

International Jugglers' Association
Balance Sheet
As of March 31, 2013

	<u>Dec 31, 05</u>	<u>Dec 31, 06</u>	<u>Dec 31, 07</u>	<u>Dec 31, 08</u>	<u>Dec 31, 09</u>	<u>Dec 31, 10</u>	<u>Dec 31, 11</u>	<u>Dec 31, 12</u>
ASSETS								
Current Assets								
Checking/Savings								
Undesignated Cash	95,362.73	79,693.84	64,679.84	41,155.09	37,271.33	24,864.32	30,844.63	101,334.50
Board Designated Cash	119,679.74	125,524.05	139,226.59	135,854.85	134,899.13	130,712.45	87,745.26	73,670.37
Temporarily Restricted Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>49,270.00</u>	<u>28,501.97</u>	<u>69,758.38</u>
Total Checking/Savings	<u>215,042.47</u>	<u>205,217.89</u>	<u>203,906.43</u>	<u>177,009.94</u>	<u>172,170.46</u>	<u>204,846.77</u>	<u>147,091.86</u>	<u>244,763.25</u>
Accounts Receivable								
Pledges Receivable	0.00	0.00	0.00	0.00	0.00	638,584.02	638,584.02	593,108.00
Accounts Receivable	<u>7,777.50</u>	<u>7,913.58</u>	<u>1,327.50</u>	<u>155.62</u>	<u>4,106.29</u>	<u>2,090.00</u>	<u>0.00</u>	<u>1,024.00</u>
Total Accounts Receivable	<u>7,777.50</u>	<u>7,913.58</u>	<u>1,327.50</u>	<u>155.62</u>	<u>4,106.29</u>	<u>640,674.02</u>	<u>638,584.02</u>	<u>594,132.00</u>
Other Current Assets								
Prepaid Misc Expenses	0.00	0.00	0.00	0.00	0.00	0.00	504.00	0.00
Prepaid Magazine Expense	0.00	0.00	14,625.00	4,875.00	0.00	0.00	0.00	0.00
Prepaid Festival Expenses	0.00	0.00	2,000.00	1,166.80	2,936.47	5,272.68	0.00	1,299.55
Inventory	2,201.00	7,193.14	1,455.88	2,269.37	5,201.88	4,480.68	4,480.68	620.00
Undeposited Funds	<u>512.50</u>	<u>2,495.00</u>	<u>0.00</u>	<u>2,051.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Current Assets	<u>2,713.50</u>	<u>9,688.14</u>	<u>18,080.88</u>	<u>10,362.17</u>	<u>8,138.35</u>	<u>9,753.36</u>	<u>4,984.68</u>	<u>1,919.55</u>
Total Current Assets	<u>225,533.47</u>	<u>222,819.61</u>	<u>223,314.81</u>	<u>187,527.73</u>	<u>184,415.10</u>	<u>855,274.15</u>	<u>790,660.56</u>	<u>840,814.80</u>
Fixed Assets								
Archives	0.00	0.00	2,650.00	2,650.00	2,950.00	3,400.00	3,400.00	3,400.00
Computer Software	139.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Hardware	<u>0.00</u>	<u>663.60</u>	<u>331.80</u>	<u>781.32</u>	<u>390.66</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Fixed Assets	<u>139.97</u>	<u>663.60</u>	<u>2,981.80</u>	<u>3,431.32</u>	<u>3,340.66</u>	<u>3,400.00</u>	<u>3,400.00</u>	<u>3,400.00</u>
TOTAL ASSETS	<u><u>225,673.44</u></u>	<u><u>223,483.21</u></u>	<u><u>226,296.61</u></u>	<u><u>190,959.05</u></u>	<u><u>187,755.76</u></u>	<u><u>858,674.15</u></u>	<u><u>794,060.56</u></u>	<u><u>844,214.80</u></u>
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
Accounts Payable	<u>0.00</u>	<u>5,315.34</u>	<u>0.00</u>	<u>700.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Accounts Payable	<u>0.00</u>	<u>5,315.34</u>	<u>0.00</u>	<u>700.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Credit Cards								
American Express Payable	<u>5,537.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Credit Cards	<u>5,537.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Other Current Liabilities								
Misc Payables	114.00	0.00	11,516.06	1,875.00	1,828.79	11,439.05	20,363.64	12,781.71
Deferred Festival Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,988.00</u>
Total Other Current Liabilities	<u>114.00</u>	<u>0.00</u>	<u>11,516.06</u>	<u>1,875.00</u>	<u>1,828.79</u>	<u>11,439.05</u>	<u>20,363.64</u>	<u>18,769.71</u>
Total Current Liabilities	<u>5,651.63</u>	<u>5,315.34</u>	<u>11,516.06</u>	<u>2,575.27</u>	<u>1,828.79</u>	<u>11,439.05</u>	<u>20,363.64</u>	<u>18,769.71</u>
Long Term Liabilities								
Deferred Life Membership Income	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Deferred Membership Income	<u>3,039.00</u>	<u>2,899.00</u>	<u>5,617.00</u>	<u>5,172.00</u>	<u>4,088.00</u>	<u>4,422.00</u>	<u>3,742.00</u>	<u>3,671.00</u>
Total Long Term Liabilities	<u>3,039.00</u>	<u>2,899.00</u>	<u>5,617.01</u>	<u>5,172.01</u>	<u>4,088.01</u>	<u>4,422.01</u>	<u>3,742.01</u>	<u>3,671.01</u>
Total Liabilities	<u>8,690.63</u>	<u>8,214.34</u>	<u>17,133.07</u>	<u>7,747.28</u>	<u>5,916.80</u>	<u>15,861.06</u>	<u>24,105.65</u>	<u>22,440.72</u>
Equity								
Temporarily Restricted Net Asse	0.00	0.00	0.00	0.00	0.00	687,854.02	667,085.99	662,866.38
Opening Bal Equity	152,571.26	152,571.26	155,071.25	155,071.25	155,071.25	155,071.25	155,071.25	155,071.25
Retained Earnings	37,916.74	64,411.55	62,697.61	54,092.29	28,140.52	-661,086.31	20,655.85	-47,982.72
Net Income	<u>26,494.81</u>	<u>-1,713.94</u>	<u>-8,605.32</u>	<u>-25,951.77</u>	<u>-1,372.81</u>	<u>660,974.13</u>	<u>-72,858.18</u>	<u>51,819.17</u>
Total Equity	<u>216,982.81</u>	<u>215,268.87</u>	<u>209,163.54</u>	<u>183,211.77</u>	<u>181,838.96</u>	<u>842,813.09</u>	<u>769,954.91</u>	<u>821,774.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>225,673.44</u></u>	<u><u>223,483.21</u></u>	<u><u>226,296.61</u></u>	<u><u>190,959.05</u></u>	<u><u>187,755.76</u></u>	<u><u>858,674.15</u></u>	<u><u>794,060.56</u></u>	<u><u>844,214.80</u></u>

