
2001 • 2002 Financial Report



Junior Achievement®

www.ja.org

Purpose

Junior Achievement educates and inspires young people to value free enterprise, business, and economics to improve the quality of their lives.

Mission

Junior Achievement will ensure that every child in America has a fundamental understanding of the free enterprise system.

Basic Beliefs

Integrity

Respect

Excellence

Junior Achievement gratefully acknowledges the generous contribution of Moore North America for the printing of this document.

Leadership

Most agree that this is a challenging time for the American free enterprise system. From the attacks on September 11, 2001 to the corporate ethics scandals, the foundation that has forged our democracy has been shaken. With remarkable resolve, our country and our organization have forged ahead with a sense of pride and purpose.

Hope is our beacon. It is a motivating force for caring citizens who dedicate time, energy, and resources to help change the lives of young people through Junior Achievement.

JA provides a truly vital experience that helps kids understand and appreciate our free enterprise system. JA represents 83 years of commitment, defined by the success of the students and the tremendous feeling our supporters and volunteers receive knowing they have made a difference. Our values of integrity, respect, and excellence have never been more critical to young people and to society.

During the 2001-2002 year, more than four million students received the impact of Junior Achievement. An impact that is both measurable and memorable. For that tremendous accomplishment, we thank you.

We also commit to work with you, side-by-side, to strengthen the spirit of opportunity in our great land. Together, we will continue to provide our young people with the knowledge, skills, and values needed to make their dreams a reality.

After all, kids are our future. Let their success be your inspiration.



David S. Chernow
President and CEO
Junior Achievement Inc.

A handwritten signature in black ink, appearing to read "David S. Chernow".



William M. Freeman
Chairman of the Board
Junior Achievement Inc.
President
Public Communications Group
Verizon Communications, Inc.

A handwritten signature in black ink, appearing to read "William M. Freeman".





Bradbury Anderson

Anderson joined Junior Achievement's National Board of Directors in 2000 and quickly demonstrated his passion for the organization through his leadership, enthusiasm, and financial support. In making their largest-ever investment in a not-for-profit organization, Best Buy Co., Inc. and The Best Buy Children's Foundation (BBCF) became the national sponsors of a dramatic recreation of *JA Titan* for a two-year period with a \$1,250,000 grant in 2001, thanks to the advocacy of Mr. Anderson. As a result of that funding, *JA Titan*, already an innovative online business simulation, is being transformed into a more dynamic experience that will appeal to today's computer-savvy high school students. Best Buy's funding will provide state-of-the-art graphics and deeper opportunities for the students to make decisions that will allow their simulated enterprises to succeed—or fail—in an economy that rivals the real world. The revised program will be known as Best Buy/JA Titan.



Mr. Bradbury H. Anderson
Vice Chairman and CEO
Best Buy Co., Inc.

Best Buy has provided funding for Junior Achievement Groundhog Job Shadow Day since 2000 by providing incentive grants for Junior Achievement offices that enlist Best Buy store participation. Employees become mentors-for-a-day, allowing students to “shadow” them through their workday. Best Buy's funding of this popular program in 2003 will ensure its continued involvement as a major force in the job shadow experience. Additionally, Best Buy provides substantial support for JA offices throughout the country, providing volunteers and funding for local programs and activities.

Mr. Anderson also supports Junior Achievement through generous personal contributions. In 2000, he became a Charter Member of the Free Enterprise Society—national recognition of individuals who demonstrate outstanding personal support in helping Junior Achievement accomplish its mission of ensuring that every child in America has a fundamental understanding of the free enterprise system. Mr. Anderson renewed his personal support of Junior Achievement for the 2001 calendar year at the President's Level. Under Mr. Anderson's leadership, Best Buy's support of JA programs has impacted thousands of young people.

Jeff Taylor

Taylor, founder and chairman of Monster, joined Junior Achievement's National Board of Directors in 2001 and in the same year Monster contributed \$250,000 as the title sponsor of the Junior Achievement National Business Hall of Fame, the "Academy Awards of Business" and Junior Achievement's signature event. Mr. Taylor continued his generosity as Monster became the title sponsor of the event by giving \$250,000 for the 2002 National Business Hall of Fame held in Colorado Springs, Colorado, and has graciously agreed to be the title sponsor for the 2003 and 2004 JA National Business Hall of Fame events.

Mr. Taylor participated on the Student/Business Leader Forum panel at this year's Hall of Fame, and added some valuable insight about the current business climate for our student panelists and online audience. He spoke passionately about having the conviction to follow through on one's dreams, crazy though they may seem, because "the shortest distance between two points is a good idea."

Monster is a big supporter of the Job Shadow Coalition, which sponsors the JA "Job Shadow Day," contributing more than one million dollars since 2000. And his support does not stop with dollars. Some of the students lucky enough to "shadow" Mr. Taylor have flown in the Monster blimp and traveled to the 2002 Winter Olympics in Salt Lake City, where they met Matt Lauer and Katie Couric. Monster also produced a series of commercials which were broadcast nationwide, showcasing Groundhog Job Shadow Day. Mr. Taylor stated, "I'm proud to be a part of Junior Achievement, because it's dedicated to giving young people the skills they need to succeed in today's marketplace." Mr. Taylor demonstrates his willingness to serve JA and more than four million school-aged students through Monster's philanthropic support.



