

## Forms 990 / 990-EZ Return Summary

For calendar year 2015, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

84-0935240

### Bicycle Racing Association of Colo

**Net Asset / Fund Balance at Beginning of Year** 229,010

**Revenue**

Contributions	<u>128,191</u>
Program service revenue	<u>151,342</u>
Investment income	<u>171</u>
Capital gain / loss	
Fundraising / Gaming:	
Gross revenue	
Direct expenses	
Net income	
Other income	<u>0</u>

**Total revenue** 279,704

**Expenses**

Program services	<u>224,590</u>
Management and general	<u>57,206</u>
Fundraising	

**Total expenses** 281,796

**Excess / (deficit)** -2,092

Changes                     

**Net Asset / Fund Balance at End of Year** 226,918

**Reconciliation of Revenue**

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
<b>Total revenue per return</b>	<u>279,704</u>

**Reconciliation of Expenses**

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
<b>Total expenses per return</b>	<u>281,796</u>

**Balance Sheet**

	Beginning	Ending	Differences
Assets	<u>239,555</u>	<u>233,041</u>	
Liabilities	<u>10,545</u>	<u>6,123</u>	
Net assets	<u>229,010</u>	<u>226,918</u>	<u>-2,092</u>

**Miscellaneous Information**

Amended return \_\_\_\_\_  
 Return / extended due date 05/16/16  
 Failure to file penalty \_\_\_\_\_

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form **8879-EO**

Department of the Treasury  
Internal Revenue Service

For calendar year 2015, or fiscal year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2015

**u Do not send to the IRS. Keep for your records.**  
**u Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

Name of exempt organization

**Bicycle Racing Association of Colo**

Employer identification number

**84-0935240**

Name and title of officer

**Susan Adamkovics  
Treasurer**

### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>		b Total revenue, if any (Form 990, Part VIII, column (A), line 12)		1b <u>279,704</u>
2a Form 990-EZ check here	<input type="checkbox"/>		b Total revenue, if any (Form 990-EZ, line 9)		2b _____
3a Form 1120-POL check here	<input type="checkbox"/>		b Total tax (Form 1120-POL, line 22)		3b _____
4a Form 990-PF check here	<input type="checkbox"/>		b Tax based on investment income (Form 990-PF, Part VI, line 5)		4b _____
5a Form 8868 check here	<input type="checkbox"/>		b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)		5b _____

### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2015 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize Specialized Accounting Inc to enter my PIN 35240 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature } \_\_\_\_\_

Date } 05/16/16

### Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

84547036121

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature } Patricia B Berger

Date } 05/16/16

ERO Must Retain This Form—See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2015)

Form **990**

Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**u Do not enter social security numbers on this form as it may be made public.**  
**u Information about Form 990 and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

**2015**  
**Open to Public Inspection**

**A For the 2015 calendar year, or tax year beginning , and ending**

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization: **Bicycle Racing Association of Colo**

Doing business as: **The ACA**

Number and street (or P.O. box if mail is not delivered to street address): **PO Box 763** Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: **Littleton CO 80160**

**D** Employer identification number: **84-0935240**

**E** Telephone number: **303-458-5538**

**G** Gross receipts\$: **279,704**

**F** Name and address of principal officer:

**Doug Gordon**  
**PO Box 763**  
**Littleton CO 80160**

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) **t** (insert no.)  4947(a)(1) or  527

**J** Website: **u www.coloradocycling.org** **H(c)** Group exemption number **u**

**K** Form of organization:  Corporation  Trust  Association  Other **u** **L** Year of formation: **1976** **M** State of legal domicile: **CO**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Organize and suport amateur bicycle racing in Colorado and Wyoming</b>		
	<b>2</b> Check this box <input type="checkbox"/> <b>u</b> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
	<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a)	<b>5</b>	<b>6</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>115,608</b>	<b>128,191</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>149,664</b>	<b>151,342</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>214</b>	<b>171</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>265,486</b>	<b>279,704</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>10,000</b>	<b>2,650</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>104,615</b>	<b>102,940</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>u</b>	<b>0</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>202,938</b>	<b>176,206</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>317,553</b>	<b>281,796</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-52,067</b>	<b>-2,092</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>239,555</b>	<b>233,041</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>10,545</b>	<b>6,123</b>
		<b>229,010</b>	<b>226,918</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_

**Susan Adamkovics** **Treasurer**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **Patricia B Berger** Preparer's signature: **Patricia B Berger** Date: **05/10/16** Check  if self-employed  PTIN: **P00069830**

