## Bicycle Racing Association of Colorado Balance Sheet Prev Year Comparison

As of June 30, 2015

Current Assets   Curr		Jun 30, 15	Jun 30, 14	\$ Change	% Change
Checking/Savings	ASSETS				
1000 - int Samk Checking					
1001 - 1st Bank Money Market Operating   140.452.0   11.798.02   1.07.277.652   2.21.076   1002 - 1st Bank Money Market - Junior   100.546.88   100.446.48   100.550   0.11%   1005.1st Bank Money Market - Capital   100.546.88   100.446.48   100.550   0.10%   0.		10.242.45	22.260.00	11 006 FF	47.00/
1002 - 1st Bank Money Market - Capital   1005   1015   1005   1		,-	•	*	
Total CheckingSavings					
Other Current Assets         0.00         50.00         -50.00         -100.0%           Total Current Assets         0.00         50.00         -50.00         -100.0%           Total Current Assets         20.4;126.00         225,781.63         -21,655.63         -9.6%           Fixed Assets         30.00         4,124.80         4,147.40         -1,000.00         -17,00%           1.409 - Office Equipment         5,174.71         2,248.74         -1,000.00         -17,00%           1.419 - Accumulated Depr-Office Equip         4,124.80         4,157.00         19,249         0,8%           1.419 - Accumulated Depr-Race Kit         -25,541.17         22,889.40         172.21         0,8%           1.429 - Accumulated Depr-Website         -5,7426.33         5,546.00         2,705.17         11.19%           1.439 - Accumulated Depr-Website         -5,7426.33         5,546.00         2,2705.33         5,54           1.439 - Accumulated Depr-Timing System         72,191.93         72,191.33         15,888.69         -56.2%           Total Fixed Assets         12,900.04         28,788.73         15,888.69         -55.2%           Other Assets         20.00         300.00         -30.00         -100.0%           Total Other Assets         20.00			•		
Total Other Current Assets	Total Checking/Savings	204,126.00	225,731.63	-21,605.63	-9.6%
Total Current Assets		0.00	50.00	-50.00	-100.0%
Fixed Assets   1400 - Fixed Asset   1410 - Office Equipment   1410 - Office Equipment   1410 - Office Equipment   1410 - Office Equipment   1415 - Accumulated Depr-Office Equip   41,24.60   41,570.00   32,40   0.5%     1415 - Accumulated Depr-Race Kit   2-56.41.71   22,283.00   2,705.17   11.9%     1415 - Accumulated Depr-Race Kit   2-56.41.71   22,283.00   2,705.17   11.9%     1415 - Accumulated Depr-Race Kit   58,337.68   58,337.68   0.00   0.0%     1415 - Accumulated Depr-Website   57,426.33   54,64.60   2,270.33   5.5%     1415 - Accumulated Depr-Website   57,426.33   54,64.60   0.2,703.33   5.5%     1416 - Accumulated Depr-Website   57,742.63   54,64.60   0.2,270.33   5.5%     1416 - Accumulated Depr-Website   72,191.93   72,191.93   0.00   0.0%     1415 - Accumulated Depr-Imining System   72,191.93   72,191.93   0.00   0.0%     1415 - Accumulated Depr-Imining System   55,774.40   58,416.00   9,3354.00   -16.6%     Total 1400 - Fixed Assets   12,900.04   28,788.73   -15,888.69   -55.2%     Total Fixed Assets   12,900.04   28,788.73   -15,888.69   -55.2%     Ofter Assets   21,000   300.00   -300.00   -300.00   -100.0%     Total Other Assets   217,026.04   284,870.36   37,844.32   -14,9%      LIABILITIES & EQUITY   Liabilities   Current Liabilities   Current Liabilities   Current Liabilities   Credit Cards   0.00   59.90   -59.90   -100.0%     Other Current Liabilities   20,000   -300.00	Total Other Current Assets	0.00	50.00	-50.00	-100.0%
1410 - Fixed Asset   1410 - Office Equipment   5,174.74   6,234.74   -1,060.00   17.0%   1415 - Accumulated Depr-Office Equip   -1,124.60   -4,157.00   32.40   0.3%   1426 - Accumulated Depr-Office Equip   -1,124.60   -4,157.00   32.40   0.3%   1426 - Accumulated Depr-Race Kit   25,541.17   -22,385.00   -2,705.17   -11.9%   1436 - Accumulated Depr-Race Kit   59,337.66   53,376.6   0.00   0.0%   1436 - Accumulated Depr-Race Kit   72,191.33   72,191.33   2.90.00   0.0%   1436 - Accumulated Depr-Website   72,191.33   -7,2191.33   -2,90.00   -2,0	Total Current Assets	204,126.00	225,781.63	-21,655.63	-9.6%
1410 - Fixed Asset   1410 - Office Equipment   5,174.74   6,234.74   -1,060.00   17.0%   1415 - Accumulated Depr-Office Equip   -1,124.60   -4,157.00   32.40   0.3%   1426 - Accumulated Depr-Office Equip   -1,124.60   -4,157.00   32.40   0.3%   1426 - Accumulated Depr-Race Kit   25,541.17   -22,385.00   -2,705.17   -11.9%   1436 - Accumulated Depr-Race Kit   59,337.66   53,376.6   0.00   0.0%   1436 - Accumulated Depr-Race Kit   72,191.33   72,191.33   2.90.00   0.0%   1436 - Accumulated Depr-Website   72,191.33   -7,2191.33   -2,90.00   -2,0	Fixed Accets				
