

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

09/07/16

Accrual Basis

	Aug 31, 16	Aug 31, 15	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · 1st Bank Checking	0.00	26,466.66	-26,466.66
1001 · 1st Bank Money Market Operating	40,493.96	40,457.70	36.26
1002 · 1st Bank Money Market - Junior	50,841.81	50,791.27	50.54
1005 · 1st Bank Money Market - Capital	21,726.02	100,564.06	-78,838.04
1010 · 1st Bank Checking-New	19,819.60	0.00	19,819.60
Total Checking/Savings	132,881.39	218,279.69	-85,398.30
Other Current Assets			
1300 · Undeposited Funds	451.00	0.00	451.00
Total Other Current Assets	451.00	0.00	451.00
Total Current Assets	133,332.39	218,279.69	-84,947.30
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-4,782.52	-4,124.60	-657.92
1420 · Race Kit	31,817.21	30,062.21	1,755.00
1425 · Accumulated Depr- Race Kit	-27,947.07	-25,901.17	-2,045.90
1430 · Website Rebuild	84,307.30	58,337.66	25,969.64
1435 · Accumulated Depr- Website	-17,624.68	-57,426.33	39,801.65
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-69,894.64	-68,314.40	-1,580.24
Total 1400 · Fixed Asset	73,242.27	10,000.04	63,242.23
Total Fixed Assets	73,242.27	10,000.04	63,242.23
TOTAL ASSETS	206,574.66	228,279.73	-21,705.07
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,388.86	1,853.88	534.98
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	8.74	8.74	0.00
2110 · Payroll Liabilities- City	19.50	19.50	0.00
Total Other Current Liabilities	2,754.10	2,219.12	534.98
Total Current Liabilities	2,754.10	2,219.12	534.98
Total Liabilities	2,754.10	2,219.12	534.98
Equity			
3100 · Restricted Funds			
3101 · Capital Replacement Fund	85,000.00	100,000.00	-15,000.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
Total 3100 · Restricted Funds	135,000.00	150,000.00	-15,000.00
3200 · Operating Reserve Funds	91,917.71	79,009.74	12,907.97
Net Income	-23,097.15	-2,949.13	-20,148.02
Total Equity	203,820.56	226,060.61	-22,240.05
TOTAL LIABILITIES & EQUITY	206,574.66	228,279.73	-21,705.07

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

09/07/16

Accrual Basis

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Bank Checking	-100.0%
1001 · 1st Bank Money Market Operating	0.1%
1002 · 1st Bank Money Market - Junior	0.1%
1005 · 1st Bank Money Market - Capital	-78.4%
1010 · 1st Bank Checking-New	100.0%
Total Checking/Savings	-39.1%
Other Current Assets	
1300 · Undeposited Funds	100.0%
Total Other Current Assets	100.0%
Total Current Assets	-38.9%
Fixed Assets	
1400 · Fixed Asset	
1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	-16.0%
1420 · Race Kit	5.8%
1425 · Accumulated Depr- Race Kit	-7.9%
1430 · Website Rebuild	44.5%
1435 · Accumulated Depr- Website	69.3%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-2.3%
Total 1400 · Fixed Asset	632.4%
Total Fixed Assets	632.4%
TOTAL ASSETS	-9.5%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liability - Federal	28.9%
2101 · Payroll Liabilities - State	0.0%
2102 · Payroll Liabilities - SUI	0.0%
2110 · Payroll Liabilities- City	0.0%
Total Other Current Liabilities	24.1%
Total Current Liabilities	24.1%
Total Liabilities	24.1%
Equity	
3100 · Restricted Funds	
3101 · Capital Replacement Fund	-15.0%
3102 · Junior Development Fund	0.0%
Total 3100 · Restricted Funds	-10.0%
3200 · Operating Reserve Funds	16.3%
Net Income	-683.2%
Total Equity	-9.8%
TOTAL LIABILITIES & EQUITY	-9.5%