Firm's name: **Specialized Accounting Inc** Firm's EIN: **84-1442149**

Firm's address: **PO Box 638** Phone no.: **970-531-1721**

**Tabernash, CO 80478-0638**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

**Organize and support amateur bicycle racing in Colorado and Wyoming**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **157,212** including grants of \$ **1,000** ) (Revenue \$ )

**Coordinate racing events, support track racing program, publish newsletter and racing schedule, and conduct racing programs in Colorado and Wyoming.**

4b (Code: ) (Expenses \$ **67,378** including grants of \$ **1,650** ) (Revenue \$ )

**Organize Junior, Women and Mens Racing camps and events to develop and improve member racing skills.**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **u 224,590**

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<b>X</b>
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		<b>X</b>
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<b>X</b>
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		<b>X</b>
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b>	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		<b>X</b>
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1a</b>	<b>5</b>		
<b>1b</b>	<b>0</b>		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2a</b>	<b>6</b>		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<b>X</b>
<b>4b</b>	If "Yes," enter the name of the foreign country: <b>u</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>5c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		<b>X</b>
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		<b>X</b>
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	<b>1a</b> 10		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1b</b> 10		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<b>X</b>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<b>X</b>
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<b>X</b>	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13		<b>X</b>
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
<b>12c</b>			
<b>13</b>	Did the organization have a written whistleblower policy?		<b>X</b>
<b>14</b>	Did the organization have a written document retention and destruction policy?		<b>X</b>
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official		<b>X</b>
<b>b</b>	Other officers or key employees of the organization		<b>X</b>
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **u** None
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **u**

**Shawn Farrell**  
**Littleton**

**PO Box 763**

**CO 80160**

**719-393-5711**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Doug Gordon	10.00									
President	0.00	X		X			0	0	0	
(2) Rib Mobus	5.00									
Vice President	0.00	X		X			0	0	0	
(3) Susan Adamkovics	10.00									
Treasurer	0.00	X		X			0	0	0	
(4) Lynn Taylor	5.00									
Secretary	0.00	X		X			0	0	0	
(5) Jennifer Sharp	2.00									
Director	0.00	X					0	0	0	
(6) Michael McGuinn	2.00									
Director	0.00	X					0	0	0	
(7) Marco Vasquez	2.00									
Director	0.00	X					0	0	0	
(8) Kim Nordquist	2.00									
Director	0.00	X					0	0	0	
(9) Melissa Link	2.00									
Director	0.00	X					0	0	0	
(10) Michael Chamberlin	2.00									
Director	0.00	X					0	0	0	
(11)										



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>	<b>96,753</b>			
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	<b>31,438</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f	<b>u</b>	<b>128,191</b>			
<b>Program Service Revenue</b>		<b>Busn. Code</b>				
	<b>2a</b> Race Registration Fees		<b>86,183</b>	<b>86,183</b>		
	<b>b</b> Camp Income		<b>35,994</b>	<b>35,994</b>		
	<b>c</b> USAC Fee Rebates		<b>33,871</b>	<b>33,871</b>		
	<b>d</b> Race Date Fees		<b>1,125</b>	<b>1,125</b>		
	<b>e</b> Race Kit Fees		<b>1,032</b>	<b>1,032</b>		
	<b>f</b> All other program service revenue		<b>-6,863</b>	<b>-6,863</b>		
	<b>g Total.</b> Add lines 2a-2f	<b>u</b>	<b>151,342</b>			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)	<b>u</b>	<b>171</b>	<b>171</b>		
	<b>4</b> Income from investment of tax-exempt bond proceeds	<b>u</b>				
	<b>5</b> Royalties	<b>u</b>				
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
	<b>b</b> Less: rental exps.					
	<b>c</b> Rental inc. or (loss)					
	<b>d</b> Net rental income or (loss)	<b>u</b>				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	<b>b</b> Less: cost or other basis & sales exps.					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)	<b>u</b>				
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>				
		<b>b</b> Less: direct expenses	<b>b</b>			
	<b>c</b> Net income or (loss) from fundraising events	<b>u</b>				
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>				
		<b>b</b> Less: direct expenses	<b>b</b>			
<b>c</b> Net income or (loss) from gaming activities	<b>u</b>					
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
	<b>b</b> Less: cost of goods sold	<b>b</b>				
<b>c</b> Net income or (loss) from sales of inventory	<b>u</b>					
Miscellaneous Revenue		<b>Busn. Code</b>				
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d	<b>u</b>					
<b>12 Total revenue.</b> See instructions.	<b>u</b>	<b>279,704</b>	<b>151,513</b>	<b>0</b>	<b>0</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,650	2,650		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	55,000	27,500	27,500	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	39,967	37,667	2,300	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	7,973	5,469	2,504	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	4,496		4,496	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,709	2,618	91	
12 Advertising and promotion	2,750	1,375	1,375	
13 Office expenses	6,748	1,774	4,974	
14 Information technology	8,188	2,132	6,056	
15 Royalties				
16 Occupancy	5,439	3,540	1,899	
17 Travel	961		961	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,910		2,910	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,969	13,969		
23 Insurance	21,085	19,450	1,635	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a JUNIOR PROGRAM SUPPORT	50,407	50,407		
b RACING PROGRAM EXPENSES	35,553	35,553		
c AWARDS	15,321	15,321		
d Credit Card Processing	4,590	4,590		
e All other expenses	1,080	575	505	
25 Total functional expenses. Add lines 1 through 24e	281,796	224,590	57,206	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest bearing	20,664	1	20,872
	2	Savings and temporary cash investments	196,693	2	164,104
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	9,550
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	1,371
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	141,046		
	10b	Less: accumulated depreciation	103,902	10c	37,144
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	600	15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	239,555	16	233,041	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	5,660	17	2,228
	18	Grants payable		18	
	19	Deferred revenue	4,885	19	3,895
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	10,545	26	6,123
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets	79,010	27	91,918
	28	Temporarily restricted net assets	150,000	28	135,000
	29	Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	229,010	33	226,918	
34	<b>Total liabilities and net assets/fund balances</b>	239,555	34	233,041	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>279,704</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>281,796</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-2,092</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>229,010</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>226,918</b>

