

American Cycling Association
Balance Sheet Prev Year Comparison
As of April 30, 2011

	Apr 30, 11	Apr 30, 10	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	80,409.87	31,156.89	49,252.98	158.1%
1001 · 1st Bank Money Market Operating	73,864.79	211,329.67	-137,464.88	-65.1%
1002 · 1st Bank Money Market - Junior	46,321.84	0.00	46,321.84	100.0%
1005 · 1st Bank Money Market - Capital	20,004.06	0.00	20,004.06	100.0%
Total Checking/Savings	220,600.56	242,486.56	-21,886.00	-9.0%
Accounts Receivable				
1200 · Accounts Receivable	758.00	8,835.22	-8,077.22	-91.4%
Total Accounts Receivable	758.00	8,835.22	-8,077.22	-91.4%
Other Current Assets				
1300 · Undeposited Funds	1,090.00	435.00	655.00	150.6%
1310 · Prepaid Event Insurance	1,275.62	0.00	1,275.62	100.0%
Total Other Current Assets	2,365.62	435.00	1,930.62	443.8%
Total Current Assets	223,724.18	251,756.78	-28,032.60	-11.1%
Fixed Assets				
1400 · Fixed Asset				
1410 · Office Equipment	3,946.71	3,800.98	145.73	3.8%
1415 · Accumulated Dep-Office Equip	-2,363.77	-2,363.77	0.00	0.0%
1420 · Race Kit	18,889.84	18,785.39	104.45	0.6%
1425 · Accumulated Depr- Race Kit	-15,047.12	-15,047.12	0.00	0.0%
1430 · Website Rebuild	54,235.00	48,968.75	5,266.25	10.8%
1435 · Accumulated Depr- Website	-5,730.56	-5,730.56	0.00	0.0%
1440 · Timing System	152,397.74	0.00	152,397.74	100.0%
Total 1400 · Fixed Asset	206,327.84	48,413.67	157,914.17	326.2%
Total Fixed Assets	206,327.84	48,413.67	157,914.17	326.2%
TOTAL ASSETS	430,052.02	300,170.45	129,881.57	43.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Office Lease	0.00	2,750.00	-2,750.00	-100.0%
Total Accounts Payable	0.00	2,750.00	-2,750.00	-100.0%
Credit Cards				
1110 · Capitol One CC	-1,575.00	1,041.82	-2,616.82	-251.2%
1120 · Chris Capitol One CC	33.04	0.00	33.04	100.0%
Total Credit Cards	-1,541.96	1,041.82	-2,583.78	-248.0%
Other Current Liabilities				

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Accrual Basis

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2010 · Accounts Payable	0.00	210.00	-210.00	-100.0%
2101 · Payroll Liabilities - State	771.00	0.00	771.00	100.0%
2102 · Payroll Liabilities - SUI	660.89	124.26	536.63	431.9%
2110 · Payroll Liabilities- City	19.50	298.92	-279.42	-93.5%
2200 · Event Insurance Surcharges	5,201.21	10,728.00	-5,526.79	-51.5%
2300 · Radio Rentals	370.00	597.00	-227.00	-38.0%
2400 · Race Date Deposits	3,550.00	2,000.00	1,550.00	77.5%
Total Other Current Liabilities	10,572.60	13,958.18	-3,385.58	-24.3%
Total Current Liabilities	9,030.64	17,750.00	-8,719.36	-49.1%
Total Liabilities	9,030.64	17,750.00	-8,719.36	-49.1%
Equity				
3100 · Restricted Funds				
3101 · Capital Replacement Fund	100,000.00	4,320.00	95,680.00	2,214.8%
3102 · Junior Development Fund	45,000.00	646.00	44,354.00	6,865.9%
3100 · Restricted Funds - Other	0.00	50.00	-50.00	-100.0%
Total 3100 · Restricted Funds	145,000.00	5,016.00	139,984.00	2,790.8%
3103 · ACA Operational Surcharges	0.00	6,456.00	-6,456.00	-100.0%
3200 · Operating Reserve Funds	124,650.36	170,261.00	-45,610.64	-26.8%
Net Income	151,371.02	100,687.45	50,683.57	50.3%
Total Equity	421,021.38	282,420.45	138,600.93	49.1%
TOTAL LIABILITIES & EQUITY	430,052.02	300,170.45	129,881.57	43.3%