

Bicycle Racing Association of Colorado - the ACA
Balance Sheet Prev Year Comparison
As of July 31, 2012

	Jul 31, 12	Jul 31, 11	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	38,206.16	41,386.21	-3,180.05	-7.7%
1001 · 1st Bank Money Market Operating	56,019.63	83,947.78	-27,928.15	-33.3%
1002 · 1st Bank Money Market - Junior	56,475.91	51,377.71	5,098.20	9.9%
1005 · 1st Bank Money Market - Capital	100,128.01	30,018.75	70,109.26	233.6%
Total Checking/Savings	250,829.71	206,730.45	44,099.26	21.3%
Accounts Receivable				
1200 · Accounts Receivable	1,163.37	3,702.48	-2,539.11	-68.6%
Total Accounts Receivable	1,163.37	3,702.48	-2,539.11	-68.6%
Other Current Assets				
1320 · Prepaid Transponders	16,881.00	38,852.00	-21,971.00	-56.6%
Total Other Current Assets	16,881.00	38,852.00	-21,971.00	-56.6%
Total Current Assets	268,874.08	249,284.93	19,589.15	7.9%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	5,908.44	3,800.98	2,107.46	55.5%
1415 · Accumulated Depr-Office Equip	-4,512.71	-2,930.96	-1,581.75	-54.0%
1420 · Race Kit	21,723.44	19,885.39	1,838.05	9.2%
1425 · Accumulated Depr- Race Kit	-19,579.24	-16,821.05	-2,758.19	-16.4%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-56,453.43	-27,831.49	-28,621.94	-102.8%
1440 · Timing System	63,985.09	62,545.82	1,439.27	2.3%
1445 · Accumulated Dep - Timing System	-19,922.43	-6,852.00	-13,070.43	-190.8%
Total 1400 · Fixed Asset	45,384.16	86,031.69	-40,647.53	-47.3%
Total Fixed Assets	45,384.16	86,031.69	-40,647.53	-47.3%
TOTAL ASSETS	314,258.24	335,316.62	-21,058.38	-6.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1120 · Chris Capitol One CC	0.00	719.12	-719.12	-100.0%
Total Credit Cards	0.00	719.12	-719.12	-100.0%
Other Current Liabilities				
2101 · Payroll Liabilities - State	258.00	262.00	-4.00	-1.5%
2102 · Payroll Liabilities - SUI	15.69	15.58	0.11	0.7%
2110 · Payroll Liabilities- City				
2111 · Head Tax - Denver	0.00	5.75	-5.75	-100.0%

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Accrual Basis

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2110 · Payroll Liabilities- City - Other	9.75	9.75	0.00	0.0%
Total 2110 · Payroll Liabilities- City	9.75	15.50	-5.75	-37.1%
2200 · Event Insurance Surcharges	0.00	19,762.75	-19,762.75	-100.0%
2300 · Radio Rentals	0.00	140.00	-140.00	-100.0%
2400 · Race Date Deposits	0.00	2,025.00	-2,025.00	-100.0%
Total Other Current Liabilities	283.44	22,220.83	-21,937.39	-98.7%
Total Current Liabilities	283.44	22,939.95	-22,656.51	-98.8%
Total Liabilities	283.44	22,939.95	-22,656.51	-98.8%
Equity				
3100 · Restricted Funds				
3101 · Capital Replacement Fund	100,000.00	100,000.00	0.00	0.0%
3102 · Junior Development Fund	50,000.00	45,000.00	5,000.00	11.1%
Total 3100 · Restricted Funds	150,000.00	145,000.00	5,000.00	3.5%
3200 · Operating Reserve Funds	120,142.30	97,835.43	22,306.87	22.8%
Net Income	43,832.50	69,541.24	-25,708.74	-37.0%
Total Equity	313,974.80	312,376.67	1,598.13	0.5%
TOTAL LIABILITIES & EQUITY	314,258.24	335,316.62	-21,058.38	-6.3%