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
u Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047  
**2015**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

u Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**Bicycle Racing Association of Colo**

Employer identification number

**84-0935240**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b> Public support. Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						

**12** Gross receipts from related activities, etc. (see instructions) 12

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2014 Schedule A, Part II, line 14	<b>15</b>	%

**16a 33 1/3% support test—2015.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support test—2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

**17a 10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	175,067	140,883	145,380	120,608	128,191	710,129
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	219,442	178,569	184,645	149,664	151,513	883,833
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	394,509	319,452	330,025	270,272	279,704	1,593,962
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						1,593,962

**Section B. Total Support**

Calendar year (or fiscal year beginning in) <b>u</b>	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
<b>9</b> Amounts from line 6	394,509	319,452	330,025	270,272	279,704	1,593,962
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	467	321	349	214	171	1,522
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	467	321	349	214	171	1,522
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,309	2,285	539			4,133
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	396,285	322,058	330,913	270,486	279,875	1,599,617

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	99.65 %
<b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15	<b>16</b>	99.52 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2014 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests—2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in (a) above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> ):			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>2a</b>			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013 .....			
e From 2014 .....			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2016.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013 .....			
d Excess from 2014 .....			
e Excess from 2015 .....			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Part III, Line 12 - Other Income Detail**

**Miscellaneous** \$ **4,133**

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

u Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

u Attach to Form 990.

u Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization

Employer identification number

Bicycle Racing Association of Colo

84-0935240

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number, acreage, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII  Yes  No

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment **u** ..... %
- b Permanent endowment **u** ..... %
- c Temporarily restricted endowment **u** ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations .....
- (ii) related organizations .....

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? .....

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		<b>109,124</b>	<b>99,589</b>	<b>9,535</b>
<b>e</b> Other .....		<b>31,922</b>	<b>4,313</b>	<b>27,609</b>
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) .....		<b>u</b>		<b>37,144</b>



**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) <b>u</b>		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) <b>u</b>		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) <b>u</b>	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) <b>u</b>		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII





**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

**2015**

Department of the Treasury  
Internal Revenue Service

u Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

u Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**Bicycle Racing Association of Colo**

Employer identification number

**84-0935240**

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

An electronic copy of the draft form 990 is circulated via e-mail to all board members. The board is asked to review the document and send all questions or concerns to the executive director. Once all questions are answered and any changes recorded, the form 8879EO is signed by the Board Treasurer and the return is electronically filed iwth the IRS.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

The organization maintains a website at [www.coloradocycling.org](http://www.coloradocycling.org). All organizational documents, bylaws, board meeting minutes, monthly financial reports and the annual form 990 are posted to this public website.

Form **4562**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Depreciation and Amortization**  
 (Including Information on Listed Property)  
 Attach to your tax return.

