

11:31 AM

02/13/13

Accrual Basis

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
 January 2013

	Jan 13	Jan 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	13,772.04	12,391.76	1,380.28	11.1%
4002 · Junior	165.00	135.00	30.00	22.2%
4006 · Non-Racing	0.00	80.00	-80.00	-100.0%
4008 · Club	3,895.00	4,560.00	-665.00	-14.6%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	17,832.04	17,186.76	645.28	3.8%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-35.00	1,575.00	-1,610.00	-102.2%
4013 · Less Cost of Transponders	0.00	-330.00	330.00	100.0%
Total 4011 · Transponder Fees	-35.00	1,245.00	-1,280.00	-102.8%
4050 · LA Rebate from USAC	0.00	10,205.00	-10,205.00	-100.0%
4105 · Race Date Fee	50.00	325.00	-275.00	-84.6%
4110 · One Day Memberships	39.00	0.00	39.00	100.0%
4120 · Surcharges				
4121 · Operational	617.50	0.00	617.50	100.0%
4124 · Junior	75.00	0.00	75.00	100.0%
Total 4120 · Surcharges	692.50	0.00	692.50	100.0%
4400 · Donations	10,505.00	370.00	10,135.00	2,739.2%
4410 · Sponsorship	2,200.00	2,780.07	-580.07	-20.9%
4900 · Other Income	0.00	-84.00	84.00	100.0%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-75.00	0.00	-75.00	-100.0%
Total 4910 · Revenue Adjustments	-75.00	0.00	-75.00	-100.0%
Total Income	31,208.54	32,027.83	-819.29	-2.6%
Gross Profit	31,208.54	32,027.83	-819.29	-2.6%
Expense				
5000 · Race Staffing	0.00	463.57	-463.57	-100.0%
5030 · Venue Rental	0.00	140.00	-140.00	-100.0%
5070 · Race Permits	0.00	50.00	-50.00	-100.0%
5100 · Race Kit				
5102 · Equipment	416.51	312.08	104.43	33.5%
Total 5100 · Race Kit	416.51	312.08	104.43	33.5%
5110 · Race Numbers	0.00	1,988.80	-1,988.80	-100.0%
5300 · Awards				
5320 · Medals/Plaques	1,167.00	0.00	1,167.00	100.0%
5340 · Party	922.55	0.00	922.55	100.0%
Total 5300 · Awards	2,089.55	0.00	2,089.55	100.0%
5400 · Program Expenses	0.00	78.40	-78.40	-100.0%
5430 · Marketing - Events	335.00	90.00	245.00	272.2%
5431 · Marketing - Materials	762.77	656.46	106.31	16.2%
5432 · Marketing - Advertising	70.00	0.00	70.00	100.0%
5510 · Outbound Donations	300.00	0.00	300.00	100.0%
5700 · Website				
5730 · Hosting	657.09	865.79	-208.70	-24.1%
Total 5700 · Website	657.09	865.79	-208.70	-24.1%
6100 · Staff & Board Travel	46.55	0.00	46.55	100.0%
6115 · Bank Service Charge	7.00	5.00	2.00	40.0%
6120 · Credit Card Processing Fees	293.74	252.01	41.73	16.6%
6150 · Depreciation Expense	0.00	2,783.33	-2,783.33	-100.0%
6180 · Insurance				
6182 · Directors and Officers	1,553.00	0.00	1,553.00	100.0%
6184 · Liability and Property	1,027.00	761.00	266.00	35.0%
6186 · Junior Insurance paid by ACA	90.00	0.00	90.00	100.0%

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Total 6180 · Insurance	2,670.00	761.00	1,909.00	250.9%
6230 · Licenses and Permits	146.00	83.00	63.00	75.9%
6250 · Postage and Delivery	549.45	61.65	487.80	791.2%
6260 · Printing and Reproduction	733.20	11.61	721.59	6,215.3%
6270 · Professional Fees				
6650 · Accounting	614.13	198.69	415.44	209.1%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	1,320.38	198.69	1,121.69	564.5%
6290 · Rent				
6291 · Office	300.00	300.00	0.00	0.0%
6292 · Storage	250.00	250.00	0.00	0.0%
Total 6290 · Rent	550.00	550.00	0.00	0.0%
6340 · Telephone	202.02	0.00	202.02	100.0%
6350 · Meals and Entertainment	146.44	88.54	57.90	65.4%
6560 · Payroll Expenses				
6561 · Salary	8,173.33	9,478.33	-1,305.00	-13.8%
6562 · Taxes	707.72	937.62	-229.90	-24.5%
6564 · Payroll Processing Fees	61.60	67.00	-5.40	-8.1%
Total 6560 · Payroll Expenses	8,942.65	10,482.95	-1,540.30	-14.7%
Total Expense	20,238.35	19,922.88	315.47	1.6%
Net Ordinary Income	10,970.19	12,104.95	-1,134.76	-9.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	0.00	23.98	-23.98	-100.0%
Total Other Income	0.00	23.98	-23.98	-100.0%
Net Other Income	0.00	23.98	-23.98	-100.0%
Net Income	10,970.19	12,128.93	-1,158.74	-9.6%