

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

	Dec 31, 16	Dec 31, 15
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	0.00	15,604.11
1001 · 1st Bank Money Market Operating	40,500.67	40,470.52
1002 · 1st Bank Money Market - Junior	50,855.29	50,807.36
1005 · 1st Bank Money Market - Capital	14,200.62	72,826.11
1010 · 1st Bank Checking-New	12,532.47	5,268.00
Total Checking/Savings	118,089.05	184,976.10
Accounts Receivable		
1200 · Accounts Receivable	0.00	9,550.25
Total Accounts Receivable	0.00	9,550.25
Other Current Assets		
1300 · Undeposited Funds	385.00	0.00
1312 · Prepaid Expenses	0.00	1,371.17
Total Other Current Assets	385.00	1,371.17
Total Current Assets	118,474.05	195,897.52
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	5,174.74	5,174.74
1415 · Accumulated Depr-Office Equip	-4,873.12	-4,601.32
1420 · Race Kit	31,985.96	31,817.21
1425 · Accumulated Depr- Race Kit	-28,661.39	-26,518.43
1430 · Website Rebuild	93,824.80	31,862.66
1435 · Accumulated Depr- Website	-23,380.80	-6,112.44
1440 · Timing System	72,191.93	72,191.93
1445 · Accumulated Dep - Timing System	-71,507.72	-66,668.48
Total 1400 · Fixed Asset	74,754.40	37,145.87
Total Fixed Assets	74,754.40	37,145.87
TOTAL ASSETS	193,228.45	233,043.39
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	2,388.88	1,853.86
2101 · Payroll Liabilities - State	337.00	337.00
2102 · Payroll Liabilities - SUI	10.57	10.57
2110 · Payroll Liabilities- City	25.29	29.25

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2510 · Deferred Revenues	1,690.00	3,895.00
Total Other Current Liabilities	4,451.74	6,125.68
Total Current Liabilities	4,451.74	6,125.68
Total Liabilities	4,451.74	6,125.68
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	85,000.00	85,000.00
3102 · Junior Development Fund	50,000.00	50,000.00
Total 3100 · Restricted Funds	135,000.00	135,000.00
3200 · Operating Reserve Funds	91,917.71	94,009.74
Net Income	-38,141.00	-2,092.03
Total Equity	188,776.71	226,917.71
TOTAL LIABILITIES & EQUITY	193,228.45	233,043.39

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	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	-15,604.11	-100.0%
1001 · 1st Bank Money Market Operating	30.15	0.1%
1002 · 1st Bank Money Market - Junior	47.93	0.1%
1005 · 1st Bank Money Market - Capital	-58,625.49	-80.5%
1010 · 1st Bank Checking-New	7,264.47	137.9%
Total Checking/Savings	-66,887.05	-36.2%
Accounts Receivable		
1200 · Accounts Receivable	-9,550.25	-100.0%
Total Accounts Receivable	-9,550.25	-100.0%
Other Current Assets		
1300 · Undeposited Funds	385.00	100.0%
1312 · Prepaid Expenses	-1,371.17	-100.0%
Total Other Current Assets	-986.17	-71.9%
Total Current Assets	-77,423.47	-39.5%
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	0.00	0.0%
1415 · Accumulated Depr-Office Equip	-271.80	-5.9%
1420 · Race Kit	168.75	0.5%
1425 · Accumulated Depr- Race Kit	-2,142.96	-8.1%
1430 · Website Rebuild	61,962.14	194.5%
1435 · Accumulated Depr- Website	-17,268.36	-282.5%
1440 · Timing System	0.00	0.0%
1445 · Accumulated Dep - Timing System	-4,839.24	-7.3%
Total 1400 · Fixed Asset	37,608.53	101.3%
Total Fixed Assets	37,608.53	101.3%
TOTAL ASSETS	-39,814.94	-17.1%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	535.02	28.9%
2101 · Payroll Liabilities - State	0.00	0.0%
2102 · Payroll Liabilities - SUI	0.00	0.0%
2110 · Payroll Liabilities- City	-3.96	-13.5%

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2510 · Deferred Revenues	-2,205.00	-56.6%
Total Other Current Liabilities	-1,673.94	-27.3%
Total Current Liabilities	-1,673.94	-27.3%
Total Liabilities	-1,673.94	-27.3%
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	0.00	0.0%
3102 · Junior Development Fund	0.00	0.0%
Total 3100 · Restricted Funds	0.00	0.0%
3200 · Operating Reserve Funds	-2,092.03	-2.2%
Net Income	-36,048.97	-1,723.2%
Total Equity	-38,141.00	-16.8%
TOTAL LIABILITIES & EQUITY	-39,814.94	-17.1%