

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

	Jan - Mar 13	Jan - Mar 12	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	40,702.40	42,159.40	-1,457.00	-3.5%
4002 · Junior	600.00	935.00	-335.00	-35.8%
4006 · Non-Racing	0.00	140.00	-140.00	-100.0%
4008 · Club	5,985.00	7,625.00	-1,640.00	-21.5%
4010 · Non-ACA Club Listing	0.00	20.00	-20.00	-100.0%
Total 4000 · Dues	47,287.40	50,879.40	-3,592.00	-7.1%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	-70.00	12,180.00	-12,250.00	-100.6%
4013 · Less Cost of Transponders	0.00	-7,942.00	7,942.00	100.0%
4014 · Transponder One Day Rental	0.00	430.00	-430.00	-100.0%
Total 4011 · Transponder Fees	-70.00	4,668.00	-4,738.00	-101.5%
4050 · LA Rebate from USAC	31,541.00	10,205.00	21,336.00	209.1%
4105 · Race Date Fee	850.00	950.00	-100.00	-10.5%
4107 · Race Designation Fee Silver	125.00	50.00	75.00	150.0%
4108 · Race Designation Fee Gold	100.00	50.00	50.00	100.0%
4109 · Race Designation Fee Bronze	30.00	0.00	30.00	100.0%
4110 · One Day Memberships	84.00	315.00	-231.00	-73.3%
4120 · Surcharges				
4121 · Operational	1,350.00	1,455.00	-105.00	-7.2%
4124 · Junior	167.50	130.00	37.50	28.9%
Total 4120 · Surcharges	1,517.50	1,585.00	-67.50	-4.3%
4200 · Race Registration Fees	10,000.00	0.00	10,000.00	100.0%
4300 · Advertising	0.00	300.00	-300.00	-100.0%
4400 · Donations	17,631.20	2,548.78	15,082.42	591.8%
4410 · Sponsorship	3,807.84	7,956.07	-4,148.23	-52.1%
4900 · Other Income	56.34	70.63	-14.29	-20.2%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-167.50	-130.00	-37.50	-28.9%
Total 4910 · Revenue Adjustments	-167.50	-130.00	-37.50	-28.9%
Total Income	112,792.78	79,447.88	33,344.90	42.0%
Gross Profit	112,792.78	79,447.88	33,344.90	42.0%
Expense				
5000 · Race Staffing	0.00	463.57	-463.57	-100.0%
5020 · Timing and Results	0.00	430.00	-430.00	-100.0%
5030 · Venue Rental	260.00	140.00	120.00	85.7%
5035 · Event Meals	268.24	0.00	268.24	100.0%
5070 · Race Permits	90.00	50.00	40.00	80.0%

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Accrual Basis

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5100 · Race Kit				
5102 · Equipment	518.91	657.17	-138.26	-21.0%
Total 5100 · Race Kit	518.91	657.17	-138.26	-21.0%
5110 · Race Numbers	0.00	11,817.50	-11,817.50	-100.0%
5300 · Awards				
5320 · Medals/Plaques	3,810.02	623.60	3,186.42	511.0%
5340 · Party	922.55	512.98	409.57	79.8%
Total 5300 · Awards	4,732.57	1,136.58	3,595.99	316.4%
5400 · Program Expenses	504.59	713.48	-208.89	-29.3%
5430 · Marketing - Events	469.00	90.00	379.00	421.1%
5431 · Marketing - Materials	4,276.13	2,966.49	1,309.64	44.2%
5432 · Marketing - Advertising	1,089.10	650.00	439.10	67.6%
5510 · Outbound Donations	300.00	0.00	300.00	100.0%
5700 · Website				
5730 · Hosting	1,226.17	1,160.08	66.09	5.7%
Total 5700 · Website	1,226.17	1,160.08	66.09	5.7%
6100 · Staff & Board Travel	46.55	0.00	46.55	100.0%
6115 · Bank Service Charge	21.00	15.00	6.00	40.0%
6120 · Credit Card Processing Fees	1,148.48	1,282.77	-134.29	-10.5%
6150 · Depreciation Expense	2,553.82	8,349.99	-5,796.17	-69.4%
6160 · Dues and Subscriptions	90.00	90.00	0.00	0.0%
6180 · Insurance				
6182 · Directors and Officers	1,553.00	1,413.00	140.00	9.9%
6184 · Liability and Property	1,232.40	2,756.70	-1,524.30	-55.3%
6186 · Junior Insurance paid by ACA	201.00	156.00	45.00	28.9%
6187 · Motor Official thru USAC	500.00	0.00	500.00	100.0%
Total 6180 · Insurance	3,486.40	4,325.70	-839.30	-19.4%
6230 · Licenses and Permits	146.00	83.00	63.00	75.9%
6250 · Postage and Delivery	1,177.22	1,757.82	-580.60	-33.0%
6260 · Printing and Reproduction	1,548.20	1,519.02	29.18	1.9%
6270 · Professional Fees				
6275 · Track Coordinator	2,250.00	0.00	2,250.00	100.0%
6650 · Accounting	758.63	734.71	23.92	3.3%
6659 · Graphic Design	880.00	200.00	680.00	340.0%
6665 · Website Support	706.25	0.00	706.25	100.0%
Total 6270 · Professional Fees	4,594.88	934.71	3,660.17	391.6%
6290 · Rent				
6291 · Office	900.00	900.00	0.00	0.0%
6292 · Storage	780.00	750.00	30.00	4.0%
Total 6290 · Rent	1,680.00	1,650.00	30.00	1.8%

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6340 · Telephone	613.29	727.09	-113.80	-15.7%
6350 · Meals and Entertainment	589.68	600.02	-10.34	-1.7%
6550 · Office Supplies	51.10	279.97	-228.87	-81.8%
6560 · Payroll Expenses				
6561 · Salary	22,584.99	28,569.99	-5,985.00	-21.0%
6562 · Taxes	1,948.65	2,682.11	-733.46	-27.4%
6564 · Payroll Processing Fees	482.20	468.35	13.85	3.0%
Total 6560 · Payroll Expenses	<u>25,015.84</u>	<u>31,720.45</u>	<u>-6,704.61</u>	<u>-21.1%</u>
Total Expense	<u>56,497.17</u>	<u>73,610.41</u>	<u>-17,113.24</u>	<u>-23.3%</u>
Net Ordinary Income	56,295.61	5,837.47	50,458.14	864.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	77.01	63.65	13.36	21.0%
Total Other Income	<u>77.01</u>	<u>63.65</u>	<u>13.36</u>	<u>21.0%</u>
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	0.00	60.33	-60.33	-100.0%
Total 6200 · Interest Expense	<u>0.00</u>	<u>60.33</u>	<u>-60.33</u>	<u>-100.0%</u>
Total Other Expense	<u>0.00</u>	<u>60.33</u>	<u>-60.33</u>	<u>-100.0%</u>
Net Other Income	<u>77.01</u>	<u>3.32</u>	<u>73.69</u>	<u>2,219.6%</u>
Net Income	<u><u>56,372.62</u></u>	<u><u>5,840.79</u></u>	<u><u>50,531.83</u></u>	<u><u>865.2%</u></u>