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## Bicycle Racing Association of Colorado - the ACA

09/05/12

## Balance Sheet Prev Year Comparison

Accrual Basis

As of August 31, 2012

	Aug 31, 12	Aug 31, 11	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · 1st Bank Checking	31,625.45	28,781.55	2,843.90
1001 · 1st Bank Money Market Operating	56,029.45	83,968.71	-27,939.26
1002 · 1st Bank Money Market - Junior	56,485.48	51,390.52	5,094.96
1005 · 1st Bank Money Market - Capital	100,141.18	30,023.85	70,117.33
<b>Total Checking/Savings</b>	<b>244,281.56</b>	<b>194,164.63</b>	<b>50,116.93</b>
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	1,288.37	388.00	900.37
<b>Total Accounts Receivable</b>	<b>1,288.37</b>	<b>388.00</b>	<b>900.37</b>
<b>Other Current Assets</b>			
1320 · Prepaid Transponders	15,671.00	36,366.00	-20,695.00
<b>Total Other Current Assets</b>	<b>15,671.00</b>	<b>36,366.00</b>	<b>-20,695.00</b>
<b>Total Current Assets</b>	<b>261,240.93</b>	<b>230,918.63</b>	<b>30,322.30</b>
<b>Fixed Assets</b>			
<b>1400 · Fixed Asset</b>			
1410 · Office Equipment	5,908.44	3,800.98	2,107.46
1415 · Accumulated Depr-Office Equip	-4,595.96	-2,930.96	-1,665.00
1420 · Race Kit	23,668.70	19,885.39	3,783.31
1425 · Accumulated Depr- Race Kit	-19,724.41	-16,821.05	-2,903.36
1430 · Website Rebuild	54,235.00	54,235.00	0.00
1435 · Accumulated Depr- Website	-54,235.00	-27,831.49	-26,403.51
1440 · Timing System	63,985.09	62,545.82	1,439.27
1445 · Accumulated Dep - Timing System	-20,970.92	-8,565.00	-12,405.92
<b>Total 1400 · Fixed Asset</b>	<b>48,270.94</b>	<b>84,318.69</b>	<b>-36,047.75</b>
<b>Total Fixed Assets</b>	<b>48,270.94</b>	<b>84,318.69</b>	<b>-36,047.75</b>
<b>TOTAL ASSETS</b>	<b>309,511.87</b>	<b>315,237.32</b>	<b>-5,725.45</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Credit Cards</b>			
1120 · Chris Capitol One CC	0.00	710.07	-710.07
1124 · Capital One Card 9569	164.98	0.00	164.98
<b>Total Credit Cards</b>	<b>164.98</b>	<b>710.07</b>	<b>-545.09</b>
<b>Other Current Liabilities</b>			
2101 · Payroll Liabilities - State	553.00	551.00	2.00
2102 · Payroll Liabilities - SUI	19.23	31.17	-11.94
2110 · Payroll Liabilities- City			
2111 · Head Tax - Denver	0.00	5.75	-5.75
2110 · Payroll Liabilities- City - Other	19.50	19.50	0.00
<b>Total 2110 · Payroll Liabilities- City</b>	<b>19.50</b>	<b>25.25</b>	<b>-5.75</b>
2200 · Event Insurance Surcharges	0.00	6,949.56	-6,949.56
2300 · Radio Rentals	656.00	140.00	516.00
2400 · Race Date Deposits	0.00	1,800.00	-1,800.00
<b>Total Other Current Liabilities</b>	<b>1,247.73</b>	<b>9,496.98</b>	<b>-8,249.25</b>
<b>Total Current Liabilities</b>	<b>1,412.71</b>	<b>10,207.05</b>	<b>-8,794.34</b>
<b>Total Liabilities</b>	<b>1,412.71</b>	<b>10,207.05</b>	<b>-8,794.34</b>
<b>Equity</b>			
<b>3100 · Restricted Funds</b>			
3101 · Capital Replacement Fund	100,000.00	100,000.00	0.00
3102 · Junior Development Fund	50,000.00	45,000.00	5,000.00
<b>Total 3100 · Restricted Funds</b>	<b>150,000.00</b>	<b>145,000.00</b>	<b>5,000.00</b>

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**Balance Sheet Prev Year Comparison**  
**As of August 31, 2012**

	<u>Aug 31, 12</u>	<u>Aug 31, 11</u>	<u>\$ Change</u>
3200 - Operating Reserve Funds	120,142.30	97,835.43	22,306.87
Net Income	37,956.86	62,194.84	-24,237.98
Total Equity	<u>308,099.16</u>	<u>305,030.27</u>	<u>3,068.89</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>309,511.87</u></b>	<b><u>315,237.32</u></b>	<b><u>-5,725.45</u></b>

## Bicycle Racing Association of Colorado - the ACA

09/05/12

## Balance Sheet Prev Year Comparison

Accrual Basis

As of August 31, 2012

	<u>% Change</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Bank Checking	9.9%
1001 · 1st Bank Money Market Operating	-33.3%
1002 · 1st Bank Money Market - Junior	9.9%
1005 · 1st Bank Money Market - Capital	233.5%
<b>Total Checking/Savings</b>	25.8%
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	232.1%
<b>Total Accounts Receivable</b>	232.1%
<b>Other Current Assets</b>	
1320 · Prepaid Transponders	-56.9%
<b>Total Other Current Assets</b>	-56.9%
<b>Total Current Assets</b>	13.1%
<b>Fixed Assets</b>	
1400 · Fixed Asset	
1410 · Office Equipment	55.5%
1415 · Accumulated Depr-Office Equip	-56.8%
1420 · Race Kit	19.0%
1425 · Accumulated Depr- Race Kit	-17.3%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	-94.9%
1440 · Timing System	2.3%
1445 · Accumulated Dep - Timing System	-144.8%
<b>Total 1400 · Fixed Asset</b>	-42.8%
<b>Total Fixed Assets</b>	-42.8%
<b>TOTAL ASSETS</b>	<b>-1.8%</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
1120 · Chris Capitol One CC	-100.0%
1124 · Capital One Card 9569	100.0%
<b>Total Credit Cards</b>	-76.8%
<b>Other Current Liabilities</b>	
2101 · Payroll Liabilities - State	0.4%
2102 · Payroll Liabilities - SUI	-38.3%
2110 · Payroll Liabilities- City	
2111 · Head Tax - Denver	-100.0%
2110 · Payroll Liabilities- City - Other	0.0%
<b>Total 2110 · Payroll Liabilities- City</b>	-22.8%
2200 · Event Insurance Surcharges	-100.0%
2300 · Radio Rentals	368.6%
2400 · Race Date Deposits	-100.0%
<b>Total Other Current Liabilities</b>	-86.9%
<b>Total Current Liabilities</b>	-86.2%
<b>Total Liabilities</b>	-86.2%
<b>Equity</b>	
3100 · Restricted Funds	
3101 · Capital Replacement Fund	0.0%
3102 · Junior Development Fund	11.1%
<b>Total 3100 · Restricted Funds</b>	3.5%

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**As of August 31, 2012**

	<u>% Change</u>
3200 - Operating Reserve Funds	22.8%
Net Income	-39.0%
Total Equity	1.0%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-1.8%</b>