

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of December 31, 2017

	Dec 31, 17	Dec 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1001 · 1st Bank Money Market Operating	29,521.91	40,500.67
1002 · 1st Bank Money Market - Junior	50,900.09	50,855.29
1005 · 1st Bank Money Market - Capital	1,035.70	14,200.62
1010 · 1st Bank Checking-New	19,334.86	15,470.66
Total Checking/Savings	100,792.56	121,027.24
Accounts Receivable		
1200 · Accounts Receivable	-25.00	0.00
Total Accounts Receivable	-25.00	0.00
Other Current Assets		
1300 · Undeposited Funds	0.00	385.00
Total Other Current Assets	0.00	385.00
Total Current Assets	100,767.56	121,412.24
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	5,174.74	5,174.74
1415 · Accumulated Depr-Office Equip	-5,042.92	-4,873.12
1420 · Race Kit	34,119.33	31,108.21
1425 · Accumulated Depr- Race Kit	-29,291.49	-28,074.81
1430 · Website Rebuild	93,824.80	93,824.80
1435 · Accumulated Depr- Website	-77,228.39	-44,034.83
1440 · Timing System	72,191.93	72,191.93
1445 · Accumulated Dep - Timing System	-72,153.65	-71,507.69
Total 1400 · Fixed Asset	21,594.35	53,809.23
Total Fixed Assets	21,594.35	53,809.23
TOTAL ASSETS	122,361.91	175,221.47
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	2,352.00	2,388.88
2101 · Payroll Liabilities - State	337.00	337.00
2102 · Payroll Liabilities - SUI	5.07	10.44
2110 · Payroll Liabilities- City	29.25	29.25

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2510 · Deferred Revenues	440.00	1,765.00
Total Other Current Liabilities	3,163.32	4,530.57
Total Current Liabilities	3,163.32	4,530.57
Total Liabilities	3,163.32	4,530.57
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	85,000.00	85,000.00
3102 · Junior Development Fund	50,000.00	50,000.00
Total 3100 · Restricted Funds	135,000.00	135,000.00
3200 · Operating Reserve Funds	35,690.90	91,917.71
Net Income	-51,492.31	-56,226.81
Total Equity	119,198.59	170,690.90
TOTAL LIABILITIES & EQUITY	122,361.91	175,221.47

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	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
1001 · 1st Bank Money Market Operating	-10,978.76	-27.1%
1002 · 1st Bank Money Market - Junior	44.80	0.1%
1005 · 1st Bank Money Market - Capital	-13,164.92	-92.7%
1010 · 1st Bank Checking-New	3,864.20	25.0%
Total Checking/Savings	-20,234.68	-16.7%
Accounts Receivable		
1200 · Accounts Receivable	-25.00	-100.0%
Total Accounts Receivable	-25.00	-100.0%
Other Current Assets		
1300 · Undeposited Funds	-385.00	-100.0%
Total Other Current Assets	-385.00	-100.0%
Total Current Assets	-20,644.68	-17.0%
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	0.00	0.0%
1415 · Accumulated Depr-Office Equip	-169.80	-3.5%
1420 · Race Kit	3,011.12	9.7%
1425 · Accumulated Depr- Race Kit	-1,216.68	-4.3%
1430 · Website Rebuild	0.00	0.0%
1435 · Accumulated Depr- Website	-33,193.56	-75.4%
1440 · Timing System	0.00	0.0%
1445 · Accumulated Dep - Timing System	-645.96	-0.9%
Total 1400 · Fixed Asset	-32,214.88	-59.9%
Total Fixed Assets	-32,214.88	-59.9%
TOTAL ASSETS	-52,859.56	-30.2%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	-36.88	-1.5%
2101 · Payroll Liabilities - State	0.00	0.0%
2102 · Payroll Liabilities - SUI	-5.37	-51.4%
2110 · Payroll Liabilities- City	0.00	0.0%

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2510 · Deferred Revenues	-1,325.00	-75.1%
Total Other Current Liabilities	-1,367.25	-30.2%
Total Current Liabilities	-1,367.25	-30.2%
Total Liabilities	-1,367.25	-30.2%
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	0.00	0.0%
3102 · Junior Development Fund	0.00	0.0%
Total 3100 · Restricted Funds	0.00	0.0%
3200 · Operating Reserve Funds	-56,226.81	-61.2%
Net Income	4,734.50	8.4%
Total Equity	-51,492.31	-30.2%
TOTAL LIABILITIES & EQUITY	-52,859.56	-30.2%