

11:43 AM
01/05/19
Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of December 31, 2018

	Dec 31, 18	Dec 31, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Cash Clearing	0.00	50.00	-50.00
1001 · 1st Bank Money Market Operating	30,670.31	29,521.91	1,148.40
1002 · 1st Bank Money Market - Junior	51,088.46	50,900.09	188.37
1005 · 1st Bank Money Market - Capital	0.07	1,035.70	-1,035.63
1010 · 1st Bank Checking-New	17,104.70	21,411.92	-4,307.22
Total Checking/Savings	98,863.54	102,919.62	-4,056.08
Other Current Assets			
1300 · Undeposited Funds	1,542.00	-50.00	1,592.00
1312 · Prepaid Expenses	2,651.04	0.00	2,651.04
Total Other Current Assets	4,193.04	-50.00	4,243.04
Total Current Assets	103,056.58	102,869.62	186.96
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-5,017.33	-5,042.92	25.59
1420 · Race Kit	41,552.50	34,082.62	7,469.88
1425 · Accumulated Depr- Race Kit	-30,912.47	-29,886.29	-1,026.18
1430 · Website Rebuild	93,824.80	93,824.80	0.00
1435 · Accumulated Depr- Website	-93,824.80	-77,228.39	-16,596.41
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-72,191.93	-72,153.65	-38.28
Total 1400 · Fixed Asset	10,797.44	20,962.84	-10,165.40
Total Fixed Assets	10,797.44	20,962.84	-10,165.40
TOTAL ASSETS	113,854.02	123,832.46	-9,978.44

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,134.00	2,352.00	-218.00
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	5.07	5.07	0.00
2110 · Payroll Liabilities- City	29.25	29.25	0.00
2510 · Deferred Revenues	6,247.00	440.00	5,807.00
Total Other Current Liabilities	8,752.32	3,163.32	5,589.00
Total Current Liabilities	8,752.32	3,163.32	5,589.00
Total Liabilities	8,752.32	3,163.32	5,589.00
Equity			
3100 · Restricted Funds			
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
Total 3100 · Restricted Funds	50,000.00	50,000.00	0.00
3200 · Operating Reserve Funds	70,669.14	120,690.90	-50,021.76
Net Income	-15,567.44	-50,021.76	34,454.32
Total Equity	105,101.70	120,669.14	-15,567.44
TOTAL LIABILITIES & EQUITY	113,854.02	123,832.46	-9,978.44

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ASSETS

Current Assets

Checking/Savings

Cash Clearing	-100.0%
1001 · 1st Bank Money Market Operating	3.9%
1002 · 1st Bank Money Market - Junior	0.4%
1005 · 1st Bank Money Market - Capital	-100.0%
1010 · 1st Bank Checking-New	-20.1%

Total Checking/Savings -3.9%

Other Current Assets

1300 · Undeposited Funds	3,184.0%
1312 · Prepaid Expenses	100.0%

Total Other Current Assets 8,486.1%

Total Current Assets 0.2%

Fixed Assets

1400 · Fixed Asset

1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	0.5%
1420 · Race Kit	21.9%
1425 · Accumulated Depr- Race Kit	-3.4%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	-21.5%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-0.1%

Total 1400 · Fixed Asset -48.5%

Total Fixed Assets -48.5%

TOTAL ASSETS -8.1%

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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 · Payroll Liability - Federal	-9.3%
2101 · Payroll Liabilities - State	0.0%
2102 · Payroll Liabilities - SUI	0.0%
2110 · Payroll Liabilities- City	0.0%

2510 · Deferred Revenues 1,319.8%

Total Other Current Liabilities 176.7%

Total Current Liabilities 176.7%

Total Liabilities 176.7%

Equity

3100 · Restricted Funds

3102 · Junior Development Fund 0.0%

Total 3100 · Restricted Funds 0.0%

3200 · Operating Reserve Funds -41.5%

Net Income 68.9%

Total Equity -12.9%

TOTAL LIABILITIES & EQUITY -8.1%