

9:47 AM  
 05/03/19  
 Accrual Basis

**Bicycle Racing Association of Colorado**  
**Balance Sheet Prev Year Comparison**  
 As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1001 · 1st Bank Money Market Operating	40,741.77	30,576.27	10,165.50	33.3%
1002 · 1st Bank Money Market - Junior	51,197.72	50,931.83	265.89	0.5%
1005 · 1st Bank Money Market - Capital	0.07	0.07	0.00	0.0%
1010 · 1st Bank Checking-New	34,550.53	34,551.17	-0.64	0.0%
<b>Total Checking/Savings</b>	<b>126,490.09</b>	<b>116,059.34</b>	<b>10,430.75</b>	<b>9.0%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	-30.00	0.00	-30.00	-100.0%
<b>Total Accounts Receivable</b>	<b>-30.00</b>	<b>0.00</b>	<b>-30.00</b>	<b>-100.0%</b>
<b>Other Current Assets</b>				
1312 · Prepaid Expenses	2,651.04	0.00	2,651.04	100.0%
<b>Total Other Current Assets</b>	<b>2,651.04</b>	<b>0.00</b>	<b>2,651.04</b>	<b>100.0%</b>
<b>Total Current Assets</b>	<b>129,111.13</b>	<b>116,059.34</b>	<b>13,051.79</b>	<b>11.3%</b>
<b>Fixed Assets</b>				
<b>1400 · Fixed Asset</b>				
1410 · Office Equipment	6,716.59	5,174.74	1,541.85	29.8%
1415 · Accumulated Depr-Office Equip	-5,017.33	-5,078.92	61.59	1.2%
1420 · Race Kit	43,114.50	41,552.50	1,562.00	3.8%
1425 · Accumulated Depr- Race Kit	-30,912.47	-30,572.89	-339.58	-1.1%
1430 · Website Rebuild	93,824.80	93,824.80	0.00	0.0%
1435 · Accumulated Depr- Website	-93,824.80	-81,230.71	-12,594.09	-15.5%

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1440 · Timing System	72,191.93	72,191.93	0.00	0.0%
1445 · Accumulated Dep - Timing Syst...	-72,191.93	-72,166.41	-25.52	0.0%
<b>Total 1400 · Fixed Asset</b>	13,901.29	23,695.04	-9,793.75	-41.3%
<b>Total Fixed Assets</b>	13,901.29	23,695.04	-9,793.75	-41.3%
<b>TOTAL ASSETS</b>	<b>143,012.42</b>	<b>139,754.38</b>	<b>3,258.04</b>	<b>2.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
2100 · Payroll Liability - Federal	2,124.00	2,134.00	-10.00	-0.5%
2101 · Payroll Liabilities - State	325.00	337.00	-12.00	-3.6%
2102 · Payroll Liabilities - SUI	21.60	21.60	0.00	0.0%
2110 · Payroll Liabilities- City	9.75	9.75	0.00	0.0%
<b>Total Other Current Liabilities</b>	2,480.35	2,502.35	-22.00	-0.9%
<b>Total Current Liabilities</b>	2,480.35	2,502.35	-22.00	-0.9%
<b>Total Liabilities</b>	2,480.35	2,502.35	-22.00	-0.9%
<b>Equity</b>				
<b>3100 · Restricted Funds</b>				
3102 · Junior Development Fund	50,000.00	50,000.00	0.00	0.0%
<b>Total 3100 · Restricted Funds</b>	50,000.00	50,000.00	0.00	0.0%
<b>3200 · Operating Reserve Funds</b>	58,182.09	70,669.14	-12,487.05	-17.7%
<b>Net Income</b>	32,349.98	16,582.89	15,767.09	95.1%
<b>Total Equity</b>	140,532.07	137,252.03	3,280.04	2.4%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>143,012.42</b>	<b>139,754.38</b>	<b>3,258.04</b>	<b>2.3%</b>