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Accrual Basis

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

	Jan 31, 13	Jan 31, 12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	39,859.48	30,739.83	9,119.65	29.7%
1001 · 1st Bank Money Market Operating	56,070.07	30,992.66	25,077.41	80.9%
1002 · 1st Bank Money Market - Junior	56,526.43	51,433.62	5,092.81	9.9%
1005 · 1st Bank Money Market - Capital	100,204.18	90,077.51	10,126.67	11.2%
Total Checking/Savings	252,660.16	203,243.62	49,416.54	24.3%
Accounts Receivable				
1200 · Accounts Receivable	1,000.00	654.00	346.00	52.9%
Total Accounts Receivable	1,000.00	654.00	346.00	52.9%
Other Current Assets				
1320 · Prepaid Transponders	7,700.00	21,802.00	-14,102.00	-64.7%
Total Other Current Assets	7,700.00	21,802.00	-14,102.00	-64.7%
Total Current Assets	261,360.16	225,699.62	35,660.54	15.8%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	5,908.44	5,908.44	0.00	0.0%
1415 · Accumulated Depr-Office Equip	-4,928.96	-4,013.21	-915.75	-22.8%
1420 · Race Kit	25,253.62	20,811.36	4,442.26	21.4%
1425 · Accumulated Depr- Race Kit	-21,805.09	-18,708.22	-3,096.87	-16.6%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-54,235.00	-47,414.91	-6,820.09	-14.4%
1440 · Timing System	63,826.93	62,912.82	914.11	1.5%
1445 · Accumulated Dep - Timing System	-25,164.88	-13,631.49	-11,533.39	-84.6%
Total 1400 · Fixed Asset	43,090.06	60,099.79	-17,009.73	-28.3%
Total Fixed Assets	43,090.06	60,099.79	-17,009.73	-28.3%
TOTAL ASSETS	304,450.22	285,799.41	18,650.81	6.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1124 · Capital One Card 9569	0.00	509.14	-509.14	-100.0%
Total Credit Cards	0.00	509.14	-509.14	-100.0%
Other Current Liabilities				
2100 · Payroll Liability - Federal	0.00	2,403.61	-2,403.61	-100.0%
2101 · Payroll Liabilities - State	674.00	385.00	289.00	75.1%
2102 · Payroll Liabilities - SUI	90.61	220.68	-130.07	-58.9%
2110 · Payroll Liabilities- City	9.75	9.75	0.00	0.0%
2410 · Race Entry Gift Certificates	374.00	0.00	374.00	100.0%
Total Other Current Liabilities	1,148.36	3,019.04	-1,870.68	-62.0%
Total Current Liabilities	1,148.36	3,528.18	-2,379.82	-67.5%
Total Liabilities	1,148.36	3,528.18	-2,379.82	-67.5%
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	142,331.67	120,142.30	22,189.37	18.5%
Net Income	10,970.19	12,128.93	-1,158.74	-9.6%
Total Equity	303,301.86	282,271.23	21,030.63	7.5%
TOTAL LIABILITIES & EQUITY	304,450.22	285,799.41	18,650.81	6.5%