

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of August 10, 2016

08/10/16

Accrual Basis

	Aug 10, 16	Aug 10, 15	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · 1st Bank Checking	-280.00	33,902.55	-34,182.55
1001 · 1st Bank Money Market Operating	40,492.13	40,454.95	37.18
1002 · 1st Bank Money Market - Junior	50,838.13	50,787.82	50.31
1005 · 1st Bank Money Market - Capital	21,725.04	100,555.52	-78,830.48
1010 · 1st Bank Checking-New	33,404.59	0.00	33,404.59
Total Checking/Savings	146,179.89	225,700.84	-79,520.95
Total Current Assets	146,179.89	225,700.84	-79,520.95
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-4,759.87	-4,124.60	-635.27
1420 · Race Kit	31,817.21	30,062.21	1,755.00
1425 · Accumulated Depr- Race Kit	-27,768.49	-25,721.17	-2,047.32
1430 · Website Rebuild	82,982.30	58,337.66	24,644.64
1435 · Accumulated Depr- Website	-16,185.65	-57,426.33	41,240.68
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-69,491.37	-67,044.40	-2,446.97
Total 1400 · Fixed Asset	73,960.80	11,450.04	62,510.76
Total Fixed Assets	73,960.80	11,450.04	62,510.76
TOTAL ASSETS	220,140.69	237,150.88	-17,010.19
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,388.90	1,853.88	535.02
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	6.90	6.90	0.00
2110 · Payroll Liabilities- City	9.75	9.75	0.00
Total Other Current Liabilities	2,742.55	2,207.53	535.02
Total Current Liabilities	2,742.55	2,207.53	535.02
Total Liabilities	2,742.55	2,207.53	535.02
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	-9,519.57	5,933.61	-15,453.18
Total Equity	217,398.14	234,943.35	-17,545.21
TOTAL LIABILITIES & EQUITY	220,140.69	237,150.88	-17,010.19

Bicycle Racing Association of Colorado
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As of August 10, 2016

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Bank Checking	-100.8%
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	-35.2%
Total Current Assets	-35.2%
Fixed Assets	
1400 · Fixed Asset	
1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	-15.4%
1420 · Race Kit	5.8%
1425 · Accumulated Depr- Race Kit	-8.0%
1430 · Website Rebuild	42.2%
1435 · Accumulated Depr- Website	71.8%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-3.7%
Total 1400 · Fixed Asset	545.9%
Total Fixed Assets	545.9%
TOTAL ASSETS	-7.2%
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	24.2%
Total Current Liabilities	24.2%
Total Liabilities	24.2%
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	-260.4%
Total Equity	-7.5%
TOTAL LIABILITIES & EQUITY	-7.2%