

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

	Apr 30, 11	Apr 30, 10	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
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%
<b>Total Checking/Savings</b>	<b>220,600.56</b>	<b>242,486.56</b>	<b>-21,886.00</b>	<b>-9.0%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	758.00	8,835.22	-8,077.22	-91.4%
<b>Total Accounts Receivable</b>	<b>758.00</b>	<b>8,835.22</b>	<b>-8,077.22</b>	<b>-91.4%</b>
<b>Other Current Assets</b>				
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%
<b>Total Other Current Assets</b>	<b>2,365.62</b>	<b>435.00</b>	<b>1,930.62</b>	<b>443.8%</b>
<b>Total Current Assets</b>	<b>223,724.18</b>	<b>251,756.78</b>	<b>-28,032.60</b>	<b>-11.1%</b>
<b>Fixed Assets</b>				
<b>1400 · Fixed Asset</b>				
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%
<b>Total 1400 · Fixed Asset</b>	<b>206,327.84</b>	<b>48,413.67</b>	<b>157,914.17</b>	<b>326.2%</b>
<b>Total Fixed Assets</b>	<b>206,327.84</b>	<b>48,413.67</b>	<b>157,914.17</b>	<b>326.2%</b>
<b>TOTAL ASSETS</b>	<b>430,052.02</b>	<b>300,170.45</b>	<b>129,881.57</b>	<b>43.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Office Lease	0.00	2,750.00	-2,750.00	-100.0%
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>2,750.00</b>	<b>-2,750.00</b>	<b>-100.0%</b>
<b>Credit Cards</b>				
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%
<b>Total Credit Cards</b>	<b>-1,541.96</b>	<b>1,041.82</b>	<b>-2,583.78</b>	<b>-248.0%</b>
<b>Other Current Liabilities</b>				

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Accrual Basis

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

	Apr 30, 11	Apr 30, 10	\$ Change	% Change
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%
<b>Total Other Current Liabilities</b>	<b>10,572.60</b>	<b>13,958.18</b>	<b>-3,385.58</b>	<b>-24.3%</b>
<b>Total Current Liabilities</b>	<b>9,030.64</b>	<b>17,750.00</b>	<b>-8,719.36</b>	<b>-49.1%</b>
<b>Total Liabilities</b>	<b>9,030.64</b>	<b>17,750.00</b>	<b>-8,719.36</b>	<b>-49.1%</b>
<b>Equity</b>				
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%
<b>Total 3100 · Restricted Funds</b>	<b>145,000.00</b>	<b>5,016.00</b>	<b>139,984.00</b>	<b>2,790.8%</b>
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%
<b>Total Equity</b>	<b>421,021.38</b>	<b>282,420.45</b>	<b>138,600.93</b>	<b>49.1%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>430,052.02</b>	<b>300,170.45</b>	<b>129,881.57</b>	<b>43.3%</b>