1410   Office Equipment					
1415   Accumulated Depr-Office Equip   4,124 60   4,167 00   32.40   0.8%   1426   1426   0.8%   1426   0.86%		5 174 74	6 234 74	-1 060 00	-17.0%
1420 - Race Kit   30,062.21   29,889.40   172.81   0.6%   1435 - Accumulated Depr-Race Kit   -25,541.71   -22,836.00   -2,705.17   -119%   1430 - Website Rebuild   58,337.66   58,337.66   0.00   0.0%   -5.5%   1435 - Accumulated Depr-Website   77,426.33   54,456.00   -2,970.33   -5.5%   1446 - Timing System   72,191.93   72,191.93   0.00   0.0%   -2,670.33   -2,570.40   -2,670.40   -2,				•	
1430   Website Rebuild   58,337.66   58,337.66   0.00   0.0%   1435   456.00   1.2970.33   6.55%   1440   11ming System   72,191.93   72,191.93   0.00   0.0%   16.8%   1440   11ming System   72,191.93   72,191.93   0.00   0.0%   16.8%   1446   1440   11ming System   72,191.93   0.00   0.0%   16.8%   1446   1440		30,062.21	29,889.40	172.81	0.6%
1435 - Accumulated Depr - Website   -57,426.33   -54,466.00   -2,970.33   -5.5%   -140   -140   -140   -140   -140   -160.00	1425 · Accumulated Depr- Race Kit	-25,541.17	-22,836.00	-2,705.17	-11.9%
1440 * Timing System					
1445 Accumulated Dep - Timing System   -65,774.40   -56,416.00   -9,388.40   -16,6%     Total 1400 - Fixed Asset   12,900.04   28,788.73   -15,888.69   -55.2%     Total Fixed Assets   12,900.04   28,788.73   -15,888.69   -55.2%     Total Other Assets   20,000   300.00   -300.00   -100.0%     Total Other Assets   217,028.04   254,870.36   -37,844.32   -14,00%     Total Other Assets   217,028.04   254,870.36   -37,844.32   -14,00%     Total ASSETS   217,028.04   254,870.36   -37,844.32   -14,00%     Total Credit Cards   -10,000   -59,90   -59,90   -100.0%     Total Credit Cards   -0,000   -59,90   -59,90   -100.0%     2101 - Payroll Liabilities - State   338.00   588.00   -25,90   -100.0%     2101 - Payroll Liabilities - State   338.00   588.00   -25,90   -42,50     2102 - Payroll Liabilities - State   338.00   588.00   -20,20   -20,20   -20,20     2103 - Racio Rentals   -0,000   -10,20   -20,20   -20,20   -20,20     Total Other Current Liabilities - State   -2,259.37   92,91   -1,330.18   -14,230     Total Current Liabilities - Cardit Cards   -2,259.37   92,91   -1,270.28   -1,270.28     Total Current Liabilities - Cardit Cards   -2,259.37   92,91   -1,270.28   -1,270.28     Total Current Liabilities - Cardit Cards   -2,259.37   92,91   -1,270.28   -1,270.28     Total Cardit Cardit Cards   -2,259.37   92,91   -2,20.20   -2,20.20   -2,20.20     Total Cardit Ca			•	•	
Total 1400 - Fixed Asset         12,900.04         28,788.73         -15,888.69         -55.2%           Total Fixed Assets         12,900.04         28,788.73         -15,888.69         -55.2%           Other Assets Security Deposit         0.00         300.00         -300.00         -100.0%           TOTAL ASSETS         217,026.04         254,870.36         -37,844.32         -14.9%           LIABILITIES & EQUITY Liabilities Credit Cards         217,026.04         59.90         -59.90         -100.0%           Total Credit Cards         0.00         59.90         -59.90         -100.0%           Total Credit Cards         0.00         59.90         -59.90         -100.0%           Other Current Liabilities         0.00         59.90         -59.90         -100.0%           2100 - Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2101 - Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2102 - Payroll Liabilities - State         338.00         588.00         -20.25         -36.3%           2101 - Payroll Liabilities - State         338.00         589.00         -10.25         -10.0%           2200 - Radio Rentals         0.00         20.25 <th></th> <td></td> <td></td> <td></td> <td></td>					
