

10:49 AM
10/17/17
Accrual Basis

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of September 30, 2017

	Sep 30, 17	Sep 30, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1001 · 1st Bank Money Market Operating	29,515.06	40,495.62	-10,980.56
1002 · 1st Bank Money Market - Junior	50,887.41	50,845.15	42.26
1005 · 1st Bank Money Market - Capital	1,035.61	21,726.91	-20,691.30
1010 · 1st Bank Checking-New	15,793.32	17,346.61	-1,553.29
Total Checking/Savings	97,231.40	130,414.29	-33,182.89
Accounts Receivable			
1200 · Accounts Receivable	-25.00	0.00	-25.00
Total Accounts Receivable	-25.00	0.00	-25.00
Other Current Assets			
1300 · Undeposited Funds	0.00	4,600.66	-4,600.66
Total Other Current Assets	0.00	4,600.66	-4,600.66
Total Current Assets	97,206.40	135,014.95	-37,808.55
Fixed Assets			
1400 · Fixed Asset			
1410 · Office Equipment	5,174.74	5,174.74	0.00
1415 · Accumulated Depr-Office Equip	-5,000.47	-4,805.17	-195.30
1420 · Race Kit	34,119.33	31,817.21	2,302.12
1425 · Accumulated Depr- Race Kit	-28,987.32	-28,125.65	-861.67
1430 · Website Rebuild	93,824.80	86,297.30	7,527.50
1435 · Accumulated Depr- Website	-68,930.00	-19,063.71	-49,866.29

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1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-71,992.16	-70,297.91	-1,694.25
Total 1400 · Fixed Asset	30,400.85	73,188.74	-42,787.89
Total Fixed Assets	30,400.85	73,188.74	-42,787.89
TOTAL ASSETS	<u>127,607.25</u>	<u>208,203.69</u>	<u>-80,596.44</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2100 · Payroll Liability - Federal	2,390.26	2,388.88	1.38
2101 · Payroll Liabilities - State	337.00	337.00	0.00
2102 · Payroll Liabilities - SUI	10.84	10.44	0.40
2110 · Payroll Liabilities- City	29.25	29.25	0.00
Total Other Current Liabilities	2,767.35	2,765.57	1.78
Total Current Liabilities	2,767.35	2,765.57	1.78
Total Liabilities	2,767.35	2,765.57	1.78
Equity			
3100 · Restricted Funds			
3101 · Capital Replacement Fund	85,000.00	85,000.00	0.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
Total 3100 · Restricted Funds	135,000.00	135,000.00	0.00

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3200 - Operating Reserve Funds	35,690.90	91,917.71	-56,226.81
Net Income	-45,851.00	-21,479.59	-24,371.41
Total Equity	124,839.90	205,438.12	-80,598.22
TOTAL LIABILITIES & EQUITY	127,607.25	208,203.69	-80,596.44

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ASSETS

Current Assets

Checking/Savings

1001 · 1st Bank Money Market Operating	-27.1%
1002 · 1st Bank Money Market - Junior	0.1%
1005 · 1st Bank Money Market - Capital	-95.2%
1010 · 1st Bank Checking-New	-9.0%

Total Checking/Savings -25.4%

Accounts Receivable

1200 · Accounts Receivable	-100.0%
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Total Accounts Receivable -100.0%

Other Current Assets

1300 · Undeposited Funds	-100.0%
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Total Other Current Assets -100.0%

Total Current Assets -28.0%

Fixed Assets

1400 · Fixed Asset

1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	-4.1%
1420 · Race Kit	7.2%
1425 · Accumulated Depr- Race Kit	-3.1%
1430 · Website Rebuild	8.7%
1435 · Accumulated Depr- Website	-261.6%

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1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-2.4%
Total 1400 · Fixed Asset	-58.5%
Total Fixed Assets	-58.5%
TOTAL ASSETS	-38.7%
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liability - Federal	0.1%
2101 · Payroll Liabilities - State	0.0%
2102 · Payroll Liabilities - SUI	3.8%
2110 · Payroll Liabilities- City	0.0%
Total Other Current Liabilities	0.1%
Total Current Liabilities	0.1%
Total Liabilities	0.1%
Equity	
3100 · Restricted Funds	
3101 · Capital Replacement Fund	0.0%
3102 · Junior Development Fund	0.0%
Total 3100 · Restricted Funds	0.0%

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3200 - Operating Reserve Funds	-61.2%
Net Income	-113.5%
Total Equity	-39.2%
TOTAL LIABILITIES & EQUITY	<u>-38.7%</u>