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01/24/12

Accrual Basis

Bicycle Racing Association of Colorado - the ACA
Balance Sheet Prev Year Comparison
As of November 30, 2011

	Nov 30, 11	Nov 30, 10	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	24,246.84	16,902.00	7,344.84	43.5%
1001 · 1st Bank Money Market Operating	43,985.93	155,424.95	-111,439.02	-71.7%
1002 · 1st Bank Money Market - Junior	51,416.15	45,020.99	6,395.16	14.2%
1005 · 1st Bank Money Market - Capital	90,054.56	0.00	90,054.56	100.0%
Total Checking/Savings	209,703.48	217,347.94	-7,644.46	-3.5%
Accounts Receivable				
1200 · Accounts Receivable	0.00	14,448.75	-14,448.75	-100.0%
Total Accounts Receivable	0.00	14,448.75	-14,448.75	-100.0%
Other Current Assets				
1300 · Undeposited Funds	0.00	-30.00	30.00	100.0%
1320 · Prepaid Transponders	22,132.00	0.00	22,132.00	100.0%
Total Other Current Assets	22,132.00	-30.00	22,162.00	73,873.3%
Total Current Assets	231,835.48	231,766.69	68.79	0.0%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	3,946.71	3,800.98	145.73	3.8%
1415 · Accumulated Depr-Office Equip	-2,363.77	-2,363.77	0.00	0.0%
1420 · Race Kit	18,785.39	18,785.39	0.00	0.0%
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	0.00	62,912.82	100.0%
1445 · Accumulated Dep - Timing System	-13,704.00	0.00	-13,704.00	-100.0%
Total 1400 · Fixed Asset	103,034.47	53,679.92	49,354.55	91.9%
Total Fixed Assets	103,034.47	53,679.92	49,354.55	91.9%
TOTAL ASSETS	334,869.95	285,446.61	49,423.34	17.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Office Lease	0.00	500.00	-500.00	-100.0%
Total Accounts Payable	0.00	500.00	-500.00	-100.0%

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Credit Cards				
1110 · Capitol One CC	0.00	1,544.49	-1,544.49	-100.0%
1124 · Capital One Card 9569	36.00	0.00	36.00	100.0%
Total Credit Cards	36.00	1,544.49	-1,508.49	-97.7%
Other Current Liabilities				
2010 · Accounts Payable	0.00	-165.00	165.00	100.0%
2101 · Payroll Liabilities - State	564.00	0.00	564.00	100.0%
2102 · Payroll Liabilities - SUI	59.77	70.59	-10.82	-15.3%
2110 · Payroll Liabilities- City	19.50	605.17	-585.67	-96.8%
2200 · Event Insurance Surcharges	60.57	7,367.80	-7,307.23	-99.2%
2300 · Radio Rentals	0.00	486.00	-486.00	-100.0%
2400 · Race Date Deposits	1,300.00	1,825.00	-525.00	-28.8%
Total Other Current Liabilities	2,003.84	10,189.56	-8,185.72	-80.3%
Total Current Liabilities	2,039.84	12,234.05	-10,194.21	-83.3%
Total Liabilities	2,039.84	12,234.05	-10,194.21	-83.3%
Equity				
3100 · Restricted Funds				
3101 · Capital Replacement Fund	100,000.00	4,365.00	95,635.00	2,191.0%
3102 · Junior Development Fund	50,000.00	4,277.00	45,723.00	1,069.0%
3100 · Restricted Funds - Other	0.00	125.00	-125.00	-100.0%
Total 3100 · Restricted Funds	150,000.00	8,767.00	141,233.00	1,611.0%
3103 · ACA Operational Surcharges	0.00	8,969.00	-8,969.00	-100.0%
3200 · Operating Reserve Funds	119,305.36	170,261.00	-50,955.64	-29.9%
Net Income	63,524.75	85,215.56	-21,690.81	-25.5%
Total Equity	332,830.11	273,212.56	59,617.55	21.8%
TOTAL LIABILITIES & EQUITY	334,869.95	285,446.61	49,423.34	17.3%