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## Bicycle Racing Association of Colorado - the ACA

11/12/12

## Balance Sheet Prev Year Comparison

Accrual Basis

As of October 31, 2012

	Oct 31, 12	Oct 31, 11	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · 1st Bank Checking	39,722.33	36,443.01	3,279.32	9.0%
1001 · 1st Bank Money Market Operating	56,056.02	43,982.31	12,073.71	27.5%
1002 · 1st Bank Money Market - Junior	56,512.26	51,407.70	5,104.56	9.9%
1005 · 1st Bank Money Market - Capital	100,179.06	90,043.46	10,135.60	11.3%
<b>Total Checking/Savings</b>	<b>252,469.67</b>	<b>221,876.48</b>	<b>30,593.19</b>	<b>13.8%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	2,077.50	322.99	1,754.51	543.2%
<b>Total Accounts Receivable</b>	<b>2,077.50</b>	<b>322.99</b>	<b>1,754.51</b>	<b>543.2%</b>
<b>Other Current Assets</b>				
1320 · Prepaid Transponders	11,997.00	22,660.00	-10,663.00	-47.1%
<b>Total Other Current Assets</b>	<b>11,997.00</b>	<b>22,660.00</b>	<b>-10,663.00</b>	<b>-47.1%</b>
<b>Total Current Assets</b>	<b>266,544.17</b>	<b>244,859.47</b>	<b>21,684.70</b>	<b>8.9%</b>
<b>Fixed Assets</b>				
<b>1400 · Fixed Asset</b>				
1410 · Office Equipment	5,908.44	3,800.98	2,107.46	55.5%
1415 · Accumulated Depr-Office Equip	-4,762.46	-2,930.96	-1,831.50	-62.5%
1420 · Race Kit	25,565.70	19,885.39	5,680.31	28.6%
1425 · Accumulated Depr- Race Kit	-21,514.75	-16,821.05	-4,693.70	-27.9%
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	-23,067.90	-11,991.00	-11,076.90	-92.4%
<b>Total 1400 · Fixed Asset</b>	<b>46,114.12</b>	<b>81,259.69</b>	<b>-35,145.57</b>	<b>-43.3%</b>
<b>Total Fixed Assets</b>	<b>46,114.12</b>	<b>81,259.69</b>	<b>-35,145.57</b>	<b>-43.3%</b>
<b>TOTAL ASSETS</b>	<b>312,658.29</b>	<b>326,119.16</b>	<b>-13,460.87</b>	<b>-4.1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Credit Cards</b>				
1120 · Chris Capitol One CC	0.00	-39.00	39.00	100.0%
1124 · Capital One Card 9569	0.00	499.01	-499.01	-100.0%
<b>Total Credit Cards</b>	<b>0.00</b>	<b>460.01</b>	<b>-460.01</b>	<b>-100.0%</b>
<b>Other Current Liabilities</b>				
2101 · Payroll Liabilities - State	1,049.00	302.00	747.00	247.4%
2102 · Payroll Liabilities - SUI	15.70	44.19	-28.49	-64.5%
2110 · Payroll Liabilities- City	9.75	9.75	0.00	0.0%
2200 · Event Insurance Surcharges	0.00	12,027.89	-12,027.89	-100.0%
2400 · Race Date Deposits	0.00	1,450.00	-1,450.00	-100.0%
2410 · Race Entry Gift Certificates	254.00	0.00	254.00	100.0%
<b>Total Other Current Liabilities</b>	<b>1,328.45</b>	<b>13,833.83</b>	<b>-12,505.38</b>	<b>-90.4%</b>
<b>Total Current Liabilities</b>	<b>1,328.45</b>	<b>14,293.84</b>	<b>-12,965.39</b>	<b>-90.7%</b>
<b>Total Liabilities</b>	<b>1,328.45</b>	<b>14,293.84</b>	<b>-12,965.39</b>	<b>-90.7%</b>
<b>Equity</b>				
<b>3100 · Restricted Funds</b>				
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%
<b>Total 3100 · Restricted Funds</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>3200 · Operating Reserve Funds</b>	<b>120,142.30</b>	<b>92,835.43</b>	<b>27,306.87</b>	<b>29.4%</b>
<b>Net Income</b>	<b>41,187.54</b>	<b>68,989.89</b>	<b>-27,802.35</b>	<b>-40.3%</b>
<b>Total Equity</b>	<b>311,329.84</b>	<b>311,825.32</b>	<b>-495.48</b>	<b>-0.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>312,658.29</b>	<b>326,119.16</b>	<b>-13,460.87</b>	<b>-4.1%</b>