

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

As of September 30, 2015

	Sep 30, 15	Sep 30, 14	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	6,244.02	36,323.74	-30,079.72	-82.8%
1001 · 1st Bank Money Market Operating	40,460.36	51,192.73	-10,732.37	-21.0%
1002 · 1st Bank Money Market - Junior	50,794.61	50,749.12	45.49	0.1%
1005 · 1st Bank Money Market - Capital	100,572.33	100,471.80	100.53	0.1%
Total Checking/Savings	198,071.32	238,737.39	-40,666.07	-17.0%
Other Current Assets				
12210 · Event Revenue Due	17,000.00	0.00	17,000.00	100.0%
1300 · Undeposited Funds	0.00	180.00	-180.00	-100.0%
Total Other Current Assets	17,000.00	180.00	16,820.00	9,344.4%
Total Current Assets	215,071.32	238,917.39	-23,846.07	-10.0%
Fixed Assets				
1400 · Fixed Asset				
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	30,062.21	30,567.21	-505.00	-1.7%
1425 · Accumulated Depr- Race Kit	-26,081.17	-23,376.00	-2,705.17	-11.6%
1430 · Website Rebuild	58,337.66	58,337.66	0.00	0.0%
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	-69,584.40	-60,226.00	-9,358.40	-15.5%
Total 1400 · Fixed Asset	8,550.04	25,116.54	-16,566.50	-66.0%
Total Fixed Assets	8,550.04	25,116.54	-16,566.50	-66.0%
Other Assets				
Security Deposit	0.00	300.00	-300.00	-100.0%
Total Other Assets	0.00	300.00	-300.00	-100.0%
TOTAL ASSETS	223,621.36	264,333.93	-40,712.57	-15.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable Trade	4,109.00	0.00	4,109.00	100.0%
Total Accounts Payable	4,109.00	0.00	4,109.00	100.0%
Credit Cards				
1124 · Capital One Card 9569	0.00	59.90	-59.90	-100.0%
Total Credit Cards	0.00	59.90	-59.90	-100.0%
Other Current Liabilities				
2100 · Payroll Liability - Federal	1,853.86	3,575.75	-1,721.89	-48.2%
2101 · Payroll Liabilities - State	338.00	823.00	-485.00	-58.9%
2102 · Payroll Liabilities - SUI	10.57	44.33	-33.76	-76.2%
2110 · Payroll Liabilities- City	23.50	11.50	12.00	104.4%
2300 · Radio Rentals	0.00	356.50	-356.50	-100.0%
Total Other Current Liabilities	2,225.93	4,811.08	-2,585.15	-53.7%
Total Current Liabilities	6,334.93	4,870.98	1,463.95	30.1%
Total Liabilities	6,334.93	4,870.98	1,463.95	30.1%
Equity				
3100 · Restricted Funds				
3101 · Capital Replacement Fund	100,000.00	100,000.00	0.00	0.0%
3102 · Junior Development Fund	50,000.00	50,000.00	0.00	0.0%

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10/08/15

Accrual Basis

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

As of September 30, 2015

	Sep 30, 15	Sep 30, 14	\$ Change	% Change
Total 3100 · Restricted Funds	150,000.00	150,000.00	0.00	0.0%
3200 · Operating Reserve Funds	79,009.74	131,076.64	-52,066.90	-39.7%
Net Income	-11,723.31	-21,613.69	9,890.38	45.8%
Total Equity	217,286.43	259,462.95	-42,176.52	-16.3%
TOTAL LIABILITIES & EQUITY	223,621.36	264,333.93	-40,712.57	-15.4%
