

6:15 PM  
07/05/17  
Accrual Basis

Bicycle Racing Association of Colorado  
Balance Sheet Prev Year Comparison  
As of June 30, 2017

	Jun 30, 17	Jun 30, 16	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1001 · 1st Bank Money Market Operating	30,509.88	40,490.12	-9,980.24
1002 · 1st Bank Money Market - Junior	50,875.59	50,834.90	40.69
1005 · 1st Bank Money Market - Capital	45.54	36,562.63	-36,517.09
1010 · 1st Bank Checking-New	21,691.85	15,373.81	6,318.04
<b>Total Checking/Savings</b>	103,122.86	143,261.46	-40,138.60
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	-25.00	0.00	-25.00
<b>Total Accounts Receivable</b>	-25.00	0.00	-25.00
<b>Total Current Assets</b>	103,097.86	143,261.46	-40,163.60
<b>Fixed Assets</b>			
<b>1400 · Fixed Asset</b>			
1410 · Office Equipment	5,424.72	5,174.74	249.98
1415 · Accumulated Depr-Office Equip	-5,458.81	-4,737.22	-721.59
1420 · Race Kit	34,828.33	31,817.21	3,011.12
1425 · Accumulated Depr- Race Kit	-28,567.71	-27,589.91	-977.80
1430 · Website Rebuild	93,824.80	79,946.30	13,878.50
1435 · Accumulated Depr- Website	-38,538.55	-14,746.62	-23,791.93
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-71,427.43	-69,088.10	-2,339.33
<b>Total 1400 · Fixed Asset</b>	62,277.28	72,968.33	-10,691.05
<b>Total Fixed Assets</b>	62,277.28	72,968.33	-10,691.05
<b>TOTAL ASSETS</b>	<b>165,375.14</b>	<b>216,229.79</b>	<b>-50,854.65</b>

6:15 PM  
07/05/17  
Accrual Basis

Bicycle Racing Association of Colorado  
Balance Sheet Prev Year Comparison  
As of June 30, 2017

---

	Jun 30, 17	Jun 30, 16	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
2100 · Payroll Liability - Federal	2,390.24	2,388.88	1.36
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	45.49	46.56	-1.07
2110 · Payroll Liabilities- City	29.25	29.25	0.00
<b>Total Other Current Liabilities</b>	2,801.98	2,801.69	0.29
<b>Total Current Liabilities</b>	2,801.98	2,801.69	0.29
<b>Total Liabilities</b>	2,801.98	2,801.69	0.29
<b>Equity</b>			
<b>3100 · Restricted Funds</b>			
3101 · Capital Replacement Fund	85,000.00	85,000.00	0.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
<b>Total 3100 · Restricted Funds</b>	135,000.00	135,000.00	0.00
<b>3200 · Operating Reserve Funds</b>	58,515.11	91,917.71	-33,402.60
<b>Net Income</b>	-30,941.95	-13,489.61	-17,452.34
<b>Total Equity</b>	162,573.16	213,428.10	-50,854.94
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>165,375.14</b>	<b>216,229.79</b>	<b>-50,854.65</b>

---

6:15 PM  
07/05/17  
Accrual Basis

Bicycle Racing Association of Colorado  
Balance Sheet Prev Year Comparison  
As of June 30, 2017

---

% Change

**ASSETS**

**Current Assets**

**Checking/Savings**

1001 · 1st Bank Money Market Operating	-24.7%
1002 · 1st Bank Money Market - Junior	0.1%
1005 · 1st Bank Money Market - Capital	-99.9%
1010 · 1st Bank Checking-New	41.1%

**Total Checking/Savings** -28.0%

**Accounts Receivable**

1200 · Accounts Receivable	-100.0%
----------------------------	---------

**Total Accounts Receivable** -100.0%

**Total Current Assets** -28.0%

**Fixed Assets**

**1400 · Fixed Asset**

1410 · Office Equipment	4.8%
1415 · Accumulated Depr-Office Equip	-15.2%
1420 · Race Kit	9.5%
1425 · Accumulated Depr- Race Kit	-3.5%
1430 · Website Rebuild	17.4%
1435 · Accumulated Depr- Website	-161.3%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-3.4%

**Total 1400 · Fixed Asset** -14.7%

**Total Fixed Assets** -14.7%

**TOTAL ASSETS** -23.5%

6:15 PM  
07/05/17  
Accrual Basis

Bicycle Racing Association of Colorado  
Balance Sheet Prev Year Comparison  
As of June 30, 2017

---

% Change

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 · Payroll Liability - Federal	0.1%
2101 · Payroll Liabilities - State	0.0%
2102 · Payroll Liabilities - SUI	-2.3%
2110 · Payroll Liabilities- City	0.0%

Total Other Current Liabilities 0.0%

Total Current Liabilities 0.0%

Total Liabilities 0.0%

Equity

3100 · Restricted Funds

3101 · Capital Replacement Fund	0.0%
3102 · Junior Development Fund	0.0%

Total 3100 · Restricted Funds 0.0%

3200 · Operating Reserve Funds -36.3%

Net Income -129.4%

Total Equity -23.8%

**TOTAL LIABILITIES & EQUITY -23.5%**