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Bicycle Racing Association of Colorado - the ACA

Balance Sheet Prev Year Comparison

As of November 30, 2012

12/04/12

Accrual Basis

	Nov 30, 12	Nov 30, 11	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	45,425.57	24,246.84	21,178.73	87.4%
1001 · 1st Bank Money Market Operating	56,062.93	43,985.93	12,077.00	27.5%
1002 · 1st Bank Money Market - Junior	56,519.23	51,416.15	5,103.08	9.9%
1005 · 1st Bank Money Market - Capital	100,191.41	90,054.56	10,136.85	11.3%
Total Checking/Savings	258,199.14	209,703.48	48,495.66	23.1%
Accounts Receivable				
1200 · Accounts Receivable	1,619.00	0.00	1,619.00	100.0%
Total Accounts Receivable	1,619.00	0.00	1,619.00	100.0%
Other Current Assets				
1320 · Prepaid Transponders	11,535.00	22,132.00	-10,597.00	-47.9%
Total Other Current Assets	11,535.00	22,132.00	-10,597.00	-47.9%
Total Current Assets	271,353.14	231,835.48	39,517.66	17.1%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	5,908.44	3,800.98	2,107.46	55.5%
1415 · Accumulated Depr-Office Equip	-4,845.71	-2,930.96	-1,914.75	-65.3%
1420 · Race Kit	25,565.70	19,885.39	5,680.31	28.6%
1425 · Accumulated Depr- Race Kit	-21,659.92	-16,821.05	-4,838.87	-28.8%
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	-24,116.39	-13,704.00	-10,412.39	-76.0%
Total 1400 · Fixed Asset	44,837.21	79,546.69	-34,709.48	-43.6%
Total Fixed Assets	44,837.21	79,546.69	-34,709.48	-43.6%
TOTAL ASSETS	316,190.35	311,382.17	4,808.18	1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1124 · Capital One Card 9569	605.25	36.00	569.25	1,581.3%
Total Credit Cards	605.25	36.00	569.25	1,581.3%
Other Current Liabilities				
2101 · Payroll Liabilities - State	2,142.00	564.00	1,578.00	279.8%
2102 · Payroll Liabilities - SUI	19.24	59.77	-40.53	-67.8%
2110 · Payroll Liabilities- City	19.50	19.50	0.00	0.0%
2200 · Event Insurance Surcharges	0.00	60.57	-60.57	-100.0%
2400 · Race Date Deposits	0.00	1,300.00	-1,300.00	-100.0%
2410 · Race Entry Gift Certificates	254.00	0.00	254.00	100.0%
Total Other Current Liabilities	2,434.74	2,003.84	430.90	21.5%
Total Current Liabilities	3,039.99	2,039.84	1,000.15	49.0%
Total Liabilities	3,039.99	2,039.84	1,000.15	49.0%
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	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	43,008.06	66,506.90	-23,498.84	-35.3%
Total Equity	313,150.36	309,342.33	3,808.03	1.2%
TOTAL LIABILITIES & EQUITY	316,190.35	311,382.17	4,808.18	1.5%