

2:11 PM  
02/07/19  
Accrual Basis

Bicycle Racing Association of Colorado  
Balance Sheet Prev Year Comparison  
As of January 31, 2019

	Jan 31, 19	Jan 31, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
Cash Clearing	0.00	50.00	-50.00
1001 · 1st Bank Money Market Operating	30,687.24	29,524.58	1,162.66
1002 · 1st Bank Money Market - Junior	51,116.66	50,904.69	211.97
1005 · 1st Bank Money Market - Capital	0.07	1,035.73	-1,035.66
1010 · 1st Bank Checking-New	61,042.35	45,954.74	15,087.61
<b>Total Checking/Savings</b>	142,846.32	127,469.74	15,376.58
<b>Other Current Assets</b>			
1300 · Undeposited Funds	0.00	-50.00	50.00
1312 · Prepaid Expenses	2,651.04	0.00	2,651.04
<b>Total Other Current Assets</b>	2,651.04	-50.00	2,701.04
<b>Total Current Assets</b>	145,497.36	127,419.74	18,077.62
<b>Fixed Assets</b>			
<b>1400 · Fixed Asset</b>			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-5,017.33	-5,051.92	34.59
1420 · Race Kit	41,552.50	34,082.62	7,469.88
1425 · Accumulated Depr- Race Kit	-30,912.47	-30,057.94	-854.53
1430 · Website Rebuild	93,824.80	93,824.80	0.00
1435 · Accumulated Depr- Website	-93,824.80	-78,228.97	-15,595.83
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-72,191.93	-72,156.84	-35.09
<b>Total 1400 · Fixed Asset</b>	10,797.44	19,778.42	-8,980.98
<b>Total Fixed Assets</b>	10,797.44	19,778.42	-8,980.98
<b>TOTAL ASSETS</b>	<b>156,294.80</b>	<b>147,198.16</b>	<b>9,096.64</b>

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<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
2100 · Payroll Liability - Federal	2,124.00	2,352.00	-228.00
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	52.60	64.10	-11.50
2110 · Payroll Liabilities- City	9.75	9.75	0.00
<b>Total Other Current Liabilities</b>	2,523.35	2,762.85	-239.50
<b>Total Current Liabilities</b>	2,523.35	2,762.85	-239.50
<b>Total Liabilities</b>	2,523.35	2,762.85	-239.50
<b>Equity</b>			
<b>3100 · Restricted Funds</b>			
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
<b>Total 3100 · Restricted Funds</b>	50,000.00	50,000.00	0.00
<b>3200 · Operating Reserve Funds</b>	57,726.70	70,669.14	-12,942.44
<b>Net Income</b>	46,044.75	23,766.17	22,278.58
<b>Total Equity</b>	153,771.45	144,435.31	9,336.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>156,294.80</b>	<b>147,198.16</b>	<b>9,096.64</b>

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% Change

**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	32.8%

**Total Checking/Savings** 12.1%

**Other Current Assets**

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

**Total Other Current Assets** 5,402.1%

**Total Current Assets** 14.2%

**Fixed Assets**

**1400 · Fixed Asset**

1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	0.7%
1420 · Race Kit	21.9%
1425 · Accumulated Depr- Race Kit	-2.8%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	-19.9%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-0.1%

**Total 1400 · Fixed Asset** -45.4%

**Total Fixed Assets** -45.4%

**TOTAL ASSETS** 6.2%

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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 · Payroll Liability - Federal	-9.7%
2101 · Payroll Liabilities - State	0.0%
2102 · Payroll Liabilities - SUI	-17.9%
2110 · Payroll Liabilities- City	0.0%

Total Other Current Liabilities -8.7%

Total Current Liabilities -8.7%

Total Liabilities -8.7%

Equity

3100 · Restricted Funds

3102 · Junior Development Fund 0.0%

Total 3100 · Restricted Funds 0.0%

3200 · Operating Reserve Funds -18.3%

Net Income 93.7%

Total Equity 6.5%

**TOTAL LIABILITIES & EQUITY 6.2%**