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Accrual Basis

Bicycle Racing Association of Colorado
Profit & Loss Prev Year Comparison
 January through August 2014

	Jan - Aug 14	Jan - Aug 13	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	190.00	0.00	190.00	100.0%
4000 · Dues				
4001 · Individual	62,125.32	61,794.84	330.48	0.5%
4002 · Junior	585.00	1,575.00	-990.00	-62.9%
4008 · Club	8,550.00	7,410.00	1,140.00	15.4%
4009 · 1st Bike Membership	0.00	450.00	-450.00	-100.0%
Total 4000 · Dues	71,260.32	71,229.84	30.48	0.0%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	0.00	-70.00	70.00	100.0%
Total 4011 · Transponder Fees	0.00	-70.00	70.00	100.0%
4050 · LA Rebate from USAC	19,915.00	52,453.50	-32,538.50	-62.0%
4105 · Race Date Fee	1,100.00	1,050.00	50.00	4.8%
4107 · Race Designation Fee Silver	0.00	0.00	0.00	0.0%
4108 · Race Designation Fee Gold	0.00	0.00	0.00	0.0%
4109 · Race Designation Fee Bronze	0.00	15.00	-15.00	-100.0%
4110 · One Day Memberships	3,090.00	3,039.00	51.00	1.7%
4120 · Surcharges				
4121 · Operational	35,091.50	41,071.00	-5,979.50	-14.6%
4124 · Junior	1,172.50	2,920.00	-1,747.50	-59.9%
4120 · Surcharges - Other	1,728.50	0.00	1,728.50	100.0%
Total 4120 · Surcharges	37,992.50	43,991.00	-5,998.50	-13.6%
4200 · Race Registration Fees	22,920.55	38,642.84	-15,722.29	-40.7%
4210 · Camp Income	10,353.02	8,088.27	2,264.75	28.0%
4400 · Donations				
4401 · Vic Williams Scholarship Fund	675.00	0.00	675.00	100.0%
4400 · Donations - Other	13,480.11	15,095.12	-1,615.01	-10.7%
Total 4400 · Donations	14,155.11	15,095.12	-940.01	-6.2%
4410 · Sponsorship	5,700.00	10,607.84	-4,907.84	-46.3%
4500 · Merchandise Sales	-1,225.00	0.00	-1,225.00	-100.0%
4600 · Race Kit Items	120.00	370.00	-250.00	-67.6%
4900 · Other Income	500.00	236.34	263.66	111.6%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-1,172.50	-2,920.00	1,747.50	59.9%
Total 4910 · Revenue Adjustments	-1,172.50	-2,920.00	1,747.50	59.9%
5500 · Refunds	1,817.80	0.00	1,817.80	100.0%
Total Income	186,716.80	241,828.75	-55,111.95	-22.8%
Gross Profit	186,716.80	241,828.75	-55,111.95	-22.8%
Expense				
5000 · Race Staffing	2,502.73	2,453.00	49.73	2.0%
5010 · Police	3,401.93	3,157.57	244.36	7.7%
5020 · Timing and Results	2,900.00	3,300.00	-400.00	-12.1%
5030 · Venue Rental	19,107.25	9,493.90	9,613.35	101.3%
5035 · Event Meals	1,856.76	6,449.32	-4,592.56	-71.2%
5037 · Event Lodging	700.46	1,225.28	-524.82	-42.8%
5040 · Event Rental Equipment	1,617.16	1,038.65	578.51	55.7%
5050 · Officials Fees	4,080.00	3,736.89	343.11	9.2%
5060 · Medical Services	236.88	3,805.00	-3,568.12	-93.8%
5070 · Event Permits	511.00	1,075.00	-564.00	-52.5%
5072 · ACA Paid Operational Surcharge	326.00	655.00	-329.00	-50.2%
5100 · Race Kit				
5102 · Equipment	868.84	2,326.58	-1,457.74	-62.7%
Total 5100 · Race Kit	868.84	2,326.58	-1,457.74	-62.7%
5110 · Race Numbers	20,834.20	11,723.20	9,111.00	77.7%
5115 · USADA at ACA Events	1,750.00	0.00	1,750.00	100.0%
5200 · Camps				
5201 · Camp Manager	2,500.00	0.00	2,500.00	100.0%
5202 · Venue Rental	1,140.00	0.00	1,140.00	100.0%
5203 · Camp Meals	945.82	0.00	945.82	100.0%
5204 · Camp Permit Fees	70.00	0.00	70.00	100.0%
5205 · Camp Clothing/Gear	820.21	0.00	820.21	100.0%
5206 · Camp Coach	3,272.80	0.00	3,272.80	100.0%
Total 5200 · Camps	8,748.83	0.00	8,748.83	100.0%
5300 · Awards				
5320 · Medals/Plaques	1,639.71	4,130.37	-2,490.66	-60.3%
5330 · Prize Money	2,375.00	345.00	2,030.00	588.4%
5340 · Party	4,797.09	922.55	3,874.54	420.0%

