

**National Association for Court Management
Financial Statements
September 30, 2021**

**National Association for Court Management
Statement of Financial Position
As of September 30, 2021**

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 75,084
Prepaid Expense	1,000
Investments	667,703

TOTAL ASSETS	\$ 743,787
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LIABILITIES & NET ASSETS

Liabilities

Accounts Payable	\$ 1,108
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Total Liabilities	1,108
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Net Assets

Without donor restriction

Unrestricted	736,265
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Board Designated - Special Projects Fund	6,414
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Total Net Assets	742,679
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TOTAL LIABILITIES & NET ASSETS	\$ 743,787
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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
Statement of Activities
For the Nine Months Ended September 30, 2021**

	Annual Conference	Midyear Conference	Communications	Membership	Guides	NCJFCJ	Special Project Fund	General Operations	Total YTD
4000 - Membership Dues/Regular	\$ -	\$ -	\$ -	\$ 121,580	\$ -	\$ -	\$ -	\$ -	\$ 121,580
4005 - Membership Dues/Associate	-	-	-	8,040	-	-	-	-	8,040
4010 - Membership Dues/Sustaining	-	-	-	3,000	-	-	-	-	3,000
4015 - Membership Dues/Retired	-	-	-	1,785	-	-	-	-	1,785
4025 - Membership Dues/Student	-	-	-	140	-	-	-	-	140
4030 - Membership Dues/DUAL	-	-	-	8,710	-	-	-	-	8,710
4040 - Membership Dues/Virtual	-	-	-	430	-	-	-	-	430
4050 - Scholarship Fund	-	-	-	-	-	-	930	-	930
4065 - Donations/Other	-	-	-	-	-	-	-	68,500	68,500
4070 - Interest Income/Regular	-	-	-	-	-	-	-	12	12
4090 - Fees and Registrations	174,200	1,300	-	-	-	-	-	-	175,500
4100 - Social/Other Income	2,200	-	-	-	-	-	-	-	2,200
4110 - Vendor Income	70,950	-	-	-	-	-	-	-	70,950
4120 - Sponsorship Income	94,800	-	5,000	-	-	-	-	-	99,800
4130 - Grant Income	6,545	-	-	-	-	16,320	-	-	22,865
4140 - Advertising Income	-	-	5,010	-	-	-	-	-	5,010
4150 - Publication Sales	-	-	475	-	385	-	-	-	860
Total Revenue	348,695	1,300	10,485	143,685	385	16,320	930	68,512	590,312
Expense									
5100 - Travel/General	(251)	-	-	-	-	-	-	17,232	16,981
5105 - Travel/President	-	-	-	-	-	-	-	3,416	3,416
5110 - Travel/Officer	-	-	-	-	-	-	-	1,806	1,806
5125 - Travel/Association Serv.	730	-	-	-	-	-	-	4,906	5,636
5130 - SJI Speaker Travel	2,026	-	-	-	-	-	-	-	2,026
5200 - Honoraria	4,625	-	-	-	-	-	-	-	4,625
5300 - Conference Expenses	19,621	-	-	-	-	-	-	-	19,621
5310 - Food and Beverages	85,808	-	-	-	-	-	-	2,822	88,630
5320 - Audio Visual	39,593	-	-	-	-	-	-	-	39,593
5400 - President's Discretionary	-	-	-	-	-	-	-	543	543
5650 - Awards	960	-	-	-	-	-	-	-	960
6010 - Webinars	1,680	-	-	-	-	-	-	732	2,412
6200 - Postage	1,446	-	-	-	-	-	-	251	1,697
6300 - Printing/Photocopying	-	-	5,550	-	-	-	-	-	5,550
6500 - Insurance Expense	1,896	-	-	-	-	-	-	2,984	4,880
6600 - Consultant	9,040	-	-	-	-	16,320	-	859	26,219
6700 - Website Devp/Internet Exp	3,124	-	-	-	-	-	-	2,632	5,756
6800 - Credit Card Fees	-	-	-	-	-	-	-	11,274	11,274
6810 - Licenses & Fees	135	-	-	-	-	-	-	955	1,090
6820 - Admin Supp/Contract Fee	-	-	-	-	-	-	-	291,268	291,268
6950 - Depreciation	-	-	-	-	-	-	-	2,217	2,217
7000 - Grant Match-Travel	1,163	-	-	-	-	-	-	-	1,163
7010 - Grant Match-Honorarium	1,625	-	-	-	-	-	-	-	1,625
7020 - Grant Match-Audio Visual	39,593	-	-	-	-	-	-	-	39,593
7030 - Grant Match-Admin Support	-	-	-	-	-	-	-	37,500	37,500
Total Expense	212,814	-	5,550	-	-	16,320	-	381,397	616,081
Change in Net Assets from Operations	135,881	1,300	4,935	143,685	385	-	930	(312,885)	(25,769)
Investment Income (Net of Fees)	-	-	-	-	-	-	-	11,144	11,144
Unrealized Gains/(Losses) on Investment	-	-	-	-	-	-	-	47,402	47,402
Change in Net Assets	\$ 135,881	\$ 1,300	\$ 4,935	\$ 143,685	\$ 385	\$ -	\$ 930	\$ (254,339)	32,777
Net Assets at beginning of year									709,902
Net Assets at end of year									\$ 742,679

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
Notes to Financial Statements
For the Nine Months Ended September 30, 2021**

Departures from Generally Accepted Accounting Principles (GAAP)

For the annual audit, National Association for Court Management (NACM) prepares financial statements and disclosures in compliance with generally accepted accounting principles (GAAP). For interim reporting, management has determined that the additional cost to prepare fully GAAP compliant interim financial reports outweighs the benefits and prefers to use the savings to support programmatic and operational expenditures. As a result, certain GAAP requirements are not incorporated in the interim financial statements. This is an acceptable and common practice used for the purpose of interim financial reporting for nonprofit organizations. The following lists the significant departures from GAAP for this set of interim financial statements:

1. Substantially all disclosures have been omitted.
2. The Statement of Cash Flows has been omitted.
3. Conference and membership dues revenues for the current year are recognized when received. Conference expenses for the current year are recognized when paid.
4. The Statement of Activities does not show functional expenses and we are not presenting a statement a functional expense. The Statement of Activities also does not show restricted net assets presented separately.

If the above departures from U.S. GAAP were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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

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