OMB No. 1545-0172  
**2015**  
 Attachment Sequence No. **179**

Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return **Bicycle Racing Association of Colo** Identifying number **84-0935240**

Business or activity to which this form relates  
**Indirect Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>500,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,000,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	<b>11,568</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

**Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		<b>27,760</b>	<b>3.0</b>	<b>MQ</b>	<b>200DB</b>	<b>2,313</b>
b 5-year property		<b>1,755</b>	<b>5.0</b>	<b>MQ</b>	<b>200DB</b>	<b>88</b>
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>13,969</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

84-0935240

**Federal Asset Report**

FYE: 12/31/2015

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>3-year GDS Property:</b>										
35	Website Redesign	12/31/15	27,760			27,760	3	MQ200DB	0	2,313
			<u>27,760</u>			<u>27,760</u>			<u>0</u>	<u>2,313</u>
<b>5-year GDS Property:</b>										
33	Podium Backdrop	10/02/15	799			799	5	MQ200DB	0	40
34	CX Start/Finish Flags	10/19/15	956			956	5	MQ200DB	0	48
			<u>1,755</u>			<u>1,755</u>			<u>0</u>	<u>88</u>
<b>Prior MACRS:</b>										
1	RACE BARRIERS & SIGNAGE	5/28/06	8,808			8,808	7	HY 200DB	8,808	0
2	TENT & CANOPY	3/23/07	1,721			1,721	7	HY 200DB	1,721	0
3	500HD BLACK STEP IN	10/01/08	1,345		X	672	7	HY 200DB	1,345	0
4	150 18" TRAFFIC CONES	5/28/08	839		X	419	7	HY 200DB	839	0
5	8 DYNALITE SIGN STANDS	7/12/08	730		X	365	7	HY 200DB	730	0
6	100 18" TRAFFIC CONES	7/12/08	634		X	317	7	HY 200DB	634	0
7	SPECTRUM DIGITAL SIGN	8/10/09	1,691		X	845	5	HY 200DB	1,691	0
8	LAP COUNTER	4/26/10	1,100		X	550	5	HY 200DB	1,100	0
9	DELL LAPTOP	12/31/11	872		X	151	5	HY 200DB	721	101
10	DELL LAPTOP 2	12/31/11	926		X	160	5	HY 200DB	766	107
11	A FRAME BIKE HOLDER	5/05/12	600		X	300	5	HY 200DB	438	65
12	LAPTOP RACE KIT 3	8/29/12	1,945		X	972	5	HY 200DB	1,350	238
13	2 ACA POPUP TENTS	9/25/12	1,897		X	948	5	HY 200DB	1,317	232
14	ELECTRONIC TIMING SYSTEM	3/01/11	62,913		X	10,871	5	HY 200DB	52,042	7,247
15	TIMING SYSTEM EQUIPMENT	3/20/12	914		X	457	5	HY 200DB	700	86
16	TRANSPONDERS	12/31/12	7,700		X	3,850	5	HY 200DB	5,067	1,053
17	WEBSITE REBUILD	8/01/09	41,260		X	20,630	3	HY 200DB	41,260	0
	Mass Sale: 12/31/15									
18	WEBSITE REBUILD	6/21/10	12,975		X	6,487	3	HY 200DB	12,975	0
	Mass Sale: 12/31/15									
19	Manager Laptop	4/03/13	1,074		X	537	5	HY 200DB	559	206
20	GoPro Camera Setup	3/12/13	709		X	354	5	HY 200DB	369	136
21	3 Bike A Frame Racks	5/01/13	510		X	255	5	HY 200DB	265	98
22	BRAC Podium Blocks	7/02/13	750		X	459	7	HY 200DB	291	131
23	Red Green Course Preview Flags	8/20/13	765		X	469	7	HY 200DB	296	134
24	Walls for BRAC Tent	8/27/13	1,600		X	979	7	HY 200DB	621	280
25	4 Rolls Course Fencing	8/27/13	1,942		X	1,189	7	HY 200DB	753	340
26	Timing Chips	6/15/13	665		X	332	5	HY 200DB	346	127
27	Race Registration Website Upgrade	10/03/13	4,103		X	2,051	3	HY 200DB	3,191	608
28	Mac Computer-Membership	6/23/09	1,744		X	872	5	HY 200DB	1,744	0
29	Slide Projector	1/20/09	320		X	160	5	HY 200DB	320	0
30	Mac Air Computer	12/31/11	1,235		X	214	5	HY 200DB	1,021	143
31	Projector & Screen	3/20/14	801		X	400	5	HY 200DB	481	128
32	Tent Frame & Flag Poles	9/09/14	678		X	339	5	HY 200DB	407	108
			<u>165,766</u>			<u>67,133</u>			<u>144,168</u>	<u>11,568</u>
<b>Grand Totals</b>			195,281			96,648			144,168	13,969
<b>Less: Dispositions and Transfers</b>			54,235			27,117			54,235	0
<b>Less: Start-up/Org Expense</b>			0			0			0	0
<b>Net Grand Totals</b>			<u>141,046</u>			<u>69,531</u>			<u>89,933</u>	<u>13,969</u>

