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10/14/09

Accrual Basis

International Jugglers' Association
Balance Sheet
As of June 30, 2009

	Dec 31, 03	Dec 31, 04	Dec 31, 05	Dec 31, 06	Dec 31, 07	Dec 31, 08	Jun 30, 09
ASSETS							
Current Assets							
Checking/Savings							
Board Designated Cash	114,908.18	116,183.33	119,679.74	125,524.05	139,226.59	135,854.85	134,782.15
Undesignated Cash	34,306.15	68,490.02	95,362.73	79,693.84	64,679.84	41,155.09	75,304.39
Total Checking/Savings	<u>149,214.33</u>	<u>184,673.35</u>	<u>215,042.47</u>	<u>205,217.89</u>	<u>203,906.43</u>	<u>177,009.94</u>	<u>210,086.54</u>
Accounts Receivable							
Accounts Receivable	0.00	823.00	7,777.50	7,913.58	1,327.50	155.62	939.51
Total Accounts Receivable	<u>0.00</u>	<u>823.00</u>	<u>7,777.50</u>	<u>7,913.58</u>	<u>1,327.50</u>	<u>155.62</u>	<u>939.51</u>
Other Current Assets							
Prepaid Magazine Expense	0.00	0.00	0.00	0.00	14,625.00	4,875.00	4,875.00
Overpayments	216.00	0.00	0.00	0.00	0.00	0.00	0.00
Sprint Deposit	750.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Festival Expenses	3,050.00	575.57	0.00	0.00	2,000.00	1,166.80	0.00
Inventory	13,853.00	1,849.00	2,201.00	7,193.14	1,455.88	2,269.37	5,007.70
Prepaid Insurance	0.00	417.65	0.00	0.00	0.00	0.00	0.00
Corporate Registration Fees	0.00	137.48	0.00	0.00	0.00	0.00	0.00
Undeposited Funds	0.00	2,608.00	512.50	2,495.00	0.00	2,051.00	0.00
Total Other Current Assets	<u>17,869.00</u>	<u>5,587.70</u>	<u>2,713.50</u>	<u>9,688.14</u>	<u>18,080.88</u>	<u>10,362.17</u>	<u>9,882.70</u>
Total Current Assets	<u>167,083.33</u>	<u>191,084.05</u>	<u>225,533.47</u>	<u>222,819.61</u>	<u>223,314.81</u>	<u>187,527.73</u>	<u>220,908.75</u>
Fixed Assets							
Archives	0.00	0.00	0.00	0.00	2,650.00	2,650.00	2,650.00
Computer Software	0.00	419.95	139.97	0.00	0.00	0.00	0.00
Computer Hardware	0.00	0.00	0.00	663.60	331.80	781.32	781.32
Total Fixed Assets	<u>0.00</u>	<u>419.95</u>	<u>139.97</u>	<u>663.60</u>	<u>2,981.80</u>	<u>3,431.32</u>	<u>3,431.32</u>
TOTAL ASSETS	<u>167,083.33</u>	<u>191,504.00</u>	<u>225,673.44</u>	<u>223,483.21</u>	<u>226,296.61</u>	<u>190,959.05</u>	<u>224,340.07</u>
LIABILITIES & EQUITY							
Liabilities							
Current Liabilities							
Accounts Payable							
Accounts Payable	854.56	784.50	0.00	5,315.34	0.00	700.27	0.00
Total Accounts Payable	<u>854.56</u>	<u>784.50</u>	<u>0.00</u>	<u>5,315.34</u>	<u>0.00</u>	<u>700.27</u>	<u>0.00</u>
Credit Cards							
American Express Payable	0.00	144.34	5,537.63	0.00	0.00	0.00	0.00
Total Credit Cards	<u>0.00</u>	<u>144.34</u>	<u>5,537.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Other Current Liabilities							
Misc Payables	0.00	0.00	114.00	0.00	11,516.06	1,875.00	749.86
Deferred Festival Income	157.00	87.16	0.00	0.00	0.00	0.00	0.00
Total Other Current Liabilities	<u>157.00</u>	<u>87.16</u>	<u>114.00</u>	<u>0.00</u>	<u>11,516.06</u>	<u>1,875.00</u>	<u>749.86</u>
Total Current Liabilities	<u>1,011.56</u>	<u>1,016.00</u>	<u>5,651.63</u>	<u>5,315.34</u>	<u>11,516.06</u>	<u>2,575.27</u>	<u>749.86</u>
Long Term Liabilities							
Deferred Life Membership Income	0.00	0.00	0.00	0.00	0.01	0.01	0.01
Deferred Membership Income	1,305.00	0.00	3,039.00	2,899.00	5,617.00	5,172.00	2,891.00
Total Long Term Liabilities	<u>1,305.00</u>	<u>0.00</u>	<u>3,039.00</u>	<u>2,899.00</u>	<u>5,617.01</u>	<u>5,172.01</u>	<u>2,891.01</u>
Total Liabilities	<u>2,316.56</u>	<u>1,016.00</u>	<u>8,690.63</u>	<u>8,214.34</u>	<u>17,133.07</u>	<u>7,747.28</u>	<u>3,640.87</u>
Equity							
Opening Bal Equity	167,129.03	152,571.26	152,571.26	152,571.26	155,071.25	155,071.25	155,071.25
Retained Earnings	0.00	-2,362.26	37,916.74	64,411.55	62,697.61	54,092.29	28,140.52
Net Income	-2,362.26	40,279.00	26,494.81	-1,713.94	-8,605.32	-25,951.77	37,487.43
Total Equity	<u>164,766.77</u>	<u>190,488.00</u>	<u>216,982.81</u>	<u>215,268.87</u>	<u>209,163.54</u>	<u>183,211.77</u>	<u>220,699.20</u>
TOTAL LIABILITIES & EQUITY	<u>167,083.33</u>	<u>191,504.00</u>	<u>225,673.44</u>	<u>223,483.21</u>	<u>226,296.61</u>	<u>190,959.05</u>	<u>224,340.07</u>