

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of November 30, 2014

	Nov 30, 14	Nov 30, 13	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · 1st Bank Checking	25,078.22	16,814.21	8,264.01
1001 · 1st Bank Money Market Operating	47,094.11	56,146.86	-9,052.75
1002 · 1st Bank Money Market - Junior	50,757.32	50,703.53	53.79
1005 · 1st Bank Money Market - Capital	100,488.04	125,370.12	-24,882.08
1006 · Vic Williams Scholarship Fund	8,250.62	0.00	8,250.62
Total Checking/Savings	231,668.31	249,034.72	-17,366.41
Accounts Receivable			
1200 · Accounts Receivable	0.00	6,244.50	-6,244.50
Total Accounts Receivable	0.00	6,244.50	-6,244.50
Other Current Assets			
1300 · Undeposited Funds	-846.00	883.00	-1,729.00
Total Other Current Assets	-846.00	883.00	-1,729.00
Total Current Assets	230,822.31	256,162.22	-25,339.91
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	30,939.21	29,889.40	1,049.81
1425 · Accumulated Depr- Race Kit	-23,736.00	-20,609.00	-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	-62,766.00	-47,390.00	-15,376.00
Total 1400 · Fixed Asset	22,588.54	37,018.27	-14,429.73
Total Fixed Assets	22,588.54	37,018.27	-14,429.73
Other Assets			
Security Deposit	600.00	0.00	600.00
Total Other Assets	600.00	0.00	600.00
TOTAL ASSETS	254,010.85	293,180.49	-39,169.64
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
1124 · Capital One Card 9569	59.90	29.95	29.95
Total Credit Cards	59.90	29.95	29.95
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,244.90	0.00	2,244.90
2101 · Payroll Liabilities - State	387.00	1,460.00	-1,073.00
2102 · Payroll Liabilities - SUI	48.85	48.15	0.70
2110 · Payroll Liabilities- City	-6.17	11.58	-17.75
2300 · Radio Rentals	0.00	84.00	-84.00
2510 · Deferred Revenues	495.00	0.00	495.00
Total Other Current Liabilities	3,169.58	1,603.73	1,565.85
Total Current Liabilities	3,229.48	1,633.68	1,595.80
Total Liabilities	3,229.48	1,633.68	1,595.80

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Accrual Basis

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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	131,076.64	136,550.59	-5,473.95
Net Income	-30,295.27	4,996.22	-35,291.49
Total Equity	250,781.37	291,546.81	-40,765.44
TOTAL LIABILITIES & EQUITY	<u>254,010.85</u>	<u>293,180.49</u>	<u>-39,169.64</u>

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Accrual Basis

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Bank Checking	49.2%
1001 · 1st Bank Money Market Operating	-16.1%
1002 · 1st Bank Money Market - Junior	0.1%
1005 · 1st Bank Money Market - Capital	-19.9%
1006 · Vic Williams Scholarship Fund	100.0%
Total Checking/Savings	-7.0%
Accounts Receivable	
1200 · Accounts Receivable	-100.0%
Total Accounts Receivable	-100.0%
Other Current Assets	
1300 · Undeposited Funds	-195.8%
Total Other Current Assets	-195.8%
Total Current Assets	-9.9%
Fixed Assets	
1400 · Fixed Asset	
1410 · Office Equipment	5.6%
1415 · Accumulated Depr-Office Equip	-1.0%
1420 · Race Kit	3.5%
1425 · Accumulated Depr- Race Kit	-15.2%
1430 · Website Rebuild	7.6%
1435 · Accumulated Depr- Website	-2.6%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-32.5%
Total 1400 · Fixed Asset	-39.0%
Total Fixed Assets	-39.0%
Other Assets	
Security Deposit	100.0%
Total Other Assets	100.0%
TOTAL ASSETS	-13.4%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
1124 · Capital One Card 9569	100.0%
Total Credit Cards	100.0%
Other Current Liabilities	
2100 · Payroll Liability - Federal	100.0%
2101 · Payroll Liabilities - State	-73.5%
2102 · Payroll Liabilities - SUI	1.5%
2110 · Payroll Liabilities- City	-153.3%
2300 · Radio Rentals	-100.0%
2510 · Deferred Revenues	100.0%
Total Other Current Liabilities	97.6%
Total Current Liabilities	97.7%
Total Liabilities	97.7%

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Accrual Basis

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	% Change
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	-706.4%
Total Equity	-14.0%
TOTAL LIABILITIES & EQUITY	<u>-13.4%</u>