

**Bicycle Racing Association of Colorado**  
**Balance Sheet Prev Year Comparison**  
As of June 30, 2015

	Jun 30, 15	Jun 30, 14	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
1000 · 1st Bank Checking	12,342.45	23,369.00	-11,026.55	-47.2%
1001 · 1st Bank Money Market Operating	40,452.20	51,179.82	-10,727.62	-21.0%
1002 · 1st Bank Money Market - Junior	50,784.37	50,736.33	48.04	0.1%
1005 · 1st Bank Money Market - Capital	100,546.98	100,446.48	100.50	0.1%
<b>Total Checking/Savings</b>	<b>204,126.00</b>	<b>225,731.63</b>	<b>-21,605.63</b>	<b>-9.6%</b>
Other Current Assets				
1300 · Undeposited Funds	0.00	50.00	-50.00	-100.0%
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>50.00</b>	<b>-50.00</b>	<b>-100.0%</b>
<b>Total Current Assets</b>	<b>204,126.00</b>	<b>225,781.63</b>	<b>-21,655.63</b>	<b>-9.6%</b>
<b>Fixed Assets</b>				
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	29,889.40	172.81	0.6%
1425 · Accumulated Depr- Race Kit	-25,541.17	-22,836.00	-2,705.17	-11.9%
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	-65,774.40	-56,416.00	-9,358.40	-16.6%
<b>Total 1400 · Fixed Asset</b>	<b>12,900.04</b>	<b>28,788.73</b>	<b>-15,888.69</b>	<b>-55.2%</b>
<b>Total Fixed Assets</b>	<b>12,900.04</b>	<b>28,788.73</b>	<b>-15,888.69</b>	<b>-55.2%</b>
<b>Other Assets</b>				
Security Deposit	0.00	300.00	-300.00	-100.0%
<b>Total Other Assets</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>-100.0%</b>
<b>TOTAL ASSETS</b>	<b>217,026.04</b>	<b>254,870.36</b>	<b>-37,844.32</b>	<b>-14.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Credit Cards				
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>
Other Current Liabilities				
2100 · Payroll Liability - Federal	1,853.86	0.00	1,853.86	100.0%
2101 · Payroll Liabilities - State	338.00	588.00	-250.00	-42.5%
2102 · Payroll Liabilities - SUI	44.01	121.44	-77.43	-63.8%
2110 · Payroll Liabilities- City	23.50	17.25	6.25	36.2%
2300 · Radio Rentals	0.00	202.50	-202.50	-100.0%
<b>Total Other Current Liabilities</b>	<b>2,259.37</b>	<b>929.19</b>	<b>1,330.18</b>	<b>143.2%</b>
<b>Total Current Liabilities</b>	<b>2,259.37</b>	<b>989.09</b>	<b>1,270.28</b>	<b>128.4%</b>
<b>Total Liabilities</b>	<b>2,259.37</b>	<b>989.09</b>	<b>1,270.28</b>	<b>128.4%</b>
<b>Equity</b>				
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%
<b>Total 3100 · Restricted Funds</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.0%</b>
3200 · Operating Reserve Funds	79,009.74	131,076.64	-52,066.90	-39.7%
Net Income	-14,243.07	-27,195.37	12,952.30	47.6%
<b>Total Equity</b>	<b>214,766.67</b>	<b>253,881.27</b>	<b>-39,114.60</b>	<b>-15.4%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>217,026.04</b>	<b>254,870.36</b>	<b>-37,844.32</b>	<b>-14.9%</b>