Jeffery C. Taylor
Founder and Chairman
Monster



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The National Board Members of Junior Achievement Inc. play a crucial role in the fundraising efforts of the organization. In appreciation of these efforts every year, Junior Achievement gives special recognition to those board members who have raised significant sums of money for Junior Achievement National Headquarters and Service Center that allow Junior Achievement to accomplish its mission and reach more students nationwide.

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The following individuals have raised more than \$100,000 for Junior Achievement National Headquarters and Service Center this year through personal and/or corporate gifts and/or solicitations of others:

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NOTE: In addition to these significant contributions to the National Headquarters and Service Center, many National Board Members also support their local Junior Achievement offices.



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May 23, 2002 – Colorado Springs, Colorado

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Spencer Penrose
(1865-1939)
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Junior Achievement Incorporated

The financial statements of Junior Achievement Inc., for the year ended June 30, 2002, have been examined by Deloitte & Touche LLP, independent certified public accountants, on which an unqualified opinion was rendered on September 6, 2002. The complete set of financials and the unqualified opinion by Deloitte & Touche LLP are on file at Junior Achievement Inc., and available on request.

Junior Achievement Inc. is once again proud to meet the National Charities Information Bureau (NCIB) standard on Use of Funds. Eighty-two percent of Junior Achievement's expenses were for program services. This compares to the NCIB minimum standard of sixty percent. The following is a brief description on how these funds were used.

Field services provides assistance and guidance which helps the 151 Junior Achievement area offices provide economic education to local cities and communities. Support in staff hiring, board recruitment, training, and quality management are services which enable these areas to deliver consistent high-quality programs to students in the local schools.

Communications and marketing provide the print and electronic messages which explain and promote the Junior Achievement programs to corporations, volunteers and educators at national and local levels.

Special events and communication targeted to specific audiences are created and implemented by these departments to further interest and involve them in Junior Achievement programs.

Research and development efforts continually evaluate and upgrade existing programs and develop new curricula and supporting materials to provide the most effective instructional package possible.

Human resources reflects one of our primary organizational values that people are our most important asset. This group helps maintain high standards of staffing across the nation which in turn provides the quality personnel necessary to support the organization.



Junior Achievement Incorporated Statements of Financial Position June 30, 2002 and 2001

Assets	2002	2001
Cash and cash equivalents:		
General	\$350,941	\$ 207,634
Board designated	426,473	63,303
Temporarily restricted		27,278
Total cash and cash equivalents	777,414	298,215
Investments (Note 2):		
General	11,832	3,668
Board designated	1,875,578	2,890,540
Temporarily restricted	1,960,855	1,491,538
Total investments	3,848,265	4,385,746
Accounts receivable from affiliates, less allowance of \$306,326 in 2002 and \$185,250 in 2001	1,814,414	2,117,131
Contributions receivable - unrestricted (Note 3)	488,217	615,506
Contributions receivable, net - temporarily restricted (Note 3)	2,651,042	1,328,000
Inventory	2,487,928	1,743,126
Other assets	730,774	398,165
	8,172,375	6,201,928
Land, buildings and equipment:		
Buildings	4,959,226	4,959,226
Furniture and equipment	1,911,940	1,863,049
Accumulated depreciation	(3,868,348)	(3,509,654)
Buildings and equipment, net	3,002,818	3,312,621
Land	1,278,481	1,278,481
Artwork	30,000	30,000
Land, buildings and equipment, net	4,311,299	4,621,102
Total	\$17,109,353	\$15,506,991
Liabilities and Net Assets		
Accounts payable and accrued liabilities	\$2,566,054	1,679,143
Capital lease obligations	159,850	264,148
Total liabilities	2,725,904	1,943,291
Net assets:		
Unrestricted:		
Represented by land, buildings and equipment	4,311,299	4,621,102
General	3,410,819	3,282,886
	7,722,118	7,903,988
Board designated (Note 5)	2,235,204	2,518,191
Total unrestricted	9,957,322	10,422,179
Temporarily restricted (Note 5)	4,426,127	3,141,521
Total net assets	14,383,449	13,563,700
Total	\$17,109,353	\$15,506,991

Junior Achievement Incorporated Statements of Cash Flows Years ended June 30, 2002 and 2001

