

Bicycle Racing Association of Colorado
Balance Sheet
As of December 31, 2015

	Dec 31, 15	Dec 31, 14
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	15,305.11	19,638.30
1001 · 1st Bank Money Market Operating	40,470.52	45,433.93
1002 · 1st Bank Money Market - Junior	50,807.36	50,761.91
1005 · 1st Bank Money Market - Capital	72,826.11	100,497.13
Total Checking/Savings	179,409.10	216,331.27
Accounts Receivable		
1200 · Accounts Receivable	393.00	0.00
Total Accounts Receivable	393.00	0.00
Other Current Assets		
1300 · Undeposited Funds	9,157.25	1,024.50
1312 · Prepaid Expenses	1,371.17	0.00
Total Other Current Assets	10,528.42	1,024.50
Total Current Assets	190,330.52	217,355.77
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	5,174.74	5,174.74
1415 · Accumulated Depr-Office Equip	-4,124.60	-4,124.60
1420 · Race Kit	31,817.21	30,062.21
1425 · Accumulated Depr- Race Kit	-26,621.17	-24,461.17
1430 · Website Rebuild	86,097.66	58,337.66
1435 · Accumulated Depr- Website	-57,426.33	-57,426.33
1440 · Timing System	72,191.93	72,191.93
1445 · Accumulated Dep - Timing System	-72,191.93	-58,154.40
Total 1400 · Fixed Asset	34,917.51	21,600.04
Total Fixed Assets	34,917.51	21,600.04
Other Assets		
Security Deposit	0.00	600.00
Total Other Assets	0.00	600.00
TOTAL ASSETS	225,248.03	239,555.81
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable Trade	0.00	708.85

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Total Accounts Payable	0.00	708.85
Other Current Liabilities		
2100 · Payroll Liability - Federal	1,853.86	0.00
2101 · Payroll Liabilities - State	338.00	0.00
2102 · Payroll Liabilities - SUI	10.57	84.47
2110 · Payroll Liabilities- City	11.50	23.50
2150 · Accrued Payroll	0.00	4,844.25
2510 · Deferred Revenues	3,895.00	4,885.00
Total Other Current Liabilities	6,108.93	9,837.22
Total Current Liabilities	6,108.93	10,546.07
Total Liabilities	6,108.93	10,546.07
Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	85,000.00	100,000.00
3102 · Junior Development Fund	50,000.00	50,000.00
Total 3100 · Restricted Funds	135,000.00	150,000.00
3200 · Operating Reserve Funds	94,009.74	131,076.64
Net Income	-9,870.64	-52,066.90
Total Equity	219,139.10	229,009.74
TOTAL LIABILITIES & EQUITY	225,248.03	239,555.81
