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04/10/15

Accrual Basis

**Bicycle Racing Association of Colorado**  
**Balance Sheet Prev Year Comparison**  
 As of March 31, 2015

	Mar 31, 15	Mar 31, 14	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · 1st Bank Checking	30,602.83	25,994.60	4,608.23
1001 · 1st Bank Money Market Operating	40,444.13	51,167.27	-10,723.14
1002 · 1st Bank Money Market - Junior	50,774.24	50,723.68	50.56
1005 · 1st Bank Money Market - Capital	100,521.91	120,418.04	-19,896.13
<b>Total Checking/Savings</b>	<b>222,343.11</b>	<b>248,303.59</b>	<b>-25,960.48</b>
<b>Other Current Assets</b>			
1300 · Undeposited Funds	0.00	-75.00	75.00
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>-75.00</b>	<b>75.00</b>
<b>Total Current Assets</b>	<b>222,343.11</b>	<b>248,228.59</b>	<b>-25,885.48</b>
<b>Fixed Assets</b>			
<b>1400 · Fixed Asset</b>			
1410 · Office Equipment	6,234.74	6,234.74	0.00
1415 · Accumulated Depr-Office Equip	-4,157.00	-4,157.00	0.00
1420 · Race Kit	30,939.21	29,889.40	1,049.81
1425 · Accumulated Depr- Race Kit	-24,456.00	-22,296.00	-2,160.00
1430 · Website Rebuild	58,337.66	58,337.66	0.00
1435 · Accumulated Depr- Website	-54,456.00	-54,456.00	0.00
1440 · Timing System	72,191.93	72,191.93	0.00
1445 · Accumulated Dep - Timing System	-67,846.00	-52,606.00	-15,240.00
<b>Total 1400 · Fixed Asset</b>	<b>16,788.54</b>	<b>33,138.73</b>	<b>-16,350.19</b>
<b>Total Fixed Assets</b>	<b>16,788.54</b>	<b>33,138.73</b>	<b>-16,350.19</b>
<b>Other Assets</b>			
Security Deposit	0.00	300.00	-300.00
<b>Total Other Assets</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>
<b>TOTAL ASSETS</b>	<b>239,131.65</b>	<b>281,667.32</b>	<b>-42,535.67</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
<b>Total Credit Cards</b>	<b>0.00</b>	<b>59.90</b>	<b>-59.90</b>
<b>Other Current Liabilities</b>			
2100 · Payroll Liability - Federal	1,418.54	0.00	1,418.54
2101 · Payroll Liabilities - State	271.00	263.00	8.00
2102 · Payroll Liabilities - SUI	239.26	238.07	1.19
2110 · Payroll Liabilities- City	15.58	29.25	-13.67
2300 · Radio Rentals	0.00	167.50	-167.50
<b>Total Other Current Liabilities</b>	<b>1,944.38</b>	<b>697.82</b>	<b>1,246.56</b>
<b>Total Current Liabilities</b>	<b>1,944.38</b>	<b>757.72</b>	<b>1,186.66</b>
<b>Total Liabilities</b>	<b>1,944.38</b>	<b>757.72</b>	<b>1,186.66</b>
<b>Equity</b>			
<b>3100 · Restricted Funds</b>			
3101 · Capital Replacement Fund	100,000.00	100,000.00	0.00
3102 · Junior Development Fund	50,000.00	50,000.00	0.00
<b>Total 3100 · Restricted Funds</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>

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	Mar 31, 15	Mar 31, 14	\$ Change
3200 - Operating Reserve Funds	80,503.24	131,076.64	-50,573.40
Net Income	6,684.03	-167.04	6,851.07
Total Equity	237,187.27	280,909.60	-43,722.33
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>239,131.65</u></b>	<b><u>281,667.32</u></b>	<b><u>-42,535.67</u></b>

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Accrual Basis

# Bicycle Racing Association of Colorado Balance Sheet Prev Year Comparison

As of March 31, 2015

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	% Change
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Bank Checking	17.7%
1001 · 1st Bank Money Market Operating	-21.0%
1002 · 1st Bank Money Market - Junior	0.1%
1005 · 1st Bank Money Market - Capital	-16.5%
<b>Total Checking/Savings</b>	-10.5%
<b>Other Current Assets</b>	
1300 · Undeposited Funds	100.0%
<b>Total Other Current Assets</b>	100.0%
<b>Total Current Assets</b>	-10.4%
<b>Fixed Assets</b>	
1400 · Fixed Asset	
1410 · Office Equipment	0.0%
1415 · Accumulated Depr-Office Equip	0.0%
1420 · Race Kit	3.5%
1425 · Accumulated Depr- Race Kit	-9.7%
1430 · Website Rebuild	0.0%
1435 · Accumulated Depr- Website	0.0%
1440 · Timing System	0.0%
1445 · Accumulated Dep - Timing System	-29.0%
<b>Total 1400 · Fixed Asset</b>	-49.3%
<b>Total Fixed Assets</b>	-49.3%
<b>Other Assets</b>	
Security Deposit	-100.0%
<b>Total Other Assets</b>	-100.0%
<b>TOTAL ASSETS</b>	<b>-15.1%</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
1124 · Capital One Card 9569	-100.0%
<b>Total Credit Cards</b>	-100.0%
<b>Other Current Liabilities</b>	
2100 · Payroll Liability - Federal	100.0%
2101 · Payroll Liabilities - State	3.0%
2102 · Payroll Liabilities - SUI	0.5%
2110 · Payroll Liabilities- City	-46.7%
2300 · Radio Rentals	-100.0%
<b>Total Other Current Liabilities</b>	178.6%
<b>Total Current Liabilities</b>	156.6%
<b>Total Liabilities</b>	156.6%
<b>Equity</b>	
3100 · Restricted Funds	
3101 · Capital Replacement Fund	0.0%
3102 · Junior Development Fund	0.0%
<b>Total 3100 · Restricted Funds</b>	0.0%

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	% Change
3200 - Operating Reserve Funds	-38.6%
Net Income	4,101.5%
Total Equity	-15.6%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-15.1%</b>