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Accrual Basis

**Bicycle Racing Association of Colorado**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2014**

	Sep 30, 14	Sep 30, 13	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
1000 · 1st Bank Checking	56,002.08	19,888.94	36,113.14	181.6%
1001 · 1st Bank Money Market Operating	51,192.73	56,133.02	-4,940.29	-8.8%
1002 · 1st Bank Money Market - Junior	50,749.12	56,690.00	-5,940.88	-10.5%
1005 · 1st Bank Money Market - Capital	100,471.80	130,339.00	-29,867.20	-22.9%
<b>Total Checking/Savings</b>	<b>258,415.73</b>	<b>263,050.96</b>	<b>-4,635.23</b>	<b>-1.8%</b>
Accounts Receivable				
1200 · Accounts Receivable	1,948.00	1,586.50	361.50	22.8%
<b>Total Accounts Receivable</b>	<b>1,948.00</b>	<b>1,586.50</b>	<b>361.50</b>	<b>22.8%</b>
Other Current Assets				
1300 · Undeposited Funds	180.00	2,272.26	-2,092.26	-92.1%
<b>Total Other Current Assets</b>	<b>180.00</b>	<b>2,272.26</b>	<b>-2,092.26</b>	<b>-92.1%</b>
<b>Total Current Assets</b>	<b>260,543.73</b>	<b>266,909.72</b>	<b>-6,365.99</b>	<b>-2.4%</b>
<b>Fixed Assets</b>				
1400 · Fixed Asset				
1410 · Office Equipment	6,234.74	5,905.90	328.84	5.6%
1415 · Accumulated Depr-Office Equip	-4,157.00	-4,116.96	-40.04	-1.0%
1420 · Race Kit	30,261.40	29,889.40	372.00	1.2%
1425 · Accumulated Depr- Race Kit	-23,376.00	-20,249.00	-3,127.00	-15.4%
1430 · Website Rebuild	58,337.66	54,235.00	4,102.66	7.6%
1435 · Accumulated Depr- Website	-54,456.00	-53,088.00	-1,368.00	-2.6%
1440 · Timing System	72,191.93	72,191.93	0.00	0.0%
1445 · Accumulated Dep - Timing System	-60,226.00	-44,850.00	-15,376.00	-34.3%
<b>Total 1400 · Fixed Asset</b>	<b>24,810.73</b>	<b>39,918.27</b>	<b>-15,107.54</b>	<b>-37.9%</b>
<b>Total Fixed Assets</b>	<b>24,810.73</b>	<b>39,918.27</b>	<b>-15,107.54</b>	<b>-37.9%</b>
<b>TOTAL ASSETS</b>	<b>285,354.46</b>	<b>306,827.99</b>	<b>-21,473.53</b>	<b>-7.0%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Current Liabilities				
Credit Cards				
1124 · Capital One Card 9569	59.90	89.85	-29.95	-33.3%
<b>Total Credit Cards</b>	<b>59.90</b>	<b>89.85</b>	<b>-29.95</b>	<b>-33.3%</b>
Other Current Liabilities				
2100 · Payroll Liability - Federal	3,576.18	0.00	3,576.18	100.0%
2101 · Payroll Liabilities - State	824.00	2,056.00	-1,232.00	-59.9%
2102 · Payroll Liabilities - SUI	44.33	18.15	26.18	144.2%
2110 · Payroll Liabilities- City	5.37	29.25	-23.88	-81.6%
2300 · Radio Rentals	566.50	294.00	272.50	92.7%
2410 · Race Entry Gift Certificates	0.00	89.00	-89.00	-100.0%
<b>Total Other Current Liabilities</b>	<b>5,016.38</b>	<b>2,486.40</b>	<b>2,529.98</b>	<b>101.8%</b>
<b>Total Current Liabilities</b>	<b>5,076.28</b>	<b>2,576.25</b>	<b>2,500.03</b>	<b>97.0%</b>
<b>Total Liabilities</b>	<b>5,076.28</b>	<b>2,576.25</b>	<b>2,500.03</b>	<b>97.0%</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	130,981.64	136,455.59	-5,473.95	-4.0%
Net Income	-798.46	17,701.15	-18,499.61	-104.5%
<b>Total Equity</b>	<b>280,183.18</b>	<b>304,156.74</b>	<b>-23,973.56</b>	<b>-7.9%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>285,259.46</b>	<b>306,732.99</b>	<b>-21,473.53</b>	<b>-7.0%</b>