

## Bicycle Racing Association of Colorado Profit & Loss Budget Performance

Accrual Basis

February 2015

	Feb 15	Budget	\$ Over Budget	Jan - Feb 15	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
3999 · Credit Card Transactions	0.00			0.00			
4000 · Dues							
4001 · Individual	25,900.00	14,000.00	11,900.00	27,535.00	22,500.00	5,035.00	72,000.00
4002 · Junior	1,980.00	167.00	1,813.00	1,980.00	334.00	1,646.00	2,000.00
4008 · Club	3,090.00	2,500.00	590.00	7,505.00	6,500.00	1,005.00	9,000.00
<b>Total 4000 · Dues</b>	<b>30,970.00</b>	<b>16,667.00</b>	<b>14,303.00</b>	<b>37,020.00</b>	<b>29,334.00</b>	<b>7,686.00</b>	<b>83,000.00</b>
4050 · LA Rebate from USAC	0.00	0.00	0.00	0.00	0.00	0.00	27,000.00
4105 · Race Date Fee	0.00	500.00	-500.00	0.00	1,150.00	-1,150.00	2,500.00
4110 · One Day Memberships	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
4120 · Surcharges							
4121 · Operational	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00
<b>Total 4120 · Surcharges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55,000.00</b>
4200 · Race Registration Fees	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
4210 · Camp Income	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00
4400 · Donations	65.00	1,500.00	-1,435.00	95.00	1,500.00	-1,405.00	10,000.00
4410 · Sponsorship	2,000.00	5,000.00	-3,000.00	2,500.00	5,000.00	-2,500.00	10,000.00
4600 · Race Kit Items	0.00	0.00	0.00	0.00	0.00	0.00	300.00
4900 · Other Income	100.61	200.00	-99.39	100.61	400.00	-299.39	2,500.00
<b>Total Income</b>	<b>33,135.61</b>	<b>23,867.00</b>	<b>9,268.61</b>	<b>39,715.61</b>	<b>37,384.00</b>	<b>2,331.61</b>	<b>247,800.00</b>
<b>Gross Profit</b>	<b>33,135.61</b>	<b>23,867.00</b>	<b>9,268.61</b>	<b>39,715.61</b>	<b>37,384.00</b>	<b>2,331.61</b>	<b>247,800.00</b>
<b>Expense</b>							
5000 · Race Staffing	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
5010 · Police	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
5030 · Venue Rental	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
5035 · Event Meals	0.00	420.00	-420.00	0.00	840.00	-840.00	5,000.00
5037 · Event Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5040 · Event Rental Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
5050 · Officials Fees	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
5051 · Officials Training/Development	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
5060 · Medical Services	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
5070 · Event Permits	0.00	250.00	-250.00	0.00	250.00	-250.00	1,000.00
5100 · Race Kit							
5102 · Equipment	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00
<b>Total 5100 · Race Kit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,600.00</b>
5110 · Race Numbers	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
5115 · USADA at ACA Events	1,750.00	0.00	1,750.00	1,750.00	0.00	1,750.00	1,750.00
5200 · Camps							
5201 · Camp Manager	0.00	0.00	0.00	0.00	0.00	0.00	5,200.00
5202 · Venue Rental	0.00	0.00	0.00	1,576.00	0.00	1,576.00	20,500.00
5203 · Camp Meals	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
5204 · Camp Permit Fees	80.00	0.00	80.00	80.00	0.00	80.00	70.00
5206 · Camp Coach	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
<b>Total 5200 · Camps</b>	<b>80.00</b>	<b>0.00</b>	<b>80.00</b>	<b>1,656.00</b>	<b>0.00</b>	<b>1,656.00</b>	<b>29,470.00</b>
5300 · Awards							
5320 · Medals/Plaques	203.25	0.00	203.25	2,501.45	0.00	2,501.45	3,500.00
5330 · Prize Money	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00
5340 · Party	758.71	0.00	758.71	1,867.72	2,000.00	-132.28	4,500.00
<b>Total 5300 · Awards</b>	<b>2,961.96</b>	<b>0.00</b>	<b>2,961.96</b>	<b>6,369.17</b>	<b>2,000.00</b>	<b>4,369.17</b>	<b>10,000.00</b>
5400 · Program Expenses	0.00	250.00	-250.00	0.00	250.00	-250.00	1,500.00
5431 · Marketing - Materials	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
5432 · Marketing - Advertising	673.50	0.00	673.50	673.50	0.00	673.50	1,000.00
5510 · Outbound Donations	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
5700 · Website							
5730 · Hosting	778.64	300.00	478.64	1,050.83	600.00	450.83	3,600.00
<b>Total 5700 · Website</b>	<b>778.64</b>	<b>300.00</b>	<b>478.64</b>	<b>1,050.83</b>	<b>600.00</b>	<b>450.83</b>	<b>3,600.00</b>
6100 · Staff & Board Travel	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6115 · Bank Service Charge	6.23	0.00	6.23	25.24	0.00	25.24	0.00
6117 · Computer Software	49.95	0.00	49.95	149.85	0.00	149.85	0.00
6120 · Credit Card Processing Fees	941.49	333.00	608.49	1,137.13	666.00	471.13	4,000.00
6150 · Depreciation Expense	1,450.00	1,450.00	0.00	2,900.00	2,900.00	0.00	17,400.00
6160 · Dues and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	150.00
6180 · Insurance							
6182 · Directors and Officers	0.00	266.00	-266.00	0.00	532.00	-532.00	3,200.00
6183 · Workman's Comp	0.00	67.00	-67.00	0.00	134.00	-134.00	800.00
6184 · Liability and Property	2,101.20	375.00	1,726.20	3,078.97	750.00	2,328.97	4,500.00
6186 · Junior Insurance paid by ACA	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
6187 · Motor Official thru USAC	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
<b>Total 6180 · Insurance</b>	<b>2,101.20</b>	<b>708.00</b>	<b>1,393.20</b>	<b>3,078.97</b>	<b>1,416.00</b>	<b>1,662.97</b>	<b>21,700.00</b>
6230 · Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6240 · Miscellaneous	30.00	0.00	30.00	30.00	0.00	30.00	0.00
6250 · Postage and Delivery	245.00	166.00	79.00	452.70	332.00	120.70	2,000.00
6260 · Printing and Reproduction	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6270 · Professional Fees							
6275 · Track Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	2,030.00
6650 · Accounting	587.40	330.00	257.40	1,024.90	660.00	364.90	4,000.00
6655 · Consulting	20.58	0.00	20.58	20.58	0.00	20.58	0.00
6660 · Administrative Support	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6665 · Website Support	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
6672 · Background Screening	0.00	0.00	0.00	40.00	0.00	40.00	0.00
<b>Total 6270 · Professional Fees</b>	<b>607.98</b>	<b>330.00</b>	<b>277.98</b>	<b>1,085.48</b>	<b>660.00</b>	<b>425.48</b>	<b>9,530.00</b>
6290 · Rent							
6291 · Office	0.00	50.00	-50.00	0.00	100.00	-100.00	600.00
6292 · Storage	280.00	290.00	-10.00	560.00	580.00	-20.00	3,500.00
<b>Total 6290 · Rent</b>	<b>280.00</b>	<b>340.00</b>	<b>-60.00</b>	<b>560.00</b>	<b>680.00</b>	<b>-120.00</b>	<b>4,100.00</b>
6340 · Telephone	0.00	208.00	-208.00	121.04	416.00	-294.96	2,500.00
6350 · Meals and Entertainment	502.50	83.00	419.50	706.97	166.00	540.97	1,000.00
6380 · Travel	465.25	0.00	465.25	466.50	0.00	466.5	

