

5:21 PM
10/18/18
Accrual Basis

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

	Sep 30, 18	Sep 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1001 · 1st Bank Money Market Operating	30,626.91	29,515.06	1,111.85
1002 · 1st Bank Money Market - Junior	51,016.16	50,887.41	128.75
1005 · 1st Bank Money Market - Capital	0.07	1,035.61	-1,035.54
1010 · 1st Bank Checking-New	27,242.52	16,085.32	11,157.20
Total Checking/Savings	108,885.66	97,523.40	11,362.26
Other Current Assets			
1300 · Undeposited Funds	0.00	713.75	-713.75
Total Other Current Assets	0.00	713.75	-713.75
Total Current Assets	108,885.66	98,237.15	10,648.51
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-5,123.92	-5,000.47	-123.45
1420 · Race Kit	41,552.50	34,082.62	7,469.88
1425 · Accumulated Depr- Race Kit	-31,431.14	-28,987.32	-2,443.82
1430 · Website Rebuild	93,824.80	93,824.80	0.00
1435 · Accumulated Depr- Website	-86,233.61	-68,930.00	-17,303.61
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-72,182.36	-71,992.16	-190.20
Total 1400 · Fixed Asset	17,772.94	30,364.14	-12,591.20
Total Fixed Assets	17,772.94	30,364.14	-12,591.20
TOTAL ASSETS	126,658.60	128,601.29	-1,942.69

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,134.00	2,390.26	-256.26
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	5.07	10.85	-5.78
2110 · Payroll Liabilities- City	29.25	29.25	0.00
2510 · Deferred Revenues	1,950.00	0.00	1,950.00
Total Other Current Liabilities	4,455.32	2,767.36	1,687.96
Total Current Liabilities	4,455.32	2,767.36	1,687.96
Total Liabilities	4,455.32	2,767.36	1,687.96
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	1,534.14	-44,856.97	46,391.11
Total Equity	122,203.28	125,833.93	-3,630.65
TOTAL LIABILITIES & EQUITY	126,658.60	128,601.29	-1,942.69

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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	69.4%

Total Checking/Savings 11.7%

Other Current Assets

1300 · Undeposited Funds	-100.0%
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Total Other Current Assets -100.0%

Total Current Assets 10.8%

Fixed Assets

1400 · Fixed Asset

1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	-2.5%
1420 · Race Kit	21.9%
1425 · Accumulated Depr- Race Kit	-8.4%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	-25.1%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-0.3%

Total 1400 · Fixed Asset -41.5%

Total Fixed Assets -41.5%

TOTAL ASSETS -1.5%

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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	-53.3%
2110 · Payroll Liabilities- City	0.0%

2510 · Deferred Revenues 100.0%

Total Other Current Liabilities 61.0%

Total Current Liabilities 61.0%

Total Liabilities 61.0%

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 103.4%

Total Equity -2.9%

TOTAL LIABILITIES & EQUITY -1.5%