

Bicycle Racing Association of Colorado
Balance Sheet Prev Year Comparison
As of February 29, 2016

	Feb 29, 16	Feb 28, 15
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	326.18	20,693.91
1001 · 1st Bank Money Market Operating	40,479.28	40,440.74
1002 · 1st Bank Money Market - Junior	50,821.21	50,769.98
1005 · 1st Bank Money Market - Capital	57,119.72	100,513.10
1010 · 1st Bank Checking-New	9,703.00	0.00
Total Checking/Savings	158,449.39	212,417.73
Total Current Assets	158,449.39	212,417.73
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	-26,981.17	-24,821.17
1430 · Website Rebuild	101,815.16	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	-60,694.40
Total 1400 · Fixed Asset	50,275.01	18,700.04
Total Fixed Assets	50,275.01	18,700.04
TOTAL ASSETS	208,724.40	231,117.77
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	2,388.86	1,404.90
2101 · Payroll Liabilities - State	337.00	344.00
2102 · Payroll Liabilities - SUI	143.67	182.63
2110 · Payroll Liabilities- City	19.50	19.50
Total Other Current Liabilities	2,889.03	1,951.03
Total Current Liabilities	2,889.03	1,951.03
Total Liabilities	2,889.03	1,951.03

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Accrual Basis

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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	89,689.35	79,009.74
Net Income	-18,853.98	157.00
Total Equity	205,835.37	229,166.74
TOTAL LIABILITIES & EQUITY	208,724.40	231,117.77

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	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
1000 · 1st Bank Checking	-20,367.73	-98.4%
1001 · 1st Bank Money Market Operating	38.54	0.1%
1002 · 1st Bank Money Market - Junior	51.23	0.1%
1005 · 1st Bank Money Market - Capital	-43,393.38	-43.2%
1010 · 1st Bank Checking-New	9,703.00	100.0%
Total Checking/Savings	-53,968.34	-25.4%
Total Current Assets	-53,968.34	-25.4%
Fixed Assets		
1400 · Fixed Asset		
1410 · Office Equipment	0.00	0.0%
1415 · Accumulated Depr-Office Equip	0.00	0.0%
1420 · Race Kit	1,755.00	5.8%
1425 · Accumulated Depr- Race Kit	-2,160.00	-8.7%
1430 · Website Rebuild	43,477.50	74.5%
1435 · Accumulated Depr- Website	0.00	0.0%
1440 · Timing System	0.00	0.0%
1445 · Accumulated Dep - Timing System	-11,497.53	-18.9%
Total 1400 · Fixed Asset	31,574.97	168.9%
Total Fixed Assets	31,574.97	168.9%
TOTAL ASSETS	-22,393.37	-9.7%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · Payroll Liability - Federal	983.96	70.0%
2101 · Payroll Liabilities - State	-7.00	-2.0%
2102 · Payroll Liabilities - SUI	-38.96	-21.3%
2110 · Payroll Liabilities- City	0.00	0.0%
Total Other Current Liabilities	938.00	48.1%
Total Current Liabilities	938.00	48.1%
Total Liabilities	938.00	48.1%

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Equity		
3100 · Restricted Funds		
3101 · Capital Replacement Fund	-15,000.00	-15.0%
3102 · Junior Development Fund	0.00	0.0%
Total 3100 · Restricted Funds	-15,000.00	-10.0%
3200 · Operating Reserve Funds	10,679.61	13.5%
Net Income	-19,010.98	-12,108.9%
Total Equity	-23,331.37	-10.2%
TOTAL LIABILITIES & EQUITY	-22,393.37	-9.7%