

**National Association for Court Management
Statement of Financial Position
As of May 31, 2019**

| | |
|--|------------------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 301,190.24 |
| Prepaid Expense | 12,884.97 |
| Investments | 543,788.35 |
| Capitalized Software Costs | 9,236.12 |
| TOTAL ASSETS | <u><u>\$ 867,099.68</u></u> |
| LIABILITIES & NET ASSETS | |
| Liabilities | |
| Deferred Revenue | \$ 50.00 |
| Total Liabilities | <u>50.00</u> |
| Net Assets | |
| Without donor restriction | 860,842.86 |
| With donor restriction - Special Projects Fund | 6,206.82 |
| Total Net Assets | <u>867,049.68</u> |
| TOTAL LIABILITIES & NET ASSETS | <u><u>\$ 867,099.68</u></u> |

These financial statements have not been subjected to an audit, review or compilation engagement, and no assurance is provided on them.

The accompanying notes are an integral part of these financial statements.

National Association for Court Management
Budget vs Actual
For the Five Months Ended May 31, 2019

| | <u>YTD</u> | <u>Annual Budget</u> | <u>Variance</u> | <u>% Budget</u> |
|-----------------------------------|----------------------|-----------------------|----------------------|-----------------|
| Revenue | | | | |
| 4000 · Membership Dues/Regular | \$ 99,485.00 | \$ 180,000.00 | \$ (80,515.00) | 55% |
| 4005 · Membership Dues/Associate | 11,260.00 | 7,625.00 | 3,635.00 | 148% |
| 4010 · Membership Dues/Sustaining | 2,600.00 | 4,500.00 | (1,900.00) | 58% |
| 4015 · Membership Dues/Retired | 600.00 | 1,600.00 | (1,000.00) | 38% |
| 4025 · Membership Dues/Student | 140.00 | 245.00 | (105.00) | 57% |
| 4030 · Membership Dues/DUAL | 7,015.00 | 1,200.00 | 5,815.00 | 585% |
| 4035 · Membership Dues/eLimited | 315.00 | 900.00 | (585.00) | 35% |
| 4050 · Scholarship Fund | 379.23 | 3,000.00 | (2,620.77) | 13% |
| 4065 · Donations/Other | 45,000.00 | 90,000.00 | (45,000.00) | 50% |
| 4070 · Interest Income/Regular | 1,795.23 | - | 1,795.23 | 0% |
| 4080 · Unrealized Gain/Loss | 41,270.96 | 3,500.00 | 37,770.96 | 1179% |
| 4090 · Fees and Registrations | 406,690.69 | 508,000.00 | (101,309.31) | 80% |
| 4100 · Social/Other Income | 3,380.00 | 10,000.00 | (6,620.00) | 34% |
| 4110 · Vendor Income | 132,990.00 | 226,875.00 | (93,885.00) | 59% |
| 4120 · Sponsorship Income | 29,500.00 | 101,000.00 | (71,500.00) | 29% |
| 4130 · Grant Income | 47,504.04 | 156,350.00 | (108,845.96) | 30% |
| 4140 · Advertising Income | 6,250.00 | 14,500.00 | (8,250.00) | 43% |
| 4150 · Publication Sales | 1,390.00 | 500.00 | 890.00 | 278% |
| Total Revenue | 837,565.15 | 1,309,795.00 | (472,229.85) | 64% |
| Expense | | | | |
| 5100 · Travel/General | 16,388.52 | 61,500.00 | (45,111.48) | 27% |
| 5105 · Travel/President | 5,133.91 | 20,000.00 | (14,866.09) | 26% |
| 5110 · Travel/Officer | - | 1,500.00 | (1,500.00) | 0% |
| 5120 · Travel/Site Visit | 495.70 | 4,000.00 | (3,504.30) | 12% |
| 5125 · Travel/Association Serv. | 7,565.15 | 20,800.00 | (13,234.85) | 36% |
| 5130 · SJI Speaker Travel | 4,140.71 | 15,500.00 | (11,359.29) | 27% |
| 5200 · Honoraria | 5,000.00 | 15,000.00 | (10,000.00) | 33% |
| 5300 · Conference Expenses | 16,246.30 | 54,849.00 | (38,602.70) | 30% |
| 5310 · Food and Beverages | 205,795.32 | 418,000.00 | (212,204.68) | 49% |
| 5320 · Audio Visual | 20,000.00 | 80,000.00 | (60,000.00) | 25% |
| 5400 · President's Discretionary | 7.27 | 2,500.00 | (2,492.73) | 0% |
| 5600 · Scholarships | - | 7,865.00 | (7,865.00) | 0% |
| 5650 · Awards | - | 1,300.00 | (1,300.00) | 0% |
| 5700 · Presidents Gifts | 170.13 | 400.00 | (229.87) | 43% |
| 6000 · Telephone | 0.68 | 3,600.00 | (3,599.32) | 0% |
| 6010 · Webinars | - | 2,988.00 | (2,988.00) | 0% |
| 6200 · Postage | 886.46 | 4,250.00 | (3,363.54) | 21% |
| 6300 · Printing/Photocopying | 2,815.00 | 11,125.00 | (8,310.00) | 25% |
| 6400 · Office Supplies | 117.08 | 100.00 | 17.08 | 117% |
| 6410 · Linkedin | - | 2,000.00 | (2,000.00) | 0% |
| 6500 · Insurance Expense | 2,629.01 | 7,700.00 | (5,070.99) | 34% |
| 6600 · Consultant | 35,550.30 | 52,758.00 | (17,207.70) | 67% |
| 6610 · Audit Fee | 1,000.00 | 10,000.00 | (9,000.00) | 10% |
| 6700 · Website Devp/Internet Exp | 2,500.00 | - | 2,500.00 | 0% |
| 6800 · Credit Card Fees | 12,304.59 | 15,000.00 | (2,695.41) | 82% |
| 6810 · Licenses & Fees | 156.00 | 281.00 | (125.00) | 56% |
| 6820 · Admin Supp/Contract Fee | 192,261.48 | 384,523.00 | (192,261.52) | 50% |
| 6950 · Depreciation | 1,847.21 | - | 1,847.21 | 0% |
| 7000 · Grant Match-Travel | 953.60 | 15,500.00 | (14,546.40) | 6% |
| 7010 · Grant Match-Honorarium | 750.00 | 15,000.00 | (14,250.00) | 5% |
| 7020 · Grant Match-Audio Visual | 29,188.18 | 96,150.00 | (66,961.82) | 30% |
| 7030 · Grant Match-Admin Support | 33,928.50 | 67,857.00 | (33,928.50) | 50% |
| Total Expense | 597,831.10 | 1,392,046.00 | (794,214.90) | 43% |
| Change in Net Assets | \$ 239,734.05 | \$ (82,251.00) | \$ 321,985.05 | |