National Association for Court Management Financial Statements November 30, 2022

National Association for Court Management Statement of Financial Position As of November 30, 2022

ASSETS			
Current Assets			
Cash and Cash Equivalents	\$	133,911	
Accounts Receivable		261	
Prepaid Expense		1,190	
Investments	_	587,094	
TOTAL ASSETS	\$	722,456	
LIABILITIES & NET ASSETS			
Liabilities			
Accounts Payable	\$	15,305	
Deferred Revenue		4,950	
Total Liabilities		20,255	
Net Assets			
Without donor restriction			
Unrestricted		694,991	
Board Designated - Special Projects Fund		7,210	
Total Net Assets		702,201	
TOTAL LIABILITIES & NET ASSETS	\$	722,456	

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 Eleven Months Ended November 30, 2022

4406 Membership Dues/Saturation - - - -	Annual Conference	Midyear Conference	Communications	Membership	Guides	NCJFCJ	Special Project Fund	General Operations	Total YTD
4400 - Mumbership Duss/Bairding -	s -	s -	s -	\$ 135,108	s -	s -	\$-	s -	\$ 135,1
4015 Kombarahip DuelStuden - </td <td>-</td> <td>-</td> <td>-</td> <td>9,075</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>9,0</td>	-	-	-	9,075	-	-	-	-	9,0
015: Monitorating DuesRited -<	-		-	3.000		-	-	-	3,0
423: Munbership Duss/DLAL - - 175 - 10 - 10 - 10 - 10 - 10 - 10 </td <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1,3</td>	-	-			-	-	-	-	1,3
4303 Mumbership Fund - - 11,380 - 100 - - - - - 100 - - - - - - 100 - <t< td=""><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>1</td></t<>	-	-			-	-	-	-	1
4003 - Scholarship Fund - - - - - 745 - 4003 - Frees and Registrations 242,355 92,250 - 101	-		-	11.380		-	-	-	11.3
4070 - Interest IncomoRegular - <t< td=""><td>-</td><td></td><td></td><td>-</td><td></td><td>-</td><td>745</td><td>-</td><td>7</td></t<>	-			-		-	745	-	7
4000 - Free and Registrations 248,365 92,200 - - - - - - - 25 4110 - Social Observations become 206,000 60,086 - - - - - - 25 4110 - Mortinging become 10,330 3,554 - - - - - - 11 4130 - forent income 23,300 35,554 - - - 76,088 - - - 125 - - - 10 10 125 - - - 10 - - 10 - - 10 100								119	1
1410 - Good Bookan Charling Income 8,445 435 - - - - - - - 26 1410 - Vander Insome 26,000 69,008 - - - - - - - 1 1 1410 - Vander Insome 16,238 - - - - - - - 1 1 1 1410 - Vander Insome 0 833 3,005 - <td>240 265</td> <td>02 200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>340,6</td>	240 265	02 200							340,6
4110: Vendor Income 200,000 60,088 - - - - - - - 1 4130: Sponsorable horme 12,330 35,534 - - - 78,988 - - 11 4130: Adverting Income 2,330 35,534 - - - 78,988 - - - 11 4130: Adverting Income - - 4,551 110,122 125 7.8,988 - 11,944 1,954 1,945 1,945 1,945 1,124,94 1,953 - <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td></td><td>340,0</td></t<>					-	-	-		340,0
1412: Sponsorthip Income 116,238 - - - - - - - 1 1 1410: Graft Income 2,330 35,554 - - 78,988 - - 1 1 1410: Advertising Income - 602,076 198,180 4,551 100,123 125 - 1.133 1 1.043 1 - - - - 1.1264 101 1.134 1 1.224 1 1.1264 101 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264 1.1264			-		-	-	-	25	275,0
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4140 - Advertising income .<			-	-	-	-	-	-	116,2
4169 - Publication Sales - <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>137,8</td>			-		-		-		137,8
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Stor TravelGeneral - 343 - - - - 26,677 2 5105 TravelGeneral - - - - - 11,994 1 5125 TravelSte Visit - - - - 11,994 1 5125 TravelAssociation Sorv. - - - - 1,163 5135 Grant Match Speaker Taval - 5063 - - - - - - 2,2,411 1 5135 Grant Match Speaker Taval - 5,033 - - - - - - 2,2,6,177 2 5,2,041 1 - - - 1,2,2,411 1 - <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>7</td></t<>				-		-	-	-	7
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9120 TravelSite Visit - - - - 1.163 9125 TravelNassociation Serve, - - - - 12.5.41 1 9130 TravelNassociation Serve, -	-	343	-	-	-	-	-		27,0
b125 Travel/Association Serv. - - - - - 12,541 12,541 b130 Stig Search Tavel - </td <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>11,994</td> <td>11,9</td>	-	-	-	-	-	-	-	11,994	11,9
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6560 - Awards 1,199 -			-		-	-	-	-	2,2
5700 · Presidents Gifts - - - - - - 166 6010 · Webinars - - - - - 166 6010 · Webinars - - - - - 166 6010 · Webinars - - - - - 166 6300 · Printing/Photocopying - - 2,830 - - - 661 6300 · Printing/Photocopying - - 2,830 - - - - 661 6400 · Office Supplies/Expense 3,130 1,571 - - - 114,050 - 1,387 5 6600 · Consultant (19,119) - - - - 10,891 1 6700 · Website Dexp/Internet Exp - - - - 114,050 - 13,87 1 6800 · Crasittant file 143 - - - - 1,575 1 6802 · Admin Supp/Contract Fee - - - - - - 1,575 <t< td=""><td></td><td>1,557</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>901</td><td></td></t<>		1,557	-	-	-	-	-	901	
6010 Webinars - - - - - 1,827 6200 Postage - - - - - 651 6200 Postage - - - - - 651 6300 Postage - - - - - - - 6400 Office Supplies/Expense - - - - - - - - - - 6600 Insurance Expense 3130 1,571 - - - 114,050 - 1,387 59 6600 Consultant (19,119) - - - - 114,050 - 1,387 59 6600 Consultant (19,119) - - - - - 1,387 59 6600 Consultant (19,119) - - - - 114,050 - 1,387 59 6600 Consultant (19,119) - - - - 1,577 1 1,562 - 1,577 1 1,577 1,577 1		-	-	-	-	-	-	-	1,1
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7020 · Grant Match-Audio Visual 38,522 28,644 -			-	-	-	-	-	-	5,6
7030 · Grant Match-Admin Support - - - - - - 61,875 6 6900 · Other Expanses - - - - - - - - 61,875 6 1al Expanse 275,806 139,031 2,830 496 - 114,050 - 114,050 - 113,08 1 - - - - - - 113,48 1 - - - - - - - - - 113,248 1 - - - - - -			-	-	-	-	-	-	5,9
6900 · Other Expenses - 111,050 - 145,965 5 1		28,644	-	-	-	-	-	-	67,1
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Unrealized Gains/(Losses) on Investment .	326,272	59,149	1,721	159,627	125	(35,062)	745	(458,985)	53,
Unrealized Gains/(Losses) on Investment - - - - - (12 ange in Net Assets \$ 326,272 \$ 59,149 \$ 1,721 \$ 159,627 \$ 125 \$ (35,062) \$ 745 \$ (574,217) (6									
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	\$ 326,272	\$ 59,149	\$ 1,721	\$ 159,627	\$ 125	\$ (35,062)	\$ 745	\$ (574,217)	(61,
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Net Assets at end of year

\$ 702,201

National Association for Court Management Notes to Financial Statements For the Eleven Months Ended November 30, 2022

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.

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