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Accrual Basis

February 2015

	Feb 15	Budget	\$ Over Budget	Jan - Feb 15	YTD Budget	\$ Over Budget	Annual Budget
<b>6560 · Payroll Expenses</b>							
6561 · Salary	6,463.33	8,750.00	-2,286.67	15,332.41	17,500.00	-2,167.59	105,000.00
6562 · Taxes	551.38	834.00	-282.62	1,725.12	1,668.00	57.12	10,000.00
6563 · Penalties	0.00			51.00			
6564 · Payroll Processing Fees	6.40	160.00	-153.60	16.00	320.00	-304.00	2,000.00
<b>Total 6560 · Payroll Expenses</b>	<u>7,021.11</u>	<u>9,744.00</u>	<u>-2,722.89</u>	<u>17,124.53</u>	<u>19,488.00</u>	<u>-2,363.47</u>	<u>117,000.00</u>
<b>Total Expense</b>	<u>20,021.94</u>	<u>14,665.00</u>	<u>5,356.94</u>	<u>39,580.75</u>	<u>30,830.00</u>	<u>8,750.75</u>	<u>267,400.00</u>
<b>Net Ordinary Income</b>	<u>13,113.67</u>	<u>9,202.00</u>	<u>3,911.67</u>	<u>134.86</u>	<u>6,554.00</u>	<u>-6,419.14</u>	<u>-19,600.00</u>
<b>Other Income/Expense</b>							
Other Income							
4999 · Interest Income	14.71	14.20	0.51	30.85	28.40	2.45	170.00
<b>Total Other Income</b>	<u>14.71</u>	<u>14.20</u>	<u>0.51</u>	<u>30.85</u>	<u>28.40</u>	<u>2.45</u>	<u>170.00</u>
<b>Net Other Income</b>	<u>14.71</u>	<u>14.20</u>	<u>0.51</u>	<u>30.85</u>	<u>28.40</u>	<u>2.45</u>	<u>170.00</u>
<b>Net Income</b>	<u><u>13,128.38</u></u>	<u><u>9,216.20</u></u>	<u><u>3,912.18</u></u>	<u><u>165.71</u></u>	<u><u>6,582.40</u></u>	<u><u>-6,416.69</u></u>	<u><u>-19,430.00</u></u>