

Bicycle Racing Association of Colorado - the ACA
Balance Sheet Prev Year Comparison
As of September 30, 2012

	Sep 30, 12	Sep 30, 11	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	40,073.42	46,014.19	-5,940.77	-12.9%
1001 · 1st Bank Money Market Operating	56,038.97	43,978.57	12,060.40	27.4%
1002 · 1st Bank Money Market - Junior	56,495.07	51,398.97	5,096.10	9.9%
1005 · 1st Bank Money Market - Capital	100,153.94	90,031.99	10,121.95	11.2%
Total Checking/Savings	252,761.40	231,423.72	21,337.68	9.2%
Accounts Receivable				
1200 · Accounts Receivable	2,784.87	483.00	2,301.87	476.6%
Total Accounts Receivable	2,784.87	483.00	2,301.87	476.6%
Other Current Assets				
1320 · Prepaid Transponders	12,921.00	29,062.00	-16,141.00	-55.5%
Total Other Current Assets	12,921.00	29,062.00	-16,141.00	-55.5%
Total Current Assets	268,467.27	260,968.72	7,498.55	2.9%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	5,908.44	3,800.98	2,107.46	55.5%
1415 · Accumulated Depr-Office Equip	-4,679.21	-2,930.96	-1,748.25	-59.7%
1420 · Race Kit	25,565.70	19,885.39	5,680.31	28.6%
1425 · Accumulated Depr- Race Kit	-21,369.58	-16,821.05	-4,548.53	-27.0%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-54,235.00	-27,831.49	-26,403.51	-94.9%
1440 · Timing System	63,985.09	62,912.82	1,072.27	1.7%
1445 · Accumulated Dep - Timing System	-22,019.41	-10,278.00	-11,741.41	-114.2%
Total 1400 · Fixed Asset	47,391.03	82,972.69	-35,581.66	-42.9%
Total Fixed Assets	47,391.03	82,972.69	-35,581.66	-42.9%
TOTAL ASSETS	315,858.30	343,941.41	-28,083.11	-8.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1120 · Chris Capitol One CC	0.00	806.22	-806.22	-100.0%
1124 · Capital One Card 9569	583.16	203.51	379.65	186.6%
Total Credit Cards	583.16	1,009.73	-426.57	-42.3%
Other Current Liabilities				
2101 · Payroll Liabilities - State	1,640.00	838.00	802.00	95.7%
2102 · Payroll Liabilities - SUI	22.77	40.37	-17.60	-43.6%
2110 · Payroll Liabilities- City	29.25	29.25	0.00	0.0%

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Accrual Basis

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2200 · Event Insurance Surcharges	0.00	13,990.22	-13,990.22	-100.0%
2300 · Radio Rentals	-505.00	0.00	-505.00	-100.0%
2400 · Race Date Deposits	0.00	1,600.00	-1,600.00	-100.0%
2410 · Race Entry Gift Certificates	254.00	0.00	254.00	100.0%
Total Other Current Liabilities	1,441.02	16,497.84	-15,056.82	-91.3%
Total Current Liabilities	2,024.18	17,507.57	-15,483.39	-88.4%
Total Liabilities	2,024.18	17,507.57	-15,483.39	-88.4%
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	50,000.00	0.00	0.0%
Total 3100 · Restricted Funds	150,000.00	150,000.00	0.00	0.0%
3200 · Operating Reserve Funds	120,142.30	92,835.43	27,306.87	29.4%
Net Income	43,691.82	83,598.41	-39,906.59	-47.7%
Total Equity	313,834.12	326,433.84	-12,599.72	-3.9%
TOTAL LIABILITIES & EQUITY	315,858.30	343,941.41	-28,083.11	-8.2%