

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of May 31, 2016

	May 31, 16	May 31, 15
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	0.00	6,239.38
1001 · 1st Bank Money Market Operating	40,487.46	40,449.36
1002 · 1st Bank Money Market - Junior	50,831.56	50,780.81
1005 · 1st Bank Money Market - Capital	29,583.63	100,538.16
1010 · 1st Bank Checking-New	13,536.02	0.00
Total Checking/Savings	134,438.67	198,007.71
Total Current Assets	134,438.67	198,007.71
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	5,174.74	5,174.74
1415 · Accumulated Depr-Office Equip	-4,714.57	-4,124.60
1420 · Race Kit	31,817.21	30,062.21
1425 · Accumulated Depr- Race Kit	-27,411.33	-25,361.17
1430 · Website Rebuild	75,121.06	58,337.66
1435 · Accumulated Depr- Website	-13,307.59	-57,426.33
1440 · Timing System	72,191.93	72,191.93
1445 · Accumulated Dep - Timing System	-68,684.83	-64,504.40
Total 1400 · Fixed Asset	70,186.62	14,350.04
Total Fixed Assets	70,186.62	14,350.04
TOTAL ASSETS	204,625.29	212,357.75
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	2,388.86	1,936.84
2101 · Payroll Liabilities - State	337.00	347.00
2102 · Payroll Liabilities - SUI	45.70	42.18
2110 · Payroll Liabilities- City	19.50	19.50
Total Other Current Liabilities	2,791.06	2,345.52
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Total Liabilities	2,791.06	2,345.52

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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	-25,083.48	-18,997.51
Total Equity	201,834.23	210,012.23
TOTAL LIABILITIES & EQUITY	204,625.29	212,357.75

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	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	-6,239.38	-100.0%
1001 · 1st Bank Money Market Operating	38.10	0.1%
1002 · 1st Bank Money Market - Junior	50.75	0.1%
1005 · 1st Bank Money Market - Capital	-70,954.53	-70.6%
1010 · 1st Bank Checking-New	13,536.02	100.0%
Total Checking/Savings	-63,569.04	-32.1%
Total Current Assets	-63,569.04	-32.1%
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	0.00	0.0%
1415 · Accumulated Depr-Office Equip	-589.97	-14.3%
1420 · Race Kit	1,755.00	5.8%
1425 · Accumulated Depr- Race Kit	-2,050.16	-8.1%
1430 · Website Rebuild	16,783.40	28.8%
1435 · Accumulated Depr- Website	44,118.74	76.8%
1440 · Timing System	0.00	0.0%
1445 · Accumulated Dep - Timing System	-4,180.43	-6.5%
Total 1400 · Fixed Asset	55,836.58	389.1%
Total Fixed Assets	55,836.58	389.1%
TOTAL ASSETS	-7,732.46	-3.6%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	452.02	23.3%
2101 · Payroll Liabilities - State	-10.00	-2.9%
2102 · Payroll Liabilities - SUI	3.52	8.4%
2110 · Payroll Liabilities- City	0.00	0.0%
Total Other Current Liabilities	445.54	19.0%
Total Current Liabilities	445.54	19.0%
Total Liabilities	445.54	19.0%

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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	-6,085.97	-32.0%
Total Equity	-8,178.00	-3.9%
TOTAL LIABILITIES & EQUITY	-7,732.46	-3.6%