

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

	Jan 31, 12	Jan 31, 11	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	30,230.69	12,774.71	17,455.98	136.6%
1001 · 1st Bank Money Market Operating	30,992.66	75,035.80	-44,043.14	-58.7%
1002 · 1st Bank Money Market - Junior	51,433.62	45,043.78	6,389.84	14.2%
1005 · 1st Bank Money Market - Capital	90,077.51	0.00	90,077.51	100.0%
Total Checking/Savings	202,734.48	132,854.29	69,880.19	52.6%
Accounts Receivable				
1200 · Accounts Receivable	654.00	-1,068.00	1,722.00	161.2%
Total Accounts Receivable	654.00	-1,068.00	1,722.00	161.2%
Other Current Assets				
1300 · Undeposited Funds	0.00	3,011.09	-3,011.09	-100.0%
1310 · Prepaid Event Insurance	0.00	4,872.29	-4,872.29	-100.0%
1320 · Prepaid Transponders	21,802.00	66,000.00	-44,198.00	-67.0%
Total Other Current Assets	21,802.00	73,883.38	-52,081.38	-70.5%
Total Current Assets	225,190.48	205,669.67	19,520.81	9.5%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	6,054.17	3,800.98	2,253.19	59.3%
1415 · Accumulated Depr-Office Equip	-2,363.77	-2,363.77	0.00	0.0%
1420 · Race Kit	20,023.44	18,785.39	1,238.05	6.6%
1425 · Accumulated Depr- Race Kit	-15,047.12	-15,047.12	0.00	0.0%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-5,730.56	-5,730.56	0.00	0.0%
1440 · Timing System	62,912.82	54,773.01	8,139.81	14.9%
1445 · Accumulated Dep - Timing System	-17,130.00	-17,465.00	335.00	1.9%
Total 1400 · Fixed Asset	102,953.98	90,987.93	11,966.05	13.2%
Total Fixed Assets	102,953.98	90,987.93	11,966.05	13.2%
TOTAL ASSETS	328,144.46	296,657.60	31,486.86	10.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1110 · Capitol One CC	0.00	4,564.25	-4,564.25	-100.0%
Total Credit Cards	0.00	4,564.25	-4,564.25	-100.0%
Other Current Liabilities				
2100 · Payroll Liability - Federal	2,403.61	0.00	2,403.61	100.0%
2101 · Payroll Liabilities - State	385.00	327.00	58.00	17.7%

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Accrual Basis

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2102 · Payroll Liabilities - SUI	220.68	180.64	40.04	22.2%
2110 · Payroll Liabilities- City	9.75	32.42	-22.67	-69.9%
2200 · Event Insurance Surcharges	0.00	768.97	-768.97	-100.0%
2300 · Radio Rentals	196.00	0.00	196.00	100.0%
2400 · Race Date Deposits	0.00	1,975.00	-1,975.00	-100.0%
Total Other Current Liabilities	3,215.04	3,284.03	-68.99	-2.1%
Total Current Liabilities	3,215.04	7,848.28	-4,633.24	-59.0%
Total Liabilities	3,215.04	7,848.28	-4,633.24	-59.0%
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	161,614.08	124,305.36	37,308.72	30.0%
Net Income	13,315.34	19,503.96	-6,188.62	-31.7%
Total Equity	324,929.42	288,809.32	36,120.10	12.5%
TOTAL LIABILITIES & EQUITY	328,144.46	296,657.60	31,486.86	10.6%