

11:48 AM
12/10/18
Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of November 30, 2018

	Nov 30, 18	Nov 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1001 · 1st Bank Money Market Operating	30,653.39	29,519.56	1,133.83
1002 · 1st Bank Money Market - Junior	51,060.27	50,896.05	164.22
1005 · 1st Bank Money Market - Capital	0.07	1,035.67	-1,035.60
1010 · 1st Bank Checking-New	24,579.28	20,783.54	3,795.74
Total Checking/Savings	106,293.01	102,234.82	4,058.19
Other Current Assets			
1300 · Undeposited Funds	0.00	1,213.75	-1,213.75
1312 · Prepaid Expenses	2,651.04	0.00	2,651.04
Total Other Current Assets	2,651.04	1,213.75	1,437.29
Total Current Assets	108,944.05	103,448.57	5,495.48
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-5,141.92	-5,028.77	-113.15
1420 · Race Kit	41,552.50	34,082.62	7,469.88
1425 · Accumulated Depr- Race Kit	-31,774.44	-29,190.10	-2,584.34
1430 · Website Rebuild	93,824.80	93,824.80	0.00
1435 · Accumulated Depr- Website	-88,234.77	-74,462.26	-13,772.51
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-72,188.74	-72,099.82	-88.92
Total 1400 · Fixed Asset	15,404.10	24,493.14	-9,089.04
Total Fixed Assets	15,404.10	24,493.14	-9,089.04
TOTAL ASSETS	124,348.15	127,941.71	-3,593.56

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,133.98	2,390.24	-256.26
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	5.07	8.92	-3.85
2110 · Payroll Liabilities- City	19.50	19.50	0.00
2510 · Deferred Revenues	3,120.00	0.00	3,120.00
Total Other Current Liabilities	5,615.55	2,755.66	2,859.89
Total Current Liabilities	5,615.55	2,755.66	2,859.89
Total Liabilities	5,615.55	2,755.66	2,859.89
Equity			
3100 · Restricted Funds			
3101 · Capital Replacement Fund	0.00	85,000.00	-85,000.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
Total 3100 · Restricted Funds	50,000.00	135,000.00	-85,000.00
3200 · Operating Reserve Funds	70,669.14	35,690.90	34,978.24
Net Income	-1,936.54	-45,504.85	43,568.31
Total Equity	118,732.60	125,186.05	-6,453.45
TOTAL LIABILITIES & EQUITY	124,348.15	127,941.71	-3,593.56

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ASSETS

Current Assets

Checking/Savings

1001 · 1st Bank Money Market Operating	3.8%
1002 · 1st Bank Money Market - Junior	0.3%
1005 · 1st Bank Money Market - Capital	-100.0%
1010 · 1st Bank Checking-New	18.3%

Total Checking/Savings 4.0%

Other Current Assets

1300 · Undeposited Funds	-100.0%
1312 · Prepaid Expenses	100.0%

Total Other Current Assets 118.4%

Total Current Assets 5.3%

Fixed Assets

1400 · Fixed Asset

1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	-2.3%
1420 · Race Kit	21.9%
1425 · Accumulated Depr- Race Kit	-8.9%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	-18.5%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-0.1%

Total 1400 · Fixed Asset -37.1%

Total Fixed Assets -37.1%

TOTAL ASSETS -2.8%

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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 · Payroll Liability - Federal	-10.7%
2101 · Payroll Liabilities - State	0.0%
2102 · Payroll Liabilities - SUI	-43.2%
2110 · Payroll Liabilities- City	0.0%

2510 · Deferred Revenues 100.0%

Total Other Current Liabilities 103.8%

Total Current Liabilities 103.8%

Total Liabilities 103.8%

Equity

3100 · Restricted Funds

3101 · Capital Replacement Fund	-100.0%
3102 · Junior Development Fund	0.0%

Total 3100 · Restricted Funds -63.0%

3200 · Operating Reserve Funds 98.0%

Net Income 95.7%

Total Equity -5.2%

TOTAL LIABILITIES & EQUITY -2.8%