Bicycle Racing Association of Colorado Balance Sheet Prev Year Comparison

ASSETS		Nov 30, 16	Nov 30, 15
Checking/Savings 1000	ASSETS		
1000 · 1st Bank Checking			
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 1010 · 1st Bank Checking-New 23,431.32 0.00 128,977.16 200,391.24 128,977.16 200,391.24 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 120,000 128,977.16 128,977.		0.00	25 222 57
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 129,072.16 200,391.24 Fixed Assets 1400 · Fixed Asset 129,072.16 200,391.24 Fixed Assets 1400 · Fixed Asset 5,174.74 5,174.74 1410 · Office Equipment 5,174.74 5,174.74 1410 · Office Equipment 5,174.74 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-			
1005 · 1st Bank Money Market - Capital 1010 · 1st Bank Checking-New 14,199.89 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 1415 · Accumulated Depr-Office Equip 1420 · Race Kit 1420 · Race Kit 1420 · Race Kit 1430 · Website Rebuild 1420 · Race Kit 1430 · Website Rebuild 1430 · Website Rebuild 1430 · Website Rebuild 1440 · Timing System 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,191.93 72,194.40 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		•	
1010 · 1st Bank Checking-New 23,431.32 0.00 Total Checking/Savings 128,977.16 200,391.24 Other Current Assets 95.00 0.00 Total Other Current Assets 95.00 0.00 Total Current Assets 95.00 0.00 Total Current Assets 129,072.16 200,391.24 Fixed Assets 1400 · Fixed Asset 129,072.16 200,391.24 Fixed Assets 1400 · Fixed Asset 129,072.16 200,391.24 Fixed Assets 5,174.74 5,174.74 4,124.60 1410 · Fixed Asset 2,184.04 72,142.60 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21 31,817.21			•
Other Current Assets 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 5,174.74 5,174.74 1410 · Office Equipment 5,174.74 5,174.74 4,124.60 1420 · Race Kit 31,817.21 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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	•	23,431.32	0.00
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 200,391.24 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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	Total Checking/Savings	128,977.16	200,391.24
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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	Other Current Assets		
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 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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	1300 · Undeposited Funds	95.00	0.00
Fixed Assets 1400 · Fixed Asset 5,174.74 5,174.74 1410 · Office Equipment 5,174.74 -4,124.60 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	Total Other Current Assets	95.00	0.00
1400 · Fixed Asset 5,174.74 5,174.74 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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	Total Current Assets	129,072.16	200,391.24
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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities			
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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities		E 171 71	E 474 74
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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities			
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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities			
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 ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities			
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 Current Liabilities	<u> </u>		
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	1435 · Accumulated Depr- Website	-21,941.77	-57,426.33
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			
Total Fixed Assets 75,599.18 24,184.04 TOTAL ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	1445 · Accumulated Dep - Timing System	-71,104.45	-72,124.40
TOTAL ASSETS 204,671.34 224,575.28 LIABILITIES & EQUITY Liabilities Current Liabilities	Total 1400 · Fixed Asset	75,599.18	24,184.04
LIABILITIES & EQUITY Liabilities Current Liabilities	Total Fixed Assets	75,599.18	24,184.04
Liabilities Current Liabilities	TOTAL ASSETS	204,671.34	224,575.28
Current Liabilities			
LITHOR CHIPPONT LIANIITIAS	Other Current Liabilities		
2100 · Payroll Liability - Federal 2,388.86 1,853.86		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		15.54	19.50

Bicycle Racing Association of Colorado Balance Sheet Prev Year Comparison

	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 3102 · Junior Development Fund	85,000.00 50,000.00	85,000.00 50,000.00
Total 3100 · Restricted Funds	135,000.00	135,000.00
3200 · Operating Reserve Funds Net Income	91,917.71 -25,261.51	94,009.74 -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

	\$ 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 35,484.56	23.5% 61.8%	
1435 · Accumulated Depr- Website 1440 · Timing System	0.00	0.0%	
1445 · Accumulated Dep - Timing System	1,019.95	1.4%	
1440 Accumulated Dep - Tilling Cystem	1,010.00	1.470	
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	E2E 00	29 00/	
2100 · Payroll Liability - Federal 2101 · Payroll Liabilities - State	535.00 0.00	28.9% 0.0%	
2101 · Payroll Liabilities - State 2102 · Payroll Liabilities - SUI	0.00	0.0%	
2102 · Payroll Liabilities - Sol 2110 · Payroll Liabilities- City	-3.96	-20.3%	
2110 Fayron Liabilities- Oity	-0.90	-20.570	

Bicycle Racing Association of Colorado Balance Sheet Prev Year Comparison

	\$ 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 3102 · Junior Development Fund	0.00 0.00	0.0% 0.0%
Total 3100 · Restricted Funds	0.00	0.0%
3200 · Operating Reserve Funds Net Income	-2,092.03 -18,607.95	-2.2% -279.7%
Total Equity	-20,699.98	-9.3%
TOTAL LIABILITIES & EQUITY	-19,903.94	-8.9%