84-0935240

**AMT Asset Report**

FYE: 12/31/2015

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>3-year GDS Property:</b>									
35	Website Redesign	12/31/15	27,760			27,760	3 MQ150DB	0	1,735
			<u>27,760</u>			<u>27,760</u>		<u>0</u>	<u>1,735</u>
<b>5-year GDS Property:</b>									
33	Podium Backdrop	10/02/15	799			799	5 MQ150DB	0	30
34	CX Start/Finish Flags	10/19/15	956			956	5 MQ150DB	0	36
			<u>1,755</u>			<u>1,755</u>		<u>0</u>	<u>66</u>
<b>Prior MACRS:</b>									
1	RACE BARRIERS & SIGNAGE	5/28/06	8,808			8,808	7 HY 150DB	8,808	0
2	TENT & CANOPY	3/23/07	1,721			1,721	7 HY 150DB	1,721	0
3	500HD BLACK STEP IN	10/01/08	1,345		X	672	7 HY 200DB	1,345	0
4	150 18" TRAFFIC CONES	5/28/08	839		X	419	7 HY 200DB	839	0
5	8 DYNALITE SIGN STANDS	7/12/08	730		X	365	7 HY 200DB	730	0
6	100 18" TRAFFIC CONES	7/12/08	634		X	317	7 HY 200DB	634	0
7	SPECTRUM DIGITAL SIGN	8/10/09	1,691		X	845	5 HY 200DB	1,691	0
8	LAP COUNTER	4/26/10	1,100		X	550	5 HY 200DB	1,100	0
9	DELL LAPTOP	12/31/11	872		X	151	5 HY 200DB	721	101
10	DELL LAPTOP 2	12/31/11	926		X	0	5 HY 200DB	926	0
11	A FRAME BIKE HOLDER	5/05/12	600		X	300	5 HY 200DB	514	34
12	LAPTOP RACE KIT 3	8/29/12	1,945		X	972	5 HY 200DB	1,665	112
13	2 ACA POPUP TENTS	9/25/12	1,897		X	948	5 HY 200DB	1,624	109
14	ELECTRONIC TIMING SYSTEM	3/01/11	62,913		X	10,871	5 HY 200DB	52,042	7,247
15	TIMING SYSTEM EQUIPMENT	3/20/12	914			914	5 HY 150DB	760	62
16	TRANSPONDERS	12/31/12	7,700		X	3,850	5 HY 200DB	6,591	444
17	WEBSITE REBUILD	8/01/09	41,260		X	20,630	3 HY 200DB	41,260	0
	Mass Sale: 12/31/15								
18	WEBSITE REBUILD	6/21/10	12,975		X	6,487	3 HY 200DB	12,975	0
	Mass Sale: 12/31/15								
19	Manager Laptop	4/03/13	1,074		X	537	5 HY 200DB	816	103
20	GoPro Camera Setup	3/12/13	709		X	354	5 HY 200DB	539	68
21	3 Bike A Frame Racks	5/01/13	510		X	255	5 HY 200DB	388	49
22	BRAC Podium Blocks	7/02/13	750		X	459	7 HY 200DB	291	131
23	Red Green Course Preview Flags	8/20/13	765		X	469	7 HY 200DB	296	134
24	Walls for BRAC Tent	8/27/13	1,600		X	979	7 HY 200DB	621	280
25	4 Rolls Course Fencing	8/27/13	1,942		X	1,189	7 HY 200DB	753	340
26	Timing Chips	6/15/13	665		X	332	5 HY 200DB	346	127
27	Race Registration Website Upgrade	10/03/13	4,103		X	2,051	3 HY 200DB	3,191	608
28	Mac Computer-Membership	6/23/09	1,744		X	872	5 HY 200DB	1,744	0
29	Slide Projector	1/20/09	320		X	160	5 HY 200DB	320	0
30	Mac Air Computer	12/31/11	1,235		X	214	5 HY 200DB	1,021	143
31	Projector & Screen	3/20/14	801		X	400	5 HY 200DB	481	128
32	Tent Frame & Flag Poles	9/09/14	678		X	339	5 HY 200DB	407	108
			<u>165,766</u>			<u>67,430</u>		<u>147,160</u>	<u>10,328</u>
<b>Grand Totals</b>			195,281			96,945		147,160	12,129
<b>Less: Dispositions and Transfers</b>			<u>54,235</u>			<u>27,117</u>		<u>54,235</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>141,046</u>			<u>69,828</u>		<u>92,925</u>	<u>12,129</u>

