

12:15 PM  
 08/06/19  
 Accrual Basis

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

	Jul 31, 19	Jul 31, 18	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash Clearing	0.00	-50.00	50.00	100.0%
1001 · 1st Bank Money Market Operating	40,808.56	30,607.11	10,201.45	33.3%
1002 · 1st Bank Money Market - Junior	51,281.64	50,983.19	298.45	0.6%
1005 · 1st Bank Money Market - Capital	0.07	0.07	0.00	0.0%
1010 · 1st Bank Checking-New	30,041.01	31,295.61	-1,254.60	-4.0%
<b>Total Checking/Savings</b>	<b>122,131.28</b>	<b>112,835.98</b>	<b>9,295.30</b>	<b>8.2%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	-90.00	0.00	-90.00	-100.0%
<b>Total Accounts Receivable</b>	<b>-90.00</b>	<b>0.00</b>	<b>-90.00</b>	<b>-100.0%</b>
<b>Other Current Assets</b>				
1300 · Undeposited Funds	0.00	50.00	-50.00	-100.0%
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>50.00</b>	<b>2,601.04</b>	<b>5,202.1%</b>
<b>Total Current Assets</b>	<b>124,692.32</b>	<b>112,885.98</b>	<b>11,806.34</b>	<b>10.5%</b>
<b>Fixed Assets</b>				
<b>1400 · Fixed Asset</b>				
1410 · Office Equipment	4,972.59	5,174.74	-202.15	-3.9%
1415 · Accumulated Depr-Office Equip	-3,598.98	-5,105.92	1,506.94	29.5%
1420 · Race Kit	41,107.38	41,343.38	-236.00	-0.6%
1425 · Accumulated Depr- Race Kit	-34,057.54	-31,087.84	-2,969.70	-9.6%
1430 · Website Rebuild	93,824.80	93,824.80	0.00	0.0%
1435 · Accumulated Depr- Website	-91,911.45	-84,232.45	-7,679.00	-9.1%

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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	-72,175.98	-15.95	0.0%
<b>Total 1400 · Fixed Asset</b>	<b>10,336.80</b>	<b>19,932.66</b>	<b>-9,595.86</b>	<b>-48.1%</b>
<b>Total Fixed Assets</b>	<b>10,336.80</b>	<b>19,932.66</b>	<b>-9,595.86</b>	<b>-48.1%</b>
<b>TOTAL ASSETS</b>	<b>135,029.12</b>	<b>132,818.64</b>	<b>2,210.48</b>	<b>1.7%</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	5.07	5.07	0.00	0.0%
2110 · Payroll Liabilities- City	9.75	9.75	0.00	0.0%
<b>Total Other Current Liabilities</b>	<b>2,463.82</b>	<b>2,485.82</b>	<b>-22.00</b>	<b>-0.9%</b>
<b>Total Current Liabilities</b>	<b>2,463.82</b>	<b>2,485.82</b>	<b>-22.00</b>	<b>-0.9%</b>
<b>Total Liabilities</b>	<b>2,463.82</b>	<b>2,485.82</b>	<b>-22.00</b>	<b>-0.9%</b>
<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>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>3200 · Operating Reserve Funds</b>	<b>50,708.00</b>	<b>61,505.17</b>	<b>-10,797.17</b>	<b>-17.6%</b>
<b>Net Income</b>	<b>31,857.30</b>	<b>18,827.65</b>	<b>13,029.65</b>	<b>69.2%</b>
<b>Total Equity</b>	<b>132,565.30</b>	<b>130,332.82</b>	<b>2,232.48</b>	<b>1.7%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>135,029.12</b>	<b>132,818.64</b>	<b>2,210.48</b>	<b>1.7%</b>