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11/12/13

Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
 As of October 31, 2013

	Oct 31, 13	Oct 31, 12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	21,934.96	39,722.33	-17,787.37	-44.8%
1001 · 1st Bank Money Market Operating	56,140.17	56,056.02	84.15	0.2%
1002 · 1st Bank Money Market - Junior	56,697.22	56,512.26	184.96	0.3%
1005 · 1st Bank Money Market - Capital	125,355.18	100,179.06	25,176.12	25.1%
Total Checking/Savings	260,127.53	252,469.67	7,657.86	3.0%
Accounts Receivable				
1200 · Accounts Receivable	0.00	2,077.50	-2,077.50	-100.0%
Total Accounts Receivable	0.00	2,077.50	-2,077.50	-100.0%
Other Current Assets				
1320 · Prepaid Transponders	0.00	11,997.00	-11,997.00	-100.0%
Total Other Current Assets	0.00	11,997.00	-11,997.00	-100.0%
Total Current Assets	260,127.53	266,544.17	-6,416.64	-2.4%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	6,169.00	5,908.44	260.56	4.4%
1415 · Accumulated Depr-Office Equip	-4,116.96	-4,762.46	645.50	13.6%
1420 · Race Kit	30,004.62	25,253.62	4,751.00	18.8%
1425 · Accumulated Depr- Race Kit	-20,429.00	-21,514.75	1,085.75	5.1%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-54,235.00	-54,235.00	0.00	0.0%
1440 · Timing System	72,191.93	63,826.93	8,365.00	13.1%
1445 · Accumulated Dep - Timing System	-46,120.00	-23,067.90	-23,052.10	-99.9%
Total 1400 · Fixed Asset	37,699.59	45,643.88	-7,944.29	-17.4%
Total Fixed Assets	37,699.59	45,643.88	-7,944.29	-17.4%
TOTAL ASSETS	297,827.12	312,188.05	-14,360.93	-4.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1124 · Capital One Card 9569	29.95	853.80	-823.85	-96.5%
Total Credit Cards	29.95	853.80	-823.85	-96.5%
Other Current Liabilities				
2101 · Payroll Liabilities - State	625.00	1,049.00	-424.00	-40.4%
2102 · Payroll Liabilities - SUI	14.15	15.70	-1.55	-9.9%
2110 · Payroll Liabilities- City	5.79	9.75	-3.96	-40.6%
2410 · Race Entry Gift Certificates	0.00	254.00	-254.00	-100.0%

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	Oct 31, 13	Oct 31, 12	\$ Change	% Change
Total Other Current Liabilities	644.94	1,328.45	-683.51	-51.5%
Total Current Liabilities	674.89	2,182.25	-1,507.36	-69.1%
Total Liabilities	674.89	2,182.25	-1,507.36	-69.1%
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	135,308.59	120,142.30	15,166.29	12.6%
Net Income	11,748.64	39,863.50	-28,114.86	-70.5%
Total Equity	297,057.23	310,005.80	-12,948.57	-4.2%
TOTAL LIABILITIES & EQUITY	297,732.12	312,188.05	-14,455.93	-4.6%