84-0935240

**Bonus Depreciation Report**

FYE: 12/31/2015

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
<b>Activity: Form 990, Page 1</b>								
3	500HD BLACK STEP IN	10/01/08	1,345		0	0	673	672
4	150 18" TRAFFIC CONES	5/28/08	839		0	0	420	419
5	8 DYNALITE SIGN STANDS	7/12/08	730		0	0	365	365
6	100 18" TRAFFIC CONES	7/12/08	634		0	0	317	317
7	SPECTRUM DIGITAL SIGN	8/10/09	1,691		0	0	846	845
8	LAP COUNTER	4/26/10	1,100		0	0	550	550
9	DELL LAPTOP	12/31/11	872		0	0	721	151
10	DELL LAPTOP 2	12/31/11	926		0	0	766	160
11	A FRAME BIKE HOLDER	5/05/12	600		0	0	300	300
12	LAPTOP RACE KIT 3	8/29/12	1,945		0	0	973	972
13	2 ACA POPUP TENTS	9/25/12	1,897		0	0	949	948
14	ELECTRONIC TIMING SYSTEM	3/01/11	62,913		0	0	52,042	10,871
15	TIMING SYSTEM EQUIPMENT	3/20/12	914		0	0	457	457
16	TRANSPONDERS	12/31/12	7,700		0	0	3,850	3,850
17	WEBSITE REBUILD	8/01/09	41,260		0	0	20,630	20,630
18	WEBSITE REBUILD	6/21/10	12,975		0	0	6,488	6,487
19	Manager Laptop	4/03/13	1,074		0	0	537	537
20	GoPro Camera Setup	3/12/13	709		0	0	355	354
21	3 Bike A Frame Racks	5/01/13	510		0	0	255	255
22	BRAC Podium Blocks	7/02/13	750		0	0	291	459
23	Red Green Course Preview Flags	8/20/13	765		0	0	296	469
24	Walls for BRAC Tent	8/27/13	1,600		0	0	621	979
25	4 Rolls Course Fencing	8/27/13	1,942		0	0	753	1,189
26	Timing Chips	6/15/13	665		0	0	333	332
27	Race Registration Website Upgrade	10/03/13	4,103		0	0	2,052	2,051
28	Mac Computer-Membership	6/23/09	1,744		0	0	872	872
29	Slide Projector	1/20/09	320		0	0	160	160
30	Mac Air Computer	12/31/11	1,235		0	0	1,021	214
31	Projector & Screen	3/20/14	801		0	0	401	400
32	Tent Frame & Flag Poles	9/09/14	678		0	0	339	339
	<b>Form 990, Page 1</b>		155,237		0	0	98,633	56,604
	<b>*Less: Dispositions and Transfers</b>		54,235		0	0	27,118	27,117
	<b>Net Form 990, Page 1</b>		101,002		0	0	71,515	29,487
	<b>Grand Total</b>		155,237		0	0	98,633	56,604
	<b>Less: Dispositions and Transfers</b>		54,235		0	0	27,118	27,117
	<b>Net Grand Total</b>		101,002		0	0	71,515	29,487