	2002	2001
Operating Activities:		
Change in net assets	\$819,749	\$260,357
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	364,694	416,037
Net realized and unrealized losses on investments	282,978	473,806
Changes in operating assets and liabilities:		
Accounts receivable from affiliates	302,717	(433,351)
Contributions receivable - unrestricted	127,289	416,549
Contributions receivable, net - temporarily restricted	(1,323,042)	(651,000)
Inventory	(744,802)	1,694,481
Other assets	(338,609)	(182,239)
Accounts payable and accrued liabilities	886,911	(1,578,106)
Net cash provided by operating activities	377,885	416,534
Investing Activities:		
Purchase of investments	(1,705,911)	(3,940,072)
Proceeds from sale of investments	1,960,414	3,469,682
Purchase of equipment	(48,891)	(29,387)
Principal payments on capital lease obligations	(104,298)	(75,171)
Net cash used in investing activities	101,314	(574,948)
Increase (Decrease) in Cash and Cash Equivalents	479,199	(158,414)
Cash and Cash Equivalents, Beginning of Year	298,215	456,629
Cash and Cash Equivalents, End of Year	\$777,414	\$298,215
Supplemental Disclosure of Cash Flow Information:		
Equipment acquired under capital leases	\$ -	\$339,319

Junior Achievement Incorporated
Statements of Activities and Changes in Net Assets
Years end June 30, 2002 and 2001

	2002					2001				
	Unrestricted General	Board Designated	Total Unrestricted	Temporarily Restricted	Total	Unrestricted General	Board Designated	Total Unrestricted	Temporarily Restricted	Total
Support and Revenue:										
Contributions	\$1,510,988	\$30,474	\$1,541,462	\$4,181,192	\$5,772,654	\$1,288,885	\$25,529	\$1,314,414	\$2,835,879	\$4,150,293
Gifts in kind	684,259		684,259		684,259					
Total contributions	2,195,247	30,474	2,225,721	4,181,192	6,406,913	1,288,885	25,529	1,314,414	2,835,879	4,150,293
Program material sales	11,339,514		11,339,514		11,339,514	11,385,816		11,385,816		11,385,816
Cost of sales	7,673,703		7,673,703		7,673,703	7,404,973		7,404,973		7,404,973
Profit on program material sales	3,665,811		3,665,811		3,665,811	3,980,843		3,980,843		3,980,843
Area fees - affiliates	4,065,547		4,065,547		4,065,547	4,232,345		4,232,345		4,232,345
Investment income (loss) (Note 2)	21,467	(64,540)	(43,073)	(75,521)	(118,594)	42,500	(165,776)	(123,276)	(100,351)	(223,627)
Other income	76,095		76,095	31,998	108,093	64,790	303,985	368,775	107,845	476,620
Total	10,024,167	(34,066)	9,990,101	4,137,669	14,127,770	9,609,363	163,738	9,773,101	2,843,373	12,616,474
Special events, net of expenses of \$811,918 in 2002 and \$1,113,381 in 2001		134,110	134,110		134,110		9,201	9,201		9,201
Net assets released from restrictions (Note 5)	2,853,063		2,853,063	(2,853,063)		2,010,565		2,010,565	(2,010,565)	
Total Support and Revenue	12,877,230	100,044	12,977,274	1,284,606	14,261,880	11,619,928	172,939	11,792,867	832,808	12,625,675
Operating Expenses:										
Program services:										
Field services	3,530,837	106,536	3,637,373		3,637,373	4,181,295	348,734	4,530,029		4,530,029
Communications and marketing	1,824,560	55,053	1,879,613		1,879,613	1,815,175	3,605	1,818,780		1,818,780
Research and development	3,569,011	107,688	3,676,699		3,676,699	1,949,742	48,798	1,998,540		1,998,540
Human resources	1,492,446	45,032	1,537,478		1,537,478	1,337,654	46,880	1,384,534		1,384,534
Total program services	10,416,854	314,309	10,731,163		10,731,163	9,283,866	448,017	9,731,883		9,731,883
Supporting services:										
Management and general	1,521,773	45,916	1,567,689		1,567,689	1,337,093	40,965	1,378,058		1,378,058
Fund raising - National Office	755,779	22,806	778,585		778,585	839,340		839,340		839,340
Total supporting services	2,277,552	68,722	2,346,274		2,346,274	2,176,433	40,965	2,217,398		2,217,398
Total Operating Expenses	12,694,406	383,031	13,077,437		13,077,437	11,460,299	488,982	11,949,281		11,949,281
Change in Net Assets Before Depreciation	182,824	(282,987)	(100,163)	1,284,606	1,184,443	159,629	(316,043)	(156,414)	832,808	676,390
Depreciation	(364,694)		(364,694)		(364,694)	(416,037)		(416,037)		(416,037)
Change in Net Assets	(181,870)	(282,987)	(464,857)	1,284,606	819,749	(256,408)	(316,043)	(572,451)	832,808	260,357
Net Assets, Beginning	7,903,988	2,518,191	10,422,179	3,141,521	13,563,700	8,160,396	2,834,234	10,994,630	2,308,713	13,303,343
Net Assets, Ending	\$7,722,118	\$2,235,204	\$9,957,322	\$4,426,127	\$14,383,449	\$7,903,988	\$2,518,191	\$10,422,179	\$3,141,521	\$13,563,700

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