International Jugglers' Association
Balance Sheet
As of March 31, 2013

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Undesignated Cash	116,526.79
Board Designated Cash	73,672.21
Temporarily Restricted Funds	<u>101,667.73</u>
Total Checking/Savings	291,866.73
Accounts Receivable	
Pledges Receivable	593,108.00
Accounts Receivable	<u>213.58</u>
Total Accounts Receivable	593,321.58
Other Current Assets	
Prepaid Misc Expenses	0.00
Prepaid Magazine Expense	0.00
Prepaid Festival Expenses	0.00
Inventory	581.90
Undeposited Funds	<u>0.00</u>
Total Other Current Assets	<u>581.90</u>
Total Current Assets	885,770.21
Fixed Assets	
Archives	3,400.00
Computer Software	0.00
Computer Hardware	<u>0.00</u>
Total Fixed Assets	<u>3,400.00</u>
TOTAL ASSETS	<u>889,170.21</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>0.00</u>
Total Accounts Payable	0.00
Credit Cards	
American Express Payable	<u>0.00</u>
Total Credit Cards	0.00
Other Current Liabilities	
Misc Payables	17,617.09
Deferred Festival Income	<u>0.00</u>
Total Other Current Liabilities	<u>17,617.09</u>
Total Current Liabilities	17,617.09
Long Term Liabilities	
Deferred Life Membership Income	0.01
Deferred Membership Income	<u>3,961.00</u>
Total Long Term Liabilities	<u>3,961.01</u>
Total Liabilities	21,578.10
Equity	
Temporarily Restricted Net Asse	662,866.38
Opening Bal Equity	155,071.25
Retained Earnings	3,836.45
Net Income	<u>45,818.03</u>
Total Equity	<u>867,592.11</u>
TOTAL LIABILITIES & EQUITY	<u>889,170.21</u>