Total Fixed Assets         12,900.04         28,788.73         -15,886.69         -55.2%           Other Assets Security Deposit         0.00         300.00         -300.00         -100.0%           Total Other Assets         20.00         300.00         -300.00         -100.0%           TOTAL ASSETS         217,026.04         254,870.36         -37,844.32         -14.4%           LIABILITIES & EQUITY         Current Liabilities         Variabilities         Variabilities         Variabilities         -59.90         -59.90         -100.0%           Cortic Cards         0.00         59.90         -59.90         -100.0%           Total Credit Cards         0.00         59.90         -59.90         -100.0%           2100 - Payroll Liabilities - Federal         1.853.86         0.00         1.853.86         100.0%           2100 - Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2101 - Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2102 - Payroll Liabilities - State         338.00         10.25         6.25         36.2%           2102 - Payroll Liabilities - State         2.00         20.25         1.20         1.20           2300 - Ra		,		.,	
Other Assets Security Deposit         0.00         300.00         -300.00         -100.0%           Total Other Assets         20.00         300.00         -300.00         -100.0%           TOTAL ASSETS         217,026.04         254,870.36         -37,844.32         -14.4%           LIABILITIES & EQUITY Liabilities Current Liabilities Current Liabilities Current Liabilities Current Liabilities Current Liabilities Current Liabilities Current Liabilities Current Liabilities 2100 - Payroll Liabilities - State 2101 - Payroll Liabilities - State 2102 - Payroll Liabilities - State 2102 - Payroll Liabilities - State 2103 - Radio Rentals         1,853.86 0.00         0.00         1,853.86 0.100.0% 2.00         1,853.86 0.00	Total Fixed Assets	•			
Security Deposit   0.00   300.00   -300.00   -100.0%     Total Other Assets   0.00   300.00   -300.00   -100.0%     Total ASSETS   217,026.04   254,870.36   37,844.32   -14.9%     LIABILITIES & ECUITY   Liabilities   Current Liabilities   C	Other Assets	,	,	,	
DTALA ASSETS   217,026.04   254,870.36   -37,844.32   -14.9%		0.00	300.00	-300.00	-100.0%
Liabilities   Current Liabilities   Credit Cards   1124 · Capital One Card 9569   0.00   59.90   -59.90   -100.0%	Total Other Assets	0.00	300.00	-300.00	-100.0%
Current Liabilities	TOTAL ASSETS	217,026.04	254,870.36	-37,844.32	-14.9%
Current Liabilities	LIABILITIES & EQUITY				
Credit Cards 1124 · Capital One Card 9569         0.00         59.90         -59.90         -100.0%           Total Credit Cards         0.00         59.90         -59.90         -100.0%           Other Current Liabilities         30.00         1,853.86         0.00         1,853.86         100.0%           2101 · Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2101 · Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2101 · Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2101 · Payroll Liabilities - State         338.00         17.25         6.25         36.2%           2300 · Radio Rentals         0.00         202.50         -202.50         -100.0%           Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           4 Total Liabilities         3100 · Restricted Funds         0.00         0.00         0.00         0.00         0.00         0.00         0.00<					
1124 - Capital One Card 9569   0.00   59.90   -59.90   -100.0%					
Total Credit Cards         0.00         59.90         -59.90         -100.0%           Other Current Liabilities           2100 · Payroll Liabilities - State         1,853.86         0.00         1,853.86         100.0%           2101 · Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2102 · Payroll Liabilities - Stul         44.01         121.44         -77.43         -6.28         36.2%           2300 · Radio Rentals         0.00         202.50         -202.50         -100.0%           Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         0.00         0.0%           3100 · Restricted Funds         3100 · Restricted Funds         10,000.00         0.00         0.00         0.0%           3101 · Capital Replacement Fund         10,000.00         50,000.00         0.00         0.00         0.0%           3100 · Restricted Funds         150,000.00         150,000.00         0.00		0.00	50.00	F0 00	100.00/
