

11:21 AM
 09/13/19
 Accrual Basis

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

	Aug 31, 19	Aug 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash Clearing	0.00	-50.00	50.00	100.0%
1001 · 1st Bank Money Market Operating	40,827.01	30,617.51	10,209.50	33.4%
1002 · 1st Bank Money Market - Junior	51,304.82	51,000.51	304.31	0.6%
1005 · 1st Bank Money Market - Capital	0.07	0.07	0.00	0.0%
1010 · 1st Bank Checking-New	22,916.15	22,177.83	738.32	3.3%
Total Checking/Savings	115,048.05	103,745.92	11,302.13	10.9%
Accounts Receivable				
1200 · Accounts Receivable	-90.00	0.00	-90.00	-100.0%
Total Accounts Receivable	-90.00	0.00	-90.00	-100.0%
Other Current Assets				
1300 · Undeposited Funds	0.00	50.00	-50.00	-100.0%
1312 · Prepaid Expenses	2,651.04	0.00	2,651.04	100.0%
Total Other Current Assets	2,651.04	50.00	2,601.04	5,202.1%
Total Current Assets	117,609.09	103,795.92	13,813.17	13.3%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	4,972.59	5,174.74	-202.15	-3.9%
1415 · Accumulated Depr-Office Equip	-3,626.56	-5,114.92	1,488.36	29.1%
1420 · Race Kit	41,282.98	41,343.38	-60.40	-0.2%
1425 · Accumulated Depr- Race Kit	-34,356.29	-31,259.49	-3,096.80	-9.9%
1430 · Website Rebuild	93,824.80	93,824.80	0.00	0.0%
1435 · Accumulated Depr- Website	-92,294.03	-85,233.03	-7,061.00	-8.3%

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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	-72,179.17	-12.76	0.0%
Total 1400 · Fixed Asset	9,803.49	18,748.24	-8,944.75	-47.7%
Total Fixed Assets	9,803.49	18,748.24	-8,944.75	-47.7%
TOTAL ASSETS	127,412.58	122,544.16	4,868.42	4.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
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	19.50	19.50	0.00	0.0%
2510 · Deferred Revenues	210.00	0.00	210.00	100.0%
Total Other Current Liabilities	2,683.57	2,495.57	188.00	7.5%
Total Current Liabilities	2,683.57	2,495.57	188.00	7.5%
Total Liabilities	2,683.57	2,495.57	188.00	7.5%
Equity				
3100 · Restricted Funds				
3102 · Junior Development Fund	50,000.00	50,000.00	0.00	0.0%
Total 3100 · Restricted Funds	50,000.00	50,000.00	0.00	0.0%

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3200 · Operating Reserve Funds	50,708.00	61,505.17	-10,797.17	-17.6%
Net Income	24,021.01	8,543.42	15,477.59	181.2%
Total Equity	124,729.01	120,048.59	4,680.42	3.9%
TOTAL LIABILITIES & EQUITY	<u>127,412.58</u>	<u>122,544.16</u>	<u>4,868.42</u>	<u>4.0%</u>