

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

As of November 30, 2015

	Nov 30, 15	Nov 30, 14	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · 1st Bank Checking	25,323.57	25,078.22	245.35	1.0%
1001 · 1st Bank Money Market Operating	40,465.77	47,094.11	-6,628.34	-14.1%
1002 · 1st Bank Money Market - Junior	50,801.40	50,757.32	44.08	0.1%
1005 · 1st Bank Money Market - Capital	83,800.50	100,488.04	-16,687.54	-16.6%
1006 · Vic Williams Scholarship Fund	0.00	8,250.62	-8,250.62	-100.0%
<b>Total Checking/Savings</b>	<b>200,391.24</b>	<b>231,668.31</b>	<b>-31,277.07</b>	<b>-13.5%</b>
<b>Other Current Assets</b>				
1300 · Undeposited Funds	0.00	-846.00	846.00	100.0%
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>-846.00</b>	<b>846.00</b>	<b>100.0%</b>
<b>Total Current Assets</b>	<b>200,391.24</b>	<b>230,822.31</b>	<b>-30,431.07</b>	<b>-13.2%</b>
<b>Fixed Assets</b>				
<b>1400 · Fixed Asset</b>				
1410 · Office Equipment	5,174.74	6,234.74	-1,060.00	-17.0%
1415 · Accumulated Depr-Office Equip	-4,124.60	-4,157.00	32.40	0.8%
1420 · Race Kit	31,817.21	30,567.21	1,250.00	4.1%
1425 · Accumulated Depr- Race Kit	-26,441.17	-23,736.00	-2,705.17	-11.4%
1430 · Website Rebuild	75,116.66	58,337.66	16,779.00	28.8%
1435 · Accumulated Depr- Website	-57,426.33	-54,456.00	-2,970.33	-5.5%
1440 · Timing System	72,191.93	72,191.93	0.00	0.0%
1445 · Accumulated Dep - Timing System	-72,124.40	-62,766.00	-9,358.40	-14.9%
<b>Total 1400 · Fixed Asset</b>	<b>24,184.04</b>	<b>22,216.54</b>	<b>1,967.50</b>	<b>8.9%</b>
<b>Total Fixed Assets</b>	<b>24,184.04</b>	<b>22,216.54</b>	<b>1,967.50</b>	<b>8.9%</b>
<b>Other Assets</b>				
Security Deposit	0.00	600.00	-600.00	-100.0%
<b>Total Other Assets</b>	<b>0.00</b>	<b>600.00</b>	<b>-600.00</b>	<b>-100.0%</b>
<b>TOTAL ASSETS</b>	<b>224,575.28</b>	<b>253,638.85</b>	<b>-29,063.57</b>	<b>-11.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Credit Cards</b>				
1124 · Capital One Card 9569	0.00	59.90	-59.90	-100.0%
<b>Total Credit Cards</b>	<b>0.00</b>	<b>59.90</b>	<b>-59.90</b>	<b>-100.0%</b>
<b>Other Current Liabilities</b>				
2100 · Payroll Liability - Federal	1,853.86	2,244.90	-391.04	-17.4%
2101 · Payroll Liabilities - State	338.00	387.00	-49.00	-12.7%
2102 · Payroll Liabilities - SUI	8.74	48.85	-40.11	-82.1%
2110 · Payroll Liabilities- City	1.75	-6.17	7.92	128.4%
2510 · Deferred Revenues	0.00	495.00	-495.00	-100.0%
<b>Total Other Current Liabilities</b>	<b>2,202.35</b>	<b>3,169.58</b>	<b>-967.23</b>	<b>-30.5%</b>
<b>Total Current Liabilities</b>	<b>2,202.35</b>	<b>3,229.48</b>	<b>-1,027.13</b>	<b>-31.8%</b>
<b>Total Liabilities</b>	<b>2,202.35</b>	<b>3,229.48</b>	<b>-1,027.13</b>	<b>-31.8%</b>
<b>Equity</b>				
<b>3100 · Restricted Funds</b>				
3101 · Capital Replacement Fund	85,000.00	100,000.00	-15,000.00	-15.0%
3102 · Junior Development Fund	50,000.00	50,000.00	0.00	0.0%
<b>Total 3100 · Restricted Funds</b>	<b>135,000.00</b>	<b>150,000.00</b>	<b>-15,000.00</b>	<b>-10.0%</b>
3200 · Operating Reserve Funds	94,009.74	131,076.64	-37,066.90	-28.3%
Net Income	-6,636.81	-30,667.27	24,030.46	78.4%

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Accrual Basis

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

As of November 30, 2015

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	Nov 30, 15	Nov 30, 14	\$ Change	% Change
Total Equity	222,372.93	250,409.37	-28,036.44	-11.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>224,575.28</b>	<b>253,638.85</b>	<b>-29,063.57</b>	<b>-11.5%</b>

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