

Bicycle Racing Association of Colorado - the ACA

12/04/12

Profit & Loss Prev Year Comparison

Accrual Basis

January through November 2012

	Jan - Nov 12	Jan - Nov 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	0.00	0.00	0.0%
4000 · Dues				
4001 · Individual	75,982.07	118,805.00	-42,822.93	-36.0%
4002 · Junior	3,725.00	5,921.00	-2,196.00	-37.1%
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	240.00	285.00	-45.00	-15.8%
4008 · Club	9,525.00	10,825.00	-1,300.00	-12.0%
4009 · 1st Bike Membership	450.00	0.00	450.00	100.0%
4010 · Non-ACA Club Listing	20.00	2,160.00	-2,140.00	-99.1%
Total 4000 · Dues	89,942.07	139,256.00	-49,313.93	-35.4%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	32,270.00	98,898.88	-66,628.88	-67.4%
4013 · Less Cost of Transponders	-20,636.00	-61,622.00	40,986.00	66.5%
4014 · Transponder One Day Rental	10,890.00	0.00	10,890.00	100.0%
Total 4011 · Transponder Fees	22,524.00	37,276.88	-14,752.88	-39.6%
4050 · LA Rebate from USAC	18,369.00	0.00	18,369.00	100.0%
4100 · Permits				
4101 · Late Fees	0.00	500.00	-500.00	-100.0%
4100 · Permits - Other	0.00	2,275.00	-2,275.00	-100.0%
Total 4100 · Permits	0.00	2,775.00	-2,775.00	-100.0%
4105 · Race Date Fee	2,700.00	825.00	1,875.00	227.3%
4107 · Race Designation Fee Silver	550.00	0.00	550.00	100.0%
4108 · Race Designation Fee Gold	650.00	0.00	650.00	100.0%
4110 · One Day Memberships	4,400.00	15,192.00	-10,792.00	-71.0%
4120 · Surcharges				
4121 · Operational	72,911.80	44,260.00	28,651.80	64.7%
4124 · Junior	6,576.50	4,629.00	1,947.50	42.1%
Total 4120 · Surcharges	79,488.30	48,889.00	30,599.30	62.6%
4200 · Race Registration Fees	39,877.93	119,311.27	-79,433.34	-66.6%
4210 · Camp Income	8,306.64	8,406.71	-100.07	-1.2%
4300 · Advertising	415.00	1,365.00	-950.00	-69.6%
4400 · Donations	27,094.68	5,307.50	21,787.18	410.5%
4410 · Sponsorship	14,456.07	6,904.50	7,551.57	109.4%
4600 · Race Kit Items	732.00	1,589.00	-857.00	-53.9%
4900 · Other Income	2,284.65	1,308.90	975.75	74.6%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-6,576.50	-4,629.00	-1,947.50	-42.1%
Total 4910 · Revenue Adjustments	-6,576.50	-4,629.00	-1,947.50	-42.1%
5500 · Refunds	0.00	38.50	-38.50	-100.0%
Total Income	305,213.84	383,816.26	-78,602.42	-20.5%
Gross Profit	305,213.84	383,816.26	-78,602.42	-20.5%
Expense				
5000 · Race Staffing	5,255.63	19,051.16	-13,795.53	-72.4%
5010 · Police	1,855.00	5,108.61	-3,253.61	-63.7%
5020 · Timing and Results	4,210.12	12,027.20	-7,817.08	-65.0%
5030 · Venue Rental	17,925.11	18,187.45	-262.34	-1.4%
5035 · Event Meals	2,911.04	6,021.65	-3,110.61	-51.7%
5037 · Event Lodging	820.60	0.00	820.60	100.0%
5040 · Race Rental Equipment	2,065.08	2,970.96	-905.88	-30.5%
5050 · Officials Fees	3,780.90	6,667.16	-2,886.26	-43.3%
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	325.00	0.00	325.00	100.0%
5072 · ACA Paid Operational Surcharge	1,335.00	2,994.00	-1,659.00	-55.4%
5100 · Race Kit				
5102 · Equipment	4,771.98	2,180.16	2,591.82	118.9%
Total 5100 · Race Kit	4,771.98	2,180.16	2,591.82	118.9%
5110 · Race Numbers	12,510.48	8,623.97	3,886.51	45.1%
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%