Other Current Liabilities           2100 · Payroll Liability - Federal         1,853.86         0.00         1,853.86         100.0%           2101 · Payroll Liabilities - State         338.00         588.00         -250.00         -42.5%           2102 · Payroll Liabilities - Stull         44.01         121.44         -77.43         -63.8%           2110 · Payroll Liabilities - City         23.50         17.25         6.25         36.2%           2300 · Radio Rentals         0.00         202.50         -202.50         -100.0%           Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity         3100 · Restricted Funds         2,259.37         989.09         0.00         0.0%           3101 · Capital Replacement Fund         100,000.00         100,000.00         0.00         0.0%           3102 · Junior Development Fund         50,000.00         50,000.00         0.00         0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.00	1124 · Capital One Card 9569	0.00	59.90	-59.90	
2100 · Payroll Liability - Federal   1,853.86   0.00   1,853.86   100.0%   2101 · Payroll Liabilities - State   338.00   588.00   2250.00   -42.5%   2102 · Payroll Liabilities - SUI   44.01   121.44   -77.43   -63.8%   2110 · Payroll Liabilities - City   23.50   17.25   6.25   36.2%   2300 · Radio Rentals   0.00   202.50   -202.50   -100.0%   202.50   -202.50   -100.0%   202.50   -202.50   -100.0%   202.50   -202.50   -100.0%   202.50   -202.50   -202.50   -100.0%   202.50   -202	Total Credit Cards	0.00	59.90	-59.90	-100.0%
2101 · Payroll Liabilities - State 2102 · Payroll Liabilities - SUI 338.00         338.00         588.00         -250.00         -42.5% 2102 · Payroll Liabilities - SUI 44.01         121.44         -77.43         -53.8% 263.8% 263.8% 262           2100 · Payroll Liabilities - City         23.50         17.25         6.25         36.2% 3					
2102 · Payroll Liabilities - SUI 2110 · Payroll Liabilities - City         44.01 23.50         121.44 17.25         -77.43 6.25         63.8% 62.8%           2300 · Radio Rentals         0.00         202.50         -202.50         -100.0%           Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity         3100 · Restricted Funds         2,259.37         989.09         1,270.28         128.4%           Equity         3101 · Capital Replacement Fund         100,000.00         100,000.00         0.00         0.0%           3101 · Capital Replacement Fund         50,000.00         50,000.00         0.00         0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.0%           3200 · Operating Reserve Funds Net Income         79,009.74         131,076.64         -52,066.90         -39.7%           Net Income         -14,243.07         -27,195.37         12,952.30         47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%		•			
2110 · Payroll Liabilities City         23.50         17.25         6.25         36.2%           2300 · Radio Rentals         0.00         202.50         -202.50         -100.0%           Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity         3100 · Restricted Funds         100,000.00         100,000.00         0.00         0.0%           3101 · Capital Replacement Fund         100,000.00         50,000.00         0.00         0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.0%           3200 · Operating Reserve Funds Net Income         79,009.74         131,076.64         -52,066.90         -39.7%           Net Income         -14,243.07         -27,195.37         12,952.30         47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%					
2300 ⋅ Radio Rentals         0.00         202.50         -202.50         -100.0%           Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity         3100 ⋅ Restricted Funds         100,000.00         100,000.00         0.00         0.0%           3101 ⋅ Capital Replacement Fund         100,000.00         50,000.00         0.00         0.0%           Total 3100 ⋅ Restricted Funds         150,000.00         150,000.00         0.00         0.0%           3200 ⋅ Operating Reserve Funds Net Income         79,009.74         131,076.64         -52,066.90         -39.7%           Net Income         -14,243.07         -27,195.37         12,952.30         47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%					
Total Other Current Liabilities         2,259.37         929.19         1,330.18         143.2%           Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity 3100 · Restricted Funds         3101 · Capital Replacement Fund 3102 · Junior Development Fund         100,000.00 50,000.00         0.00 50,000.00         0.00 0.00         0.0% 0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.00         0.0% 0.0%           3200 · Operating Reserve Funds Net Income         79,009.74 -14,243.07         131,076.64 -27,195.37         -52,066.90 12,952.30         -39,7% 47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%	•				
