

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

	Sep 30, 11	Sep 30, 10	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · 1st Bank Checking	45,730.63	27,650.04	18,080.59	65.4%
1001 · 1st Bank Money Market Operating	43,978.57	200,293.29	-156,314.72	-78.0%
1002 · 1st Bank Money Market - Junior	51,398.97	0.00	51,398.97	100.0%
1005 · 1st Bank Money Market - Capital	90,031.99	0.00	90,031.99	100.0%
Total Checking/Savings	231,140.16	227,943.33	3,196.83	1.4%
Accounts Receivable				
1200 · Accounts Receivable	558.00	7,914.14	-7,356.14	-93.0%
Total Accounts Receivable	558.00	7,914.14	-7,356.14	-93.0%
Other Current Assets				
1300 · Undeposited Funds	0.00	1,062.00	-1,062.00	-100.0%
1320 · Prepaid Transponders	36,366.00	0.00	36,366.00	100.0%
Total Other Current Assets	36,366.00	1,062.00	35,304.00	3,324.3%
Total Current Assets	268,064.16	236,919.47	31,144.69	13.2%
Fixed Assets				
1400 · Fixed Asset				
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	54,042.50	192.50	0.4%
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	-10,278.00	0.00	-10,278.00	-100.0%
Total 1400 · Fixed Asset	106,460.47	53,487.42	52,973.05	99.0%
Total Fixed Assets	106,460.47	53,487.42	52,973.05	99.0%
TOTAL ASSETS	374,524.63	290,406.89	84,117.74	29.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Office Lease	0.00	1,500.00	-1,500.00	-100.0%
Total Accounts Payable	0.00	1,500.00	-1,500.00	-100.0%
Credit Cards				
1110 · Capitol One CC	0.00	3,576.39	-3,576.39	-100.0%
1120 · Chris Capitol One CC	806.22	0.00	806.22	100.0%
Total Credit Cards	806.22	3,576.39	-2,770.17	-77.5%

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Accrual Basis

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	Sep 30, 11	Sep 30, 10	\$ Change	% Change
Other Current Liabilities				
2010 · Accounts Payable	0.00	-165.00	165.00	100.0%
2101 · Payroll Liabilities - State	838.00	0.00	838.00	100.0%
2102 · Payroll Liabilities - SUI	40.37	84.35	-43.98	-52.1%
2110 · Payroll Liabilities- City	29.25	962.67	-933.42	-97.0%
2200 · Event Insurance Surcharges	13,990.22	6,432.93	7,557.29	117.5%
2300 · Radio Rentals	-168.00	444.00	-612.00	-137.8%
2400 · Race Date Deposits	1,775.00	975.00	800.00	82.1%
Total Other Current Liabilities	16,504.84	8,733.95	7,770.89	89.0%
Total Current Liabilities	17,311.06	13,810.34	3,500.72	25.4%
Total Liabilities	17,311.06	13,810.34	3,500.72	25.4%
Equity				
3100 · Restricted Funds				
3101 · Capital Replacement Fund	100,000.00	4,365.00	95,635.00	2,191.0%
3102 · Junior Development Fund	50,000.00	2,739.00	47,261.00	1,725.5%
3100 · Restricted Funds - Other	0.00	75.00	-75.00	-100.0%
Total 3100 · Restricted Funds	150,000.00	7,179.00	142,821.00	1,989.4%
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	87,908.21	90,187.55	-2,279.34	-2.5%
Total Equity	357,213.57	276,596.55	80,617.02	29.2%
TOTAL LIABILITIES & EQUITY	374,524.63	290,406.89	84,117.74	29.0%