84-0935240

**Depreciation Adjustment Report**

FYE: 12/31/2015

**All Business Activities**

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
<b>MACRS Adjustments:</b>						
Page 1	1	1	RACE BARRIERS & SIGNAGE	0	0	0
Page 1	1	2	TENT & CANOPY	0	0	0
Page 1	1	3	500HD BLACK STEP IN	0	0	0
Page 1	1	4	150 18" TRAFFIC CONES	0	0	0
Page 1	1	5	8 DYNALITE SIGN STANDS	0	0	0
Page 1	1	6	100 18" TRAFFIC CONES	0	0	0
Page 1	1	7	SPECTRUM DIGITAL SIGN	0	0	0
Page 1	1	8	LAP COUNTER	0	0	0
Page 1	1	9	DELL LAPTOP	101	101	0
Page 1	1	10	DELL LAPTOP 2	107	0	107
Page 1	1	11	A FRAME BIKE HOLDER	65	34	31
Page 1	1	12	LAPTOP RACE KIT 3	238	112	126
Page 1	1	13	2 ACA POPUP TENTS	232	109	123
Page 1	1	14	ELECTRONIC TIMING SYSTEM	7,247	7,247	0
Page 1	1	15	TIMING SYSTEM EQUIPMENT	86	62	24
Page 1	1	16	TRANSPONDERS	1,053	444	609
Page 1	1	17	WEBSITE REBUILD	0	0	0
Page 1	1	18	WEBSITE REBUILD	0	0	0
Page 1	1	19	Manager Laptop	206	103	103
Page 1	1	20	GoPro Camera Setup	136	68	68
Page 1	1	21	3 Bike A Frame Racks	98	49	49
Page 1	1	22	BRAC Podium Blocks	131	131	0
Page 1	1	23	Red Green Course Preview Flags	134	134	0
Page 1	1	24	Walls for BRAC Tent	280	280	0
Page 1	1	25	4 Rolls Course Fencing	340	340	0
Page 1	1	26	Timing Chips	127	127	0
Page 1	1	27	Race Registration Website Upgrade	608	608	0
Page 1	1	28	Mac Computer-Membership	0	0	0
Page 1	1	29	Slide Projector	0	0	0
Page 1	1	30	Mac Air Computer	143	143	0
Page 1	1	31	Projector & Screen	128	128	0
Page 1	1	32	Tent Frame & Flag Poles	108	108	0
Page 1	1	33	Podium Backdrop	40	30	10
Page 1	1	34	CX Start/Finish Flags	48	36	12
				<u>11,656</u>	<u>10,394</u>	<u>1,262</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b>Prior MACRS:</b>					
1	RACE BARRIERS & SIGNAGE	5/28/06	8,808	0	0
2	TENT & CANOPY	3/23/07	1,721	0	0
3	500HD BLACK STEP IN	10/01/08	1,345	0	0
4	150 18" TRAFFIC CONES	5/28/08	839	0	0
5	8 DYNALITE SIGN STANDS	7/12/08	730	0	0
6	100 18" TRAFFIC CONES	7/12/08	634	0	0
7	SPECTRUM DIGITAL SIGN	8/10/09	1,691	0	0
8	LAP COUNTER	4/26/10	1,100	0	0
9	DELL LAPTOP	12/31/11	872	50	50
10	DELL LAPTOP 2	12/31/11	926	53	0
11	A FRAME BIKE HOLDER	5/05/12	600	65	35
12	LAPTOP RACE KIT 3	8/29/12	1,945	238	112
13	2 ACA POPUP TENTS	9/25/12	1,897	232	109
14	ELECTRONIC TIMING SYSTEM	3/01/11	62,913	3,624	3,624
15	TIMING SYSTEM EQUIPMENT	3/20/12	914	85	61
16	TRANSPONDERS	12/31/12	7,700	1,053	443
19	Manager Laptop	4/03/13	1,074	123	62
20	GoPro Camera Setup	3/12/13	709	82	41
21	3 Bike A Frame Racks	5/01/13	510	59	29
22	BRAC Podium Blocks	7/02/13	750	94	94
23	Red Green Course Preview Flags	8/20/13	765	96	96
24	Walls for BRAC Tent	8/27/13	1,600	199	199
25	4 Rolls Course Fencing	8/27/13	1,942	243	243
26	Timing Chips	6/15/13	665	77	77
27	Race Registration Website Upgrade	10/03/13	4,103	304	304
28	Mac Computer-Membership	6/23/09	1,744	0	0
29	Slide Projector	1/20/09	320	0	0
30	Mac Air Computer	12/31/11	1,235	71	71
31	Projector & Screen	3/20/14	801	77	77
32	Tent Frame & Flag Poles	9/09/14	678	65	65
33	Podium Backdrop	10/02/15	799	304	231
34	CX Start/Finish Flags	10/19/15	956	363	276
35	Website Redesign	12/31/15	27,760	16,965	13,013
			<u>141,046</u>	<u>24,522</u>	<u>19,312</u>

**Grand Totals**

<u>141,046</u>	<u>24,522</u>	<u>19,312</u>
----------------	---------------	---------------

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2014 &amp; 2015</b>
For calendar year 2015, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

