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Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2013

	Apr 30, 13	Apr 30, 12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	33,081.36	27,807.16	5,274.20	19.0%
1001 · 1st Bank Money Market Operating	56,097.73	56,001.22	96.51	0.2%
1002 · 1st Bank Money Market - Junior	56,654.36	51,458.99	5,195.37	10.1%
1005 · 1st Bank Money Market - Capital	130,257.07	100,103.33	30,153.74	30.1%
Total Checking/Savings	276,090.52	235,370.70	40,719.82	17.3%
Accounts Receivable				
1200 · Accounts Receivable	126.00	1,372.00	-1,246.00	-90.8%
Total Accounts Receivable	126.00	1,372.00	-1,246.00	-90.8%
Other Current Assets				
1320 · Prepaid Transponders	0.00	20,577.00	-20,577.00	-100.0%
Total Other Current Assets	0.00	20,577.00	-20,577.00	-100.0%
Total Current Assets	276,216.52	257,319.70	18,896.82	7.3%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	6,008.89	5,908.44	100.45	1.7%
1415 · Accumulated Depr-Office Equip	-4,116.96	-4,262.96	146.00	3.4%
1420 · Race Kit	24,322.65	20,811.36	3,511.29	16.9%
1425 · Accumulated Depr- Race Kit	-19,349.00	-19,143.73	-205.27	-1.1%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-54,235.00	-51,934.17	-2,300.83	-4.4%
1440 · Timing System	71,526.93	63,826.93	7,700.00	12.1%
1445 · Accumulated Dep - Timing System	-38,500.00	-16,776.96	-21,723.04	-129.5%
Total 1400 · Fixed Asset	39,892.51	52,663.91	-12,771.40	-24.3%
Total Fixed Assets	39,892.51	52,663.91	-12,771.40	-24.3%
TOTAL ASSETS	316,109.03	309,983.61	6,125.42	2.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1124 · Capital One Card 9569	-29.95	90.03	-119.98	-133.3%
Total Credit Cards	-29.95	90.03	-119.98	-133.3%
Other Current Liabilities				
2101 · Payroll Liabilities - State	710.00	349.00	361.00	103.4%
2102 · Payroll Liabilities - SUI	79.30	39.65	39.65	100.0%
2110 · Payroll Liabilities- City	5.79	9.75	-3.96	-40.6%
2300 · Radio Rentals	126.00	0.00	126.00	100.0%
2410 · Race Entry Gift Certificates	374.00	0.00	374.00	100.0%
Total Other Current Liabilities	1,295.09	398.40	896.69	225.1%
Total Current Liabilities	1,265.14	488.43	776.71	159.0%
Total Liabilities	1,265.14	488.43	776.71	159.0%
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	135,403.59	120,142.30	15,261.29	12.7%
Net Income	29,440.30	39,352.88	-9,912.58	-25.2%
Total Equity	314,843.89	309,495.18	5,348.71	1.7%
TOTAL LIABILITIES & EQUITY	316,109.03	309,983.61	6,125.42	2.0%