

10:23 AM
05/22/16
Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2016

	Apr 30, 16	Apr 30, 15
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	0.00	27,114.02
1001 · 1st Bank Money Market Operating	40,484.62	40,446.79
1002 · 1st Bank Money Market - Junior	50,827.99	50,777.58
1005 · 1st Bank Money Market - Capital	29,582.03	100,530.17
1010 · 1st Bank Checking-New	20,628.91	0.00
Total Checking/Savings	141,523.55	218,868.56
Total Current Assets	141,523.55	218,868.56
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	5,174.74	5,174.74
1415 · Accumulated Depr-Office Equip	-4,691.92	-4,124.60
1420 · Race Kit	31,817.21	30,062.21
1425 · Accumulated Depr- Race Kit	-27,232.75	-25,181.17
1430 · Website Rebuild	75,121.06	58,337.66
1435 · Accumulated Depr- Website	-11,868.56	-57,426.33
1440 · Timing System	72,191.93	72,191.93
1445 · Accumulated Dep - Timing System	-68,281.56	-63,234.40
Total 1400 · Fixed Asset	72,230.15	15,800.04
Total Fixed Assets	72,230.15	15,800.04
TOTAL ASSETS	213,753.70	234,668.60
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	2,388.88	2,378.64
2101 · Payroll Liabilities - State	337.00	416.00
2102 · Payroll Liabilities - SUI	30.37	36.77
2110 · Payroll Liabilities- City	9.75	9.75
Total Other Current Liabilities	2,766.00	2,841.16
Total Current Liabilities	2,766.00	2,841.16
Total Liabilities	2,766.00	2,841.16

10:23 AM
05/22/16
Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2016

	Apr 30, 16	Apr 30, 15
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	85,000.00	100,000.00
3102 · Junior Development Fund	50,000.00	50,000.00
Total 3100 · Restricted Funds	135,000.00	150,000.00
3200 · Operating Reserve Funds	91,917.71	79,009.74
Net Income	-15,930.01	2,817.70
Total Equity	210,987.70	231,827.44
TOTAL LIABILITIES & EQUITY	213,753.70	234,668.60

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2016

	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	-27,114.02	-100.0%
1001 · 1st Bank Money Market Operating	37.83	0.1%
1002 · 1st Bank Money Market - Junior	50.41	0.1%
1005 · 1st Bank Money Market - Capital	-70,948.14	-70.6%
1010 · 1st Bank Checking-New	20,628.91	100.0%
Total Checking/Savings	-77,345.01	-35.3%
Total Current Assets	-77,345.01	-35.3%
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	0.00	0.0%
1415 · Accumulated Depr-Office Equip	-567.32	-13.8%
1420 · Race Kit	1,755.00	5.8%
1425 · Accumulated Depr- Race Kit	-2,051.58	-8.2%
1430 · Website Rebuild	16,783.40	28.8%
1435 · Accumulated Depr- Website	45,557.77	79.3%
1440 · Timing System	0.00	0.0%
1445 · Accumulated Dep - Timing System	-5,047.16	-8.0%
Total 1400 · Fixed Asset	56,430.11	357.2%
Total Fixed Assets	56,430.11	357.2%
TOTAL ASSETS	-20,914.90	-8.9%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	10.24	0.4%
2101 · Payroll Liabilities - State	-79.00	-19.0%
2102 · Payroll Liabilities - SUI	-6.40	-17.4%
2110 · Payroll Liabilities- City	0.00	0.0%
Total Other Current Liabilities	-75.16	-2.7%
Total Current Liabilities	-75.16	-2.7%
Total Liabilities	-75.16	-2.7%

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2016

	\$ Change	% Change
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	-15,000.00	-15.0%
3102 · Junior Development Fund	0.00	0.0%
Total 3100 · Restricted Funds	-15,000.00	-10.0%
3200 · Operating Reserve Funds	12,907.97	16.3%
Net Income	-18,747.71	-665.4%
Total Equity	-20,839.74	-9.0%
TOTAL LIABILITIES & EQUITY	-20,914.90	-8.9%