**Bicycle Racing Association of Colo****84-0935240**

		2014	2015	Differences
<b>Revenue</b>	1. Contributions, gifts, grants .....	1. 33,012	31,438	-1,574
	2. Membership dues and assessments .....	2. 82,596	96,753	14,157
	3. Government contributions and grants .....	3.		
	4. Program service revenue .....	4. 149,664	151,342	1,678
	5. Investment income .....	5. 214	171	-43
	6. Proceeds from tax exempt bonds .....	6.		
	7. Net gain or (loss) from sale of assets other than inventory .....	7.		
	8. Net income or (loss) from fundraising events .....	8.		
	9. Net income or (loss) from gaming .....	9.		
	10. Net gain or (loss) on sales of inventory .....	10.		
	11. Other revenue .....	11.		
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>12. 265,486</b>	<b>279,704</b>	<b>14,218</b>
<b>Expenses</b>	13. Grants and similar amounts paid .....	13. 10,000	2,650	-7,350
	14. Benefits paid to or for members .....	14.		
	15. Compensation of officers, directors, trustees, etc. ....	15. 43,334	55,000	11,666
	16. Salaries, other compensation, and employee benefits .....	16. 61,281	47,940	-13,341
	17. Professional fundraising fees .....	17.		
	18. Other professional fees .....	18. 9,048	7,205	-1,843
	19. Occupancy, rent, utilities, and maintenance .....	19. 6,670	5,439	-1,231
	20. Depreciation and Depletion .....	20. 16,568	13,969	-2,599
	21. Other expenses .....	21. 170,652	149,593	-21,059
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>22. 317,553</b>	<b>281,796</b>	<b>-35,757</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>23. -52,067</b>	<b>-2,092</b>	<b>49,975</b>
<b>Other Information</b>	24. Total exempt revenue .....	24. 265,486	279,704	14,218
	25. Total unrelated revenue .....	25.		
	26. Total excludable revenue .....	26. 149,878	151,513	1,635
	27. Total assets .....	27. 239,555	233,041	-6,514
	28. Total liabilities .....	28. 10,545	6,123	-4,422
	29. Retained earnings .....	29. 229,010	226,918	-2,092
	30. Number of voting members of governing body .....	30. 10	10	
31. Number of independent voting members of governing body .....	31. 10	10		
32. Number of employees .....	32. 6	6		
33. Number of volunteers .....	33.			

Form <b>990</b>	<b>Tax Return History</b>	<b>2015</b>
-----------------	---------------------------	-------------

Name <b>Bicycle Racing Association of Colo</b>	Employer Identification Number <b>84-0935240</b>
---	---

	2011	2012	2013	2014	2015	2016
Contributions, gifts, grants .....				33,012	31,438	
Membership dues .....				82,596	96,753	
Program service revenue .....				149,664	151,342	
Capital gain or loss .....						
Investment income .....				214	171	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....						
<b>Total revenue</b> .....				<b>265,486</b>	<b>279,704</b>	
Grants and similar amounts paid .....				10,000	2,650	
Benefits paid to or for members .....						
Compensation of officers, etc. ....				43,334	55,000	
Other compensation .....				61,281	47,940	
Professional fees .....				9,048	7,205	
Occupancy costs .....				6,670	5,439	
Depreciation and depletion .....				16,568	13,969	
Other expenses .....				170,652	149,593	
<b>Total expenses</b> .....				<b>317,553</b>	<b>281,796</b>	
<b>Excess or (Deficit)</b> .....				<b>-52,067</b>	<b>-2,092</b>	
<b>Total exempt revenue</b> .....				<b>265,486</b>	<b>279,704</b>	
<b>Total unrelated revenue</b> .....						
<b>Total excludable revenue</b> .....				<b>149,878</b>	<b>151,513</b>	
<b>Total Assets</b> .....				<b>239,555</b>	<b>233,041</b>	
<b>Total Liabilities</b> .....				<b>10,545</b>	<b>6,123</b>	
<b>Net Fund Balances</b> .....				<b>229,010</b>	<b>226,918</b>	

84-0935240

**Federal Statements**

FYE: 12/31/2015

**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management &amp; General</u>	<u>Fund Raising</u>
Graphic Design	\$ 2,618	\$ 2,618	\$	\$
Background Screening	91		91	
Total	<u>\$ 2,709</u>	<u>\$ 2,618</u>	<u>\$ 91</u>	<u>\$ 0</u>

**Form 990, Part IX, Line 24e - All Other Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management &amp; General</u>	<u>Fund Raising</u>
PreJ Permits	\$ 575	\$ 575	\$	\$
DUES AND SUBSCRIPTIONS	160		160	
LICENSES	134		134	
MISC	121		121	
BANK SERVICE CHARGES	90		90	
Total	<u>\$ 1,080</u>	<u>\$ 575</u>	<u>\$ 505</u>	<u>\$ 0</u>

84-0935240

**Federal Statements**

FYE: 12/31/2015

**Schedule A, Part III, Line 1(e)**

<u>Description</u>	<u>Amount</u>
Individuals	\$ 74,495
Juniors	5,145
Club Dues	10,806
One Day Memberships	6,307
COBRAS Bike Team	12,000
DONORS < \$5000	19,438
Total	\$ <u>128,191</u>

**Schedule A, Part III, Line 2(e)**

<u>Description</u>	<u>Amount</u>
Race Registration Fees	\$ 86,183
Camp Income	35,994
USAC Fee Rebates	33,871
Race Date Fees	1,125
Race Kit Fees	1,032
Misc Revenue	452
Fee Refunds and Waivers	-7,315
Taxable Interest on Savings and Temporary Cash Investments	171
Total	\$ <u>151,513</u>