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5300 · Awards - Other	0.00	0.00	0.00	0.0%
Total 5300 · Awards	8,811.80	5,397.92	3,413.88	63.2%
5400 · Program Expenses	22.57	2,454.21	-2,431.64	-99.1%
5430 · Marketing - Events	121.44	524.00	-402.56	-76.8%
5431 · Marketing - Materials	0.00	8,788.59	-8,788.59	-100.0%
5432 · Marketing - Advertising	1,432.48	1,889.10	-456.62	-24.2%
5510 · Outbound Donations	0.00	2,470.00	-2,470.00	-100.0%
5517 · Pre-J Permits	150.00	0.00	150.00	100.0%
5600 · Taxes				
5610 · City	11.58	0.00	11.58	100.0%
Total 5600 · Taxes	11.58	0.00	11.58	100.0%
5700 · Website				
5730 · Hosting	2,377.90	2,887.11	-509.21	-17.6%
Total 5700 · Website	2,377.90	2,887.11	-509.21	-17.6%
6100 · Staff & Board Travel	514.25	837.53	-323.28	-38.6%
6115 · Bank Service Charge	194.00	93.90	100.10	106.6%
6120 · Credit Card Processing Fees	2,243.84	2,367.55	-123.71	-5.2%
6150 · Depreciation Expense	11,600.00	11,600.00	0.00	0.0%
6160 · Dues and Subscriptions	184.88	90.00	94.88	105.4%
6180 · Insurance				
6182 · Directors and Officers	2,402.40	1,553.00	849.40	54.7%
6183 · Workman's Comp	388.00	700.00	-312.00	-44.6%
6184 · Liability and Property	3,509.60	3,081.00	428.60	13.9%
6185 · Senior Insurance paid by ACA	0.00	1,218.00	-1,218.00	-100.0%
6186 · Junior Insurance paid by ACA	1,407.00	3,463.00	-2,056.00	-59.4%
6187 · Motor Official thru USAC	9,650.00	9,350.00	300.00	3.2%
Total 6180 · Insurance	17,357.00	19,365.00	-2,008.00	-10.4%
6230 · Licenses and Permits	100.00	146.00	-46.00	-31.5%
6240 · Miscellaneous	682.50	0.50	682.00	136,400.0%
6250 · Postage and Delivery	1,693.02	2,249.46	-556.44	-24.7%
6260 · Printing and Reproduction	249.50	2,908.36	-2,658.86	-91.4%
6270 · Professional Fees				
6275 · Track Coordinator	6,000.00	6,000.00	0.00	0.0%
6295 · Coaching	0.00	2,189.86	-2,189.86	-100.0%
6650 · Accounting	2,075.63	2,469.52	-393.89	-16.0%
6659 · Graphic Design	0.00	1,880.00	-1,880.00	-100.0%
6660 · Administrative Support	0.00	2,385.00	-2,385.00	-100.0%
6665 · Website Support	0.00	2,516.66	-2,516.66	-100.0%
Total 6270 · Professional Fees	8,075.63	17,441.04	-9,365.41	-53.7%
6290 · Rent				
6291 · Office	3,000.00	2,400.00	600.00	25.0%
6292 · Storage	2,240.00	2,180.00	60.00	2.8%
Total 6290 · Rent	5,240.00	4,580.00	660.00	14.4%
6340 · Telephone	1,762.15	1,686.24	75.91	4.5%
6350 · Meals and Entertainment	256.75	1,022.41	-765.66	-74.9%
6550 · Office Supplies	1,516.48	472.68	1,043.80	220.8%
6560 · Payroll Expenses				
6561 · Salary	59,449.97	65,026.64	-5,576.67	-8.6%
6562 · Taxes	4,923.63	5,342.02	-418.39	-7.8%
6564 · Payroll Processing Fees	1,004.45	1,029.80	-25.35	-2.5%
6560 · Payroll Expenses - Other	30.00	0.00	30.00	100.0%
Total 6560 · Payroll Expenses	65,408.05	71,398.46	-5,990.41	-8.4%
Total Expense	199,447.86	211,109.45	-11,661.59	-5.5%
Net Ordinary Income	-12,731.06	30,719.30	-43,450.36	-141.4%
Other Income/Expense				
Other Income				
4999 · Interest Income	146.00	230.37	-84.37	-36.6%
Total Other Income	146.00	230.37	-84.37	-36.6%
Net Other Income	146.00	230.37	-84.37	-36.6%
Net Income	-12,585.06	30,949.67	-43,534.73	-140.7%