

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2015

	Apr 30, 15	Apr 30, 14	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · 1st Bank Checking	27,114.02	11,694.12	15,419.90
1001 · 1st Bank Money Market Operating	40,446.79	51,171.48	-10,724.69
1002 · 1st Bank Money Market - Junior	50,777.58	50,727.85	49.73
1005 · 1st Bank Money Market - Capital	100,530.17	120,427.94	-19,897.77
Total Checking/Savings	218,868.56	234,021.39	-15,152.83
Other Current Assets			
1300 · Undeposited Funds	0.00	-75.00	75.00
Total Other Current Assets	0.00	-75.00	75.00
Total Current Assets	218,868.56	233,946.39	-15,077.83
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	6,234.74	6,234.74	0.00
1415 · Accumulated Depr-Office Equip	-4,157.00	-4,157.00	0.00
1420 · Race Kit	30,939.21	29,889.40	1,049.81
1425 · Accumulated Depr- Race Kit	-24,636.00	-22,476.00	-2,160.00
1430 · Website Rebuild	58,337.66	58,337.66	0.00
1435 · Accumulated Depr- Website	-54,456.00	-54,456.00	0.00
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-69,116.00	-53,876.00	-15,240.00
Total 1400 · Fixed Asset	15,338.54	31,688.73	-16,350.19
Total Fixed Assets	15,338.54	31,688.73	-16,350.19
Other Assets			
Security Deposit	0.00	300.00	-300.00
Total Other Assets	0.00	300.00	-300.00
TOTAL ASSETS	<u>234,207.10</u>	<u>265,935.12</u>	<u>-31,728.02</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
1124 · Capital One Card 9569	0.00	59.90	-59.90
Total Credit Cards	0.00	59.90	-59.90
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,378.64	0.00	2,378.64
2101 · Payroll Liabilities - State	417.00	0.00	417.00
2102 · Payroll Liabilities - SUI	36.77	293.51	-256.74
2110 · Payroll Liabilities- City	0.04	5.79	-5.75
2300 · Radio Rentals	0.00	125.50	-125.50
Total Other Current Liabilities	2,832.45	424.80	2,407.65
Total Current Liabilities	2,832.45	484.70	2,347.75
Total Liabilities	2,832.45	484.70	2,347.75
Equity			
3100 · Restricted Funds			
3101 · Capital Replacement Fund	100,000.00	100,000.00	0.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
Total 3100 · Restricted Funds	150,000.00	150,000.00	0.00

9:54 AM

05/09/15

Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2015

	Apr 30, 15	Apr 30, 14	\$ Change
3200 - Operating Reserve Funds	78,548.24	131,076.64	-52,528.40
Net Income	2,826.41	-15,626.22	18,452.63
Total Equity	231,374.65	265,450.42	-34,075.77
TOTAL LIABILITIES & EQUITY	<u>234,207.10</u>	<u>265,935.12</u>	<u>-31,728.02</u>

Bicycle Racing Association of Colorado Balance Sheet Prev Year Comparison

As of April 30, 2015

Accrual Basis

	% Change
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Bank Checking	131.9%
1001 · 1st Bank Money Market Operating	-21.0%
1002 · 1st Bank Money Market - Junior	0.1%
1005 · 1st Bank Money Market - Capital	-16.5%
Total Checking/Savings	-6.5%
Other Current Assets	
1300 · Undeposited Funds	100.0%
Total Other Current Assets	100.0%
Total Current Assets	-6.4%
Fixed Assets	
1400 · Fixed Asset	
1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	0.0%
1420 · Race Kit	3.5%
1425 · Accumulated Depr- Race Kit	-9.6%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	0.0%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-28.3%
Total 1400 · Fixed Asset	-51.6%
Total Fixed Assets	-51.6%
Other Assets	
Security Deposit	-100.0%
Total Other Assets	-100.0%
TOTAL ASSETS	-11.9%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
1124 · Capital One Card 9569	-100.0%
Total Credit Cards	-100.0%
Other Current Liabilities	
2100 · Payroll Liability - Federal	100.0%
2101 · Payroll Liabilities - State	100.0%
2102 · Payroll Liabilities - SUI	-87.5%
2110 · Payroll Liabilities- City	-99.3%
2300 · Radio Rentals	-100.0%
Total Other Current Liabilities	566.8%
Total Current Liabilities	484.4%
Total Liabilities	484.4%
Equity	
3100 · Restricted Funds	
3101 · Capital Replacement Fund	0.0%
3102 · Junior Development Fund	0.0%
Total 3100 · Restricted Funds	0.0%

9:54 AM

05/09/15

Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of April 30, 2015

	% Change
3200 - Operating Reserve Funds	-40.1%
Net Income	118.1%
Total Equity	-12.8%
TOTAL LIABILITIES & EQUITY	-11.9%