

12:04 PM

07/09/13

Accrual Basis

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

	Jun 30, 13	Jun 30, 12	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	42,035.90	16,537.14	25,498.76	154.2%
1001 · 1st Bank Money Market Operating	56,111.34	56,019.63	91.71	0.2%
1002 · 1st Bank Money Market - Junior	56,668.10	51,475.91	5,192.19	10.1%
1005 · 1st Bank Money Market - Capital	130,288.66	100,128.01	30,160.65	30.1%
Total Checking/Savings	285,104.00	224,160.69	60,943.31	27.2%
Accounts Receivable				
1200 · Accounts Receivable	0.00	1,144.87	-1,144.87	-100.0%
Total Accounts Receivable	0.00	1,144.87	-1,144.87	-100.0%
Other Current Assets				
1300 · Undeposited Funds	0.00	50.00	-50.00	-100.0%
1320 · Prepaid Transponders	0.00	17,937.00	-17,937.00	-100.0%
Total Other Current Assets	0.00	17,987.00	-17,987.00	-100.0%
Total Current Assets	285,104.00	243,292.56	41,811.44	17.2%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	6,048.64	5,908.44	140.20	2.4%
1415 · Accumulated Depr-Office Equip	-4,116.96	-4,429.46	312.50	7.1%
1420 · Race Kit	25,082.40	21,411.36	3,671.04	17.2%
1425 · Accumulated Depr- Race Kit	-19,709.00	-19,434.07	-274.93	-1.4%
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	-41,040.00	-18,873.94	-22,166.06	-117.4%
Total 1400 · Fixed Asset	38,457.01	48,409.26	-9,952.25	-20.6%
Total Fixed Assets	38,457.01	48,409.26	-9,952.25	-20.6%
TOTAL ASSETS	323,561.01	291,701.82	31,859.19	10.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
1124 · Capital One Card 9569	70.32	1,469.79	-1,399.47	-95.2%
Total Credit Cards	70.32	1,469.79	-1,399.47	-95.2%
Other Current Liabilities				
2101 · Payroll Liabilities - State	2,093.00	997.00	1,096.00	109.9%
2102 · Payroll Liabilities - SUI	132.77	109.90	22.87	20.8%
2110 · Payroll Liabilities- City	29.25	29.25	0.00	0.0%
2300 · Radio Rentals	195.00	0.00	195.00	100.0%
2410 · Race Entry Gift Certificates	89.00	0.00	89.00	100.0%
Total Other Current Liabilities	2,539.02	1,136.15	1,402.87	123.5%
Total Current Liabilities	2,609.34	2,605.94	3.40	0.1%
Total Liabilities	2,609.34	2,605.94	3.40	0.1%
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	135,403.59	120,142.30	15,261.29	12.7%
Net Income	35,548.08	18,953.58	16,594.50	87.6%
Total Equity	320,951.67	289,095.88	31,855.79	11.0%
TOTAL LIABILITIES & EQUITY	323,561.01	291,701.82	31,859.19	10.9%