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11/17/14

Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of October 31, 2014

	Oct 31, 14	Oct 31, 13	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · 1st Bank Checking	35,640.19	21,942.96	13,697.23
1001 · 1st Bank Money Market Operating	51,197.08	56,140.17	-4,943.09
1002 · 1st Bank Money Market - Junior	50,753.43	56,697.22	-5,943.79
1005 · 1st Bank Money Market - Capital	100,480.33	125,355.18	-24,874.85
Total Checking/Savings	238,071.03	260,135.53	-22,064.50
Accounts Receivable			
1200 · Accounts Receivable	1,948.00	0.00	1,948.00
Total Accounts Receivable	1,948.00	0.00	1,948.00
Total Current Assets	240,019.03	260,135.53	-20,116.50
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	6,234.74	5,905.90	328.84
1415 · Accumulated Depr-Office Equip	-4,157.00	-4,116.96	-40.04
1420 · Race Kit	30,261.40	29,889.40	372.00
1425 · Accumulated Depr- Race Kit	-23,556.00	-20,429.00	-3,127.00
1430 · Website Rebuild	58,337.66	54,235.00	4,102.66
1435 · Accumulated Depr- Website	-54,456.00	-53,088.00	-1,368.00
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-61,496.00	-46,120.00	-15,376.00
Total 1400 · Fixed Asset	23,360.73	38,468.27	-15,107.54
Total Fixed Assets	23,360.73	38,468.27	-15,107.54
TOTAL ASSETS	263,379.76	298,603.80	-35,224.04
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
1124 · Capital One Card 9569	59.90	59.90	0.00
Total Credit Cards	59.90	59.90	0.00
Other Current Liabilities			
2100 · Payroll Liability - Federal	-275.02	0.00	-275.02
2101 · Payroll Liabilities - State	-45.00	625.00	-670.00
2102 · Payroll Liabilities - SUI	14.85	14.15	0.70
2110 · Payroll Liabilities- City	-11.96	5.79	-17.75
2120 · Direct Deposit Liabilities	-0.01	0.00	-0.01
2300 · Radio Rentals	493.50	0.00	493.50
Total Other Current Liabilities	176.36	644.94	-468.58
Total Current Liabilities	236.26	704.84	-468.58
Total Liabilities	236.26	704.84	-468.58
Equity			
3100 · Restricted Funds			
3101 · Capital Replacement Fund	100,000.00	100,000.00	0.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
Total 3100 · Restricted Funds	150,000.00	150,000.00	0.00
3200 · Operating Reserve Funds	130,981.64	136,455.59	-5,473.95
Net Income	-17,933.14	11,348.37	-29,281.51
Total Equity	263,048.50	297,803.96	-34,755.46
TOTAL LIABILITIES & EQUITY	263,284.76	298,508.80	-35,224.04

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Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of October 31, 2014

	<u>% Change</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Bank Checking	62.4%
1001 · 1st Bank Money Market Operating	-8.8%
1002 · 1st Bank Money Market - Junior	-10.5%
1005 · 1st Bank Money Market - Capital	-19.8%
Total Checking/Savings	-8.5%
Accounts Receivable	
1200 · Accounts Receivable	100.0%
Total Accounts Receivable	100.0%
Total Current Assets	-7.7%
Fixed Assets	
1400 · Fixed Asset	
1410 · Office Equipment	5.6%
1415 · Accumulated Depr-Office Equip	-1.0%
1420 · Race Kit	1.2%
1425 · Accumulated Depr- Race Kit	-15.3%
1430 · Website Rebuild	7.6%
1435 · Accumulated Depr- Website	-2.6%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-33.3%
Total 1400 · Fixed Asset	-39.3%
Total Fixed Assets	-39.3%
TOTAL ASSETS	-11.8%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
1124 · Capital One Card 9569	0.0%
Total Credit Cards	0.0%
Other Current Liabilities	
2100 · Payroll Liability - Federal	-100.0%
2101 · Payroll Liabilities - State	-107.2%
2102 · Payroll Liabilities - SUI	5.0%
2110 · Payroll Liabilities- City	-306.6%
2120 · Direct Deposit Liabilities	-100.0%
2300 · Radio Rentals	100.0%
Total Other Current Liabilities	-72.7%
Total Current Liabilities	-66.5%
Total Liabilities	-66.5%
Equity	
3100 · Restricted Funds	
3101 · Capital Replacement Fund	0.0%
3102 · Junior Development Fund	0.0%
Total 3100 · Restricted Funds	0.0%
3200 · Operating Reserve Funds	-4.0%
Net Income	-258.0%
Total Equity	-11.7%
TOTAL LIABILITIES & EQUITY	-11.8%