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Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of November 30, 2016

| | Nov 30, 16 | Nov 30, 15 |
|--|-------------------|-------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 1000 · 1st Bank Checking | 0.00 | 25,323.57 |
| 1001 · 1st Bank Money Market Operating | 40,497.34 | 40,465.77 |
| 1002 · 1st Bank Money Market - Junior | 50,848.61 | 50,801.40 |
| 1005 · 1st Bank Money Market - Capital | 14,199.89 | 83,800.50 |
| 1010 · 1st Bank Checking-New | 23,431.32 | 0.00 |
| Total Checking/Savings | 128,977.16 | 200,391.24 |
| Other Current Assets | | |
| 1300 · Undeposited Funds | 95.00 | 0.00 |
| Total Other Current Assets | 95.00 | 0.00 |
| Total Current Assets | 129,072.16 | 200,391.24 |
| Fixed Assets | | |
| 1400 · Fixed Asset | | |
| 1410 · Office Equipment | 5,174.74 | 5,174.74 |
| 1415 · Accumulated Depr-Office Equip | -4,850.47 | -4,124.60 |
| 1420 · Race Kit | 31,817.21 | 31,817.21 |
| 1425 · Accumulated Depr- Race Kit | -28,482.81 | -26,441.17 |
| 1430 · Website Rebuild | 92,794.80 | 75,116.66 |
| 1435 · Accumulated Depr- Website | -21,941.77 | -57,426.33 |
| 1440 · Timing System | 72,191.93 | 72,191.93 |
| 1445 · Accumulated Dep - Timing System | -71,104.45 | -72,124.40 |
| Total 1400 · Fixed Asset | 75,599.18 | 24,184.04 |
| Total Fixed Assets | 75,599.18 | 24,184.04 |
| TOTAL ASSETS | 204,671.34 | 224,575.28 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| 2100 · Payroll Liability - Federal | 2,388.86 | 1,853.86 |
| 2101 · Payroll Liabilities - State | 337.00 | 337.00 |
| 2102 · Payroll Liabilities - SUI | 8.74 | 8.74 |
| 2110 · Payroll Liabilities- City | 15.54 | 19.50 |

Bicycle Racing Association of Colorado
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As of November 30, 2016

| | Nov 30, 16 | Nov 30, 15 |
|---------------------------------------|-------------------|-------------------|
| 2510 · Deferred Revenues | 265.00 | 0.00 |
| Total Other Current Liabilities | 3,015.14 | 2,219.10 |
| Total Current Liabilities | 3,015.14 | 2,219.10 |
| Total Liabilities | 3,015.14 | 2,219.10 |
| 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 | -25,261.51 | -6,653.56 |
| Total Equity | 201,656.20 | 222,356.18 |
| TOTAL LIABILITIES & EQUITY | 204,671.34 | 224,575.28 |

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
 As of November 30, 2016

| | \$ Change | % Change |
|--|-------------------|---------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 1000 · 1st Bank Checking | -25,323.57 | -100.0% |
| 1001 · 1st Bank Money Market Operating | 31.57 | 0.1% |
| 1002 · 1st Bank Money Market - Junior | 47.21 | 0.1% |
| 1005 · 1st Bank Money Market - Capital | -69,600.61 | -83.1% |
| 1010 · 1st Bank Checking-New | 23,431.32 | 100.0% |
| Total Checking/Savings | -71,414.08 | -35.6% |
| Other Current Assets | | |
| 1300 · Undeposited Funds | 95.00 | 100.0% |
| Total Other Current Assets | 95.00 | 100.0% |
| Total Current Assets | -71,319.08 | -35.6% |
| Fixed Assets | | |
| 1400 · Fixed Asset | | |
| 1410 · Office Equipment | 0.00 | 0.0% |
| 1415 · Accumulated Depr-Office Equip | -725.87 | -17.6% |
| 1420 · Race Kit | 0.00 | 0.0% |
| 1425 · Accumulated Depr- Race Kit | -2,041.64 | -7.7% |
| 1430 · Website Rebuild | 17,678.14 | 23.5% |
| 1435 · Accumulated Depr- Website | 35,484.56 | 61.8% |
| 1440 · Timing System | 0.00 | 0.0% |
| 1445 · Accumulated Dep - Timing System | 1,019.95 | 1.4% |
| Total 1400 · Fixed Asset | 51,415.14 | 212.6% |
| Total Fixed Assets | 51,415.14 | 212.6% |
| TOTAL ASSETS | -19,903.94 | -8.9% |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| 2100 · Payroll Liability - Federal | 535.00 | 28.9% |
| 2101 · Payroll Liabilities - State | 0.00 | 0.0% |
| 2102 · Payroll Liabilities - SUI | 0.00 | 0.0% |
| 2110 · Payroll Liabilities- City | -3.96 | -20.3% |

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As of November 30, 2016

| | \$ Change | % Change |
|---------------------------------------|-------------------|--------------|
| 2510 · Deferred Revenues | 265.00 | 100.0% |
| Total Other Current Liabilities | 796.04 | 35.9% |
| Total Current Liabilities | 796.04 | 35.9% |
| Total Liabilities | 796.04 | 35.9% |
| 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 | -18,607.95 | -279.7% |
| Total Equity | -20,699.98 | -9.3% |
| TOTAL LIABILITIES & EQUITY | -19,903.94 | -8.9% |