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11/21/11

Accrual Basis

## American Cycling Association Balance Sheet Prev Year Comparison As of October 31, 2011

	Oct 31, 11	Oct 31, 10	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · 1st Bank Checking	35,818.15	21,380.91	14,437.24	67.5%
1001 · 1st Bank Money Market Operating	43,982.31	155,357.12	-111,374.81	-71.7%
1002 · 1st Bank Money Market - Junior	51,407.70	45,009.23	6,398.47	14.2%
1005 · 1st Bank Money Market - Capital	90,043.46	0.00	90,043.46	100.0%
<b>Total Checking/Savings</b>	<b>221,251.62</b>	<b>221,747.26</b>	<b>-495.64</b>	<b>-0.2%</b>
<b>Accounts Receivable</b>				
1200 · Accounts Receivable	322.99	13,705.30	-13,382.31	-97.6%
<b>Total Accounts Receivable</b>	<b>322.99</b>	<b>13,705.30</b>	<b>-13,382.31</b>	<b>-97.6%</b>
<b>Other Current Assets</b>				
1300 · Undeposited Funds	0.00	445.00	-445.00	-100.0%
1320 · Prepaid Transponders	22,660.00	0.00	22,660.00	100.0%
<b>Total Other Current Assets</b>	<b>22,660.00</b>	<b>445.00</b>	<b>22,215.00</b>	<b>4,992.1%</b>
<b>Total Current Assets</b>	<b>244,234.61</b>	<b>235,897.56</b>	<b>8,337.05</b>	<b>3.5%</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 Depr-Office Equip	-2,363.77	-2,363.77	0.00	0.0%
1420 · Race Kit	18,785.39	18,785.39	0.00	0.0%
1425 · Accumulated Depr- Race Kit	-15,047.12	-15,047.12	0.00	0.0%
1430 · Website Rebuild	54,235.00	54,235.00	0.00	0.0%
1435 · Accumulated Depr- Website	-5,730.56	-5,730.56	0.00	0.0%
1440 · Timing System	62,912.82	0.00	62,912.82	100.0%
1445 · Accumulated Dep - Timing System	-11,991.00	0.00	-11,991.00	-100.0%
<b>Total 1400 · Fixed Asset</b>	<b>104,747.47</b>	<b>53,679.92</b>	<b>51,067.55</b>	<b>95.1%</b>
<b>Total Fixed Assets</b>	<b>104,747.47</b>	<b>53,679.92</b>	<b>51,067.55</b>	<b>95.1%</b>
<b>TOTAL ASSETS</b>	<b>348,982.08</b>	<b>289,577.48</b>	<b>59,404.60</b>	<b>20.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Office Lease	0.00	1,000.00	-1,000.00	-100.0%
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>-100.0%</b>

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	Oct 31, 11	Oct 31, 10	\$ Change	% Change
<b>Credit Cards</b>				
1110 · Capitol One CC	0.00	517.90	-517.90	-100.0%
1120 · Chris Capitol One CC	-39.00	0.00	-39.00	-100.0%
<b>Total Credit Cards</b>	-39.00	517.90	-556.90	-107.5%
<b>Other Current Liabilities</b>				
2010 · Accounts Payable	0.00	-165.00	165.00	100.0%
2101 · Payroll Liabilities - State	302.00	0.00	302.00	100.0%
2102 · Payroll Liabilities - SUI	44.19	69.60	-25.41	-36.5%
2110 · Payroll Liabilities- City	9.75	299.42	-289.67	-96.7%
2200 · Event Insurance Surcharges	12,027.89	10,806.63	1,221.26	11.3%
2300 · Radio Rentals	-168.00	486.00	-654.00	-134.6%
2400 · Race Date Deposits	2,025.00	1,975.00	50.00	2.5%
<b>Total Other Current Liabilities</b>	14,240.83	13,471.65	769.18	5.7%
<b>Total Current Liabilities</b>	14,201.83	14,989.55	-787.72	-5.3%
<b>Total Liabilities</b>	14,201.83	14,989.55	-787.72	-5.3%
<b>Equity</b>				
<b>3100 · Restricted Funds</b>				
3101 · Capital Replacement Fund	100,000.00	4,365.00	95,635.00	2,191.0%
3102 · Junior Development Fund	50,000.00	3,637.00	46,363.00	1,274.8%
3100 · Restricted Funds - Other	0.00	125.00	-125.00	-100.0%
<b>Total 3100 · Restricted Funds</b>	150,000.00	8,127.00	141,873.00	1,745.7%
3103 · ACA Operational Surcharges	0.00	8,969.00	-8,969.00	-100.0%
3200 · Operating Reserve Funds	119,305.36	170,261.00	-50,955.64	-29.9%
Net Income	65,474.89	87,230.93	-21,756.04	-24.9%
<b>Total Equity</b>	334,780.25	274,587.93	60,192.32	21.9%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>348,982.08</b>	<b>289,577.48</b>	<b>59,404.60</b>	<b>20.5%</b>