	2,343.00	2,061.40
5070 · ACA Race Permits	0.00	1,279.00
5072 · ACA Paid Operational Surcharge	2,994.00	4,361.00
5100 · Race Kit		
5102 · Equipment	2,180.16	1,100.00
Total 5100 · Race Kit	2,180.16	1,100.00
5110 · Race Numbers	8,623.97	9,816.11
5300 · Awards		
5320 · Medals/Plaques	9,783.09	4,504.81
5330 · Prize Money	695.00	1,036.00
5340 · Party	965.39	0.00
Total 5300 · Awards	11,443.48	5,540.81
5400 · Program Equipment	4,487.60	4,960.67
5420 · Clothing	0.00	400.00
5430 · Marketing Goods		
5431 · Other Marketing	130.00	3,430.00
5430 · Marketing Goods - Other	2,708.45	690.47
Total 5430 · Marketing Goods	2,838.45	4,120.47
5510 · Outbound Donations	4,000.00	3,000.00
5700 · Website		
5710 · Components	581.17	833.75
5730 · Hosting	2,408.67	1,344.62
Total 5700 · Website	2,989.84	2,178.37
6100 · Auto Mileage	0.00	131.59
6115 · Bank Service Charge	127.80	0.00
6120 · Credit Card Processing Fees	9,354.56	9,133.28
6150 · Depreciation Expense	13,704.00	0.00
6160 · Dues and Subscriptions	1,252.03	670.00

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6180 · Insurance		
6181 · Club	0.00	25.00
6182 · Directors and Officers	1,327.00	1,947.00
6183 · Workman's Comp	703.00	355.00
6184 · Liability and Property	7,266.47	371.01
6185 · Senior Insurance paid by ACA	8,392.89	0.00
6186 · Junior Insurance paid by ACA	8,086.65	14,679.23
Total 6180 · Insurance	<u>25,776.01</u>	<u>17,377.24</u>
6230 · Licenses and Permits	100.00	224.00
6240 · Miscellaneous	0.03	0.00
6250 · Postage and Delivery	6,011.38	2,401.26
6260 · Printing and Reproduction	1,870.40	5,422.87
6270 · Professional Fees		
6295 · Coaching	1,795.20	0.00
6650 · Accounting	4,958.50	1,465.00
6655 · Consulting	0.00	100.00
6657 · Public Relations	725.00	0.00
6659 · Graphic Design	270.00	0.00
6270 · Professional Fees - Other	0.00	27.50
Total 6270 · Professional Fees	<u>7,748.70</u>	<u>1,592.50</u>
6290 · Rent		
6291 · Office	3,500.00	3,960.00
6292 · Storage	2,750.00	2,750.00
Total 6290 · Rent	<u>6,250.00</u>	<u>6,710.00</u>
6340 · Telephone	1,585.96	1,527.91
6350 · Meals and Entertainment	1,489.11	2,604.61
6380 · Travel	0.00	2,696.54
6450 · Contract Labor	0.00	3,834.00
6550 · Office Supplies	608.34	801.96
6560 · Payroll Expenses		
6561 · Salary	101,713.14	66,414.97
6562 · Taxes	8,668.78	0.00
6564 · Payroll Processing Fees	568.96	0.00
6560 · Payroll Expenses - Other	55.00	17,271.51
Total 6560 · Payroll Expenses	<u>111,005.88</u>	<u>83,686.48</u>
69800 · Uncategorized Expenses	0.00	175.00
Total Expense	<u>317,568.89</u>	<u>233,591.56</u>
Net Ordinary Income	63,119.49	84,255.29

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Other Income/Expense		
Other Income		
4999 · Interest Income	444.26	1,022.15
Total Other Income	<u>444.26</u>	<u>1,022.15</u>
Other Expense		
6200 · Interest Expense		
6210 · Finance Charge	39.00	32.72
6200 · Interest Expense - Other	0.00	29.16
Total 6200 · Interest Expense	<u>39.00</u>	<u>61.88</u>
Total Other Expense	<u>39.00</u>	<u>61.88</u>
Net Other Income	<u>405.26</u>	<u>960.27</u>
Net Income	<u><u>63,524.75</u></u>	<u><u>85,215.56</u></u>