Total Current Liabilities         2,259.37         989.09         1,270.28         128.4%           Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity         3100 · Restricted Funds         3101 · Capital Replacement Fund         100,000.00         100,000.00         0.00         0.00         0.0%           3102 · Junior Development Fund         50,000.00         50,000.00         0.00         0.00         0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.00         0.0%           3200 · Operating Reserve Funds Net Income         79,009.74         131,076.64         -52,066.90         -39.7%         74.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%					
Total Liabilities         2,259.37         989.09         1,270.28         128.4%           Equity 3100 · Restricted Funds 3101 · Capital Replacement Fund 3102 · Junior Development Fund 50,000.00         100,000.00 50,000.00         0.00 0.00         0.0% 0.0%           Total 3100 · Restricted Funds 3200 · Operating Reserve Funds Net Income         79,009.74 -14,243.07         131,076.64 -27,195.37         -52,066.90 12,952.30         -39.7% 47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%					
Equity         3100 · Restricted Funds       100,000.00       100,000.00       0.00       0.0%         3102 · Junior Development Fund       50,000.00       50,000.00       0.00       0.0%         Total 3100 · Restricted Funds       150,000.00       150,000.00       0.00       0.00         3200 · Operating Reserve Funds Net Income       79,009.74       131,076.64       -52,066.90       -39.7%         Net Income       -14,243.07       -27,195.37       12,952.30       47.6%         Total Equity       214,766.67       253,881.27       -39,114.60       -15.4%		•			
3100 · Restricted Funds         3101 · Capital Replacement Fund       100,000.00       100,000.00       0.00       0.0%         3102 · Junior Development Fund       50,000.00       50,000.00       0.00       0.0%         Total 3100 · Restricted Funds       150,000.00       150,000.00       0.00       0.0%         3200 · Operating Reserve Funds Net Income       79,009.74       131,076.64       -52,066.90       -39.7%         Net Income       -14,243.07       -27,195.37       12,952.30       47.6%         Total Equity       214,766.67       253,881.27       -39,114.60       -15.4%	Total Liabilities	2,259.57	969.09	1,270.20	120.4%
3101 · Capital Replacement Fund 3102 · Junior Development Fund         100,000.00 50,000.00         100,000.00 50,000.00         0.00 0.00         0.0% 0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.00         0.0%           3200 · Operating Reserve Funds Net Income         79,009.74 -14,243.07         131,076.64 -27,195.37         -52,066.90 12,952.30         -39.7% 47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%					
3102 · Junior Development Fund         50,000.00         50,000.00         0.00         0.0%           Total 3100 · Restricted Funds         150,000.00         150,000.00         0.00         0.00         0.0%           3200 · Operating Reserve Funds Net Income         79,009.74         131,076.64         -52,066.90         -39.7%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%		100 000 00	100 000 00	0.00	0.00/
3200 · Operating Reserve Funds       79,009.74       131,076.64       -52,066.90       -39.7%         Net Income       -14,243.07       -27,195.37       12,952.30       47.6%         Total Equity       214,766.67       253,881.27       -39,114.60       -15.4%					
Net Income         -14,243.07         -27,195.37         12,952.30         47.6%           Total Equity         214,766.67         253,881.27         -39,114.60         -15.4%	Total 3100 · Restricted Funds	150,000.00	150,000.00	0.00	0.0%
<b>Total Equity</b> 214,766.67 253,881.27 -39,114.60 -15.4%	3200 · Operating Reserve Funds	79,009.74	131,076.64	-52,066.90	-39.7%
	Net Income	-14,243.07	-27,195.37	12,952.30	47.6%
TOTAL LIABILITIES & EQUITY 217,026.04 254,870.36 -37,844.32 -14.9%	Total Equity	214,766.67	253,881.27	-39,114.60	-15.4%
	TOTAL LIABILITIES & EQUITY	217,026.04	254,870.36	-37,844.32	-14.9%