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Total 5300 · Awards	6,596.53	11,443.48	-4,846.95	-42.4%
5400 · Program Expenses	2,053.28	4,487.60	-2,434.32	-54.3%
5430 · Marketing - Events	315.00	1,664.32	-1,349.32	-81.1%
5431 · Marketing - Materials	6,799.79	1,174.13	5,625.66	479.1%
5432 · Marketing - Advertising	1,735.00	0.00	1,735.00	100.0%
5510 · Outbound Donations	3,699.50	4,000.00	-300.50	-7.5%
5515 · Junior Race Grants Program	2,330.50	0.00	2,330.50	100.0%
5700 · Website				
5710 · Components	0.00	581.17	-581.17	-100.0%
5730 · Hosting	3,179.53	2,408.67	770.86	32.0%
Total 5700 · Website	3,179.53	2,989.84	189.69	6.3%
6100 · Staff & Board Travel	725.19	0.00	725.19	100.0%
6115 · Bank Service Charge	103.90	127.80	-23.90	-18.7%
6120 · Credit Card Processing Fees	4,817.78	9,354.56	-4,536.78	-48.5%
6150 · Depreciation Expense	23,872.52	13,704.00	10,168.52	74.2%
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%
6183 · Workman's Comp	708.00	703.00	5.00	0.7%
6184 · Liability and Property	4,485.00	7,266.47	-2,781.47	-38.3%
6185 · Senior Insurance paid by ACA	1,622.00	8,392.89	-6,770.89	-80.7%
6186 · Junior Insurance paid by ACA	7,832.00	8,086.65	-254.65	-3.2%
6187 · Motor Official thru USAC	5,005.00	0.00	5,005.00	100.0%
Total 6180 · Insurance	21,065.00	25,776.01	-4,711.01	-18.3%
6230 · Licenses and Permits	148.00	100.00	48.00	48.0%
6240 · Miscellaneous	0.50	0.03	0.47	1,566.7%
6250 · Postage and Delivery	4,289.45	6,011.38	-1,721.93	-28.6%
6260 · Printing and Reproduction	1,713.43	1,870.40	-156.97	-8.4%
6270 · Professional Fees				
6295 · Coaching	2,382.55	1,795.20	587.35	32.7%
6650 · Accounting	2,815.21	4,958.50	-2,143.29	-43.2%
6657 · Public Relations	0.00	725.00	-725.00	-100.0%
6659 · Graphic Design	1,000.00	270.00	730.00	270.4%
6660 · Administrative Support	400.00	0.00	400.00	100.0%
6665 · Website Support	945.00	0.00	945.00	100.0%
Total 6270 · Professional Fees	7,542.76	7,748.70	-205.94	-2.7%
6290 · Rent				
6291 · Office	3,300.00	3,500.00	-200.00	-5.7%
6292 · Storage	2,750.00	2,750.00	0.00	0.0%
Total 6290 · Rent	6,050.00	6,250.00	-200.00	-3.2%
6340 · Telephone	2,399.25	1,585.96	813.29	51.3%
6350 · Meals and Entertainment	1,857.17	1,489.11	368.06	24.7%
6550 · Office Supplies	1,349.53	754.07	595.46	79.0%
6560 · Payroll Expenses				
6561 · Salary	92,561.63	101,713.14	-9,151.51	-9.0%
6562 · Taxes	7,725.18	8,668.78	-943.60	-10.9%
6564 · Payroll Processing Fees	701.35	580.21	121.14	20.9%
6560 · Payroll Expenses - Other	5.80	43.75	-37.95	-86.7%
Total 6560 · Payroll Expenses	100,993.96	111,005.88	-10,011.92	-9.0%
Total Expense	262,431.51	317,714.62	-55,283.11	-17.4%
Net Ordinary Income	42,782.33	66,101.64	-23,319.31	-35.3%
Other Income/Expense				
Other Income				
4999 · Interest Income	293.76	444.26	-150.50	-33.9%
Total Other Income	293.76	444.26	-150.50	-33.9%
Other Expense				
6200 · Interest Expense				
6210 · Finance Charge	68.03	39.00	29.03	74.4%
Total 6200 · Interest Expense	68.03	39.00	29.03	74.4%
Total Other Expense	68.03	39.00	29.03	74.4%
Net Other Income	225.73	405.26	-179.53	-44.3%
Net Income	43,008.06	66,506.90	-23,498.84	-35.3%