

**National Association for Court Management  
Financial Statements  
December 31, 2022**

**National Association for Court Management  
Statement of Financial Position  
As of December 31, 2022**

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	\$	102,594
Accounts Receivable		94,063
Prepaid Expense		7,190
Investments		566,796

<b>TOTAL ASSETS</b>	<b>\$</b>	<b>770,643</b>
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**LIABILITIES & NET ASSETS**

**Liabilities**

Accounts Payable	\$	63,781
Accrued Expenses		48,096
Deferred Revenue		11,429

<b>Total Liabilities</b>		123,306
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**Net Assets**

Without donor restriction		
Unrestricted		640,127
Board Designated - Special Projects Fund		7,210

<b>Total Net Assets</b>		647,337
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<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$</b>	<b>770,643</b>
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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 Year Ended December 31, 2022**

	Annual Conference	Midyear Conference	Communications	Membership	Guides	NCJFCJ	Special Project Fund	General Operations	Total YTD
4000 · Membership Dues/Regular	\$ -	\$ -	\$ -	145,413	\$ -	\$ -	\$ -	\$ -	\$ 145,413
4005 · Membership Dues/Associate	-	-	-	9,615	-	-	-	-	9,615
4010 · Membership Dues/Sustaining	-	-	-	3,000	-	-	-	-	3,000
4015 · Membership Dues/Retired	-	-	-	1,385	-	-	-	-	1,385
4025 · Membership Dues/Student	-	-	-	175	-	-	-	-	175
4030 · Membership Dues/DUAL	-	-	-	11,380	-	-	-	-	11,380
4050 · Scholarship Fund	-	100	-	-	-	-	745	-	845
4070 · Interest Income/Regular	-	-	-	-	-	-	-	133	133
4090 · Fees and Registrations	248,365	106,900	-	275	-	-	-	-	355,540
4100 · Social/Other Income	8,145	470	-	-	-	-	-	25	8,640
4110 · Vendor Income	206,000	69,088	-	-	-	-	-	-	275,088
4120 · Sponsorship Income	116,238	-	-	-	-	-	-	-	116,238
4130 · Grant Income	27,730	35,534	-	-	-	168,390	-	-	231,654
4140 · Advertising Income	-	833	3,905	-	-	-	-	-	4,738
4150 · Publication Sales	-	-	646	-	145	-	-	-	791
<b>Total Revenue</b>	<b>606,478</b>	<b>212,925</b>	<b>4,551</b>	<b>171,243</b>	<b>145</b>	<b>168,390</b>	<b>745</b>	<b>158</b>	<b>1,164,635</b>
<b>Expense</b>									
5100 · Travel/General	-	342	-	-	-	-	-	26,680	27,022
5105 · Travel/President	-	-	-	-	-	-	-	13,005	13,005
5120 · Travel/Site Visit	-	-	-	-	-	-	-	1,163	1,163
5125 · Travel/Association Serv.	-	-	-	-	-	-	-	13,731	13,731
5130 · SJI Speaker Travel	-	5,063	-	-	-	-	-	-	5,063
5135 · Grant Match Speaker	4,975	-	-	-	-	-	-	-	4,975
5200 · Honoraria	11,725	16,358	-	-	-	-	-	-	28,083
5300 · Conference Expenses	107,269	9,393	-	-	-	-	-	1,845	118,507
5310 · Food and Beverages	110,204	44,218	-	-	-	-	-	1,685	156,107
5320 · Audio Visual	9,560	28,643	-	-	-	-	-	-	38,203
5400 · President's Discretionary	-	1,337	-	-	-	-	-	1,060	2,397
5650 · Awards	1,199	-	-	-	-	-	-	-	1,199
5700 · Presidents Gifts	-	-	-	-	-	-	-	186	186
6010 · Webinars	-	-	-	-	-	-	-	1,627	1,627
6200 · Postage	-	-	-	-	-	-	-	692	692
6300 · Printing/Photocopying	-	-	8,435	-	-	-	-	-	8,435
6400 · Office Supplies/Expense	-	-	-	-	-	-	-	93	93
6500 · Insurance Expense	3,130	1,571	-	-	-	-	-	3,026	7,727
6600 · Consultant	(19,119)	-	-	-	4,000	177,065	-	1,387	163,333
6610 · Audit Fee	-	-	-	-	-	-	-	10,891	10,891
6700 · Website Devp/Internet Exp	-	-	-	-	-	-	-	7,339	7,339
6800 · Credit Card Fees	-	-	-	-	-	-	-	16,035	16,035
6810 · Licenses & Fees	143	-	-	-	-	-	-	1,404	1,547
6820 · Admin Supp/Contract Fee	-	-	-	-	-	-	-	371,428	371,428
7000 · Grant Match-Travel	4,225	1,459	-	-	-	-	-	-	5,684
7010 · Grant Match-Honorarium	3,975	2,000	-	-	-	-	-	-	5,975
7020 · Grant Match-Audio Visual	38,523	28,643	-	-	-	-	-	-	67,166
7030 · Grant Match-Admin Support	-	-	-	-	-	-	-	67,500	67,500
6900 · Other Expenses	-	-	-	496	-	-	-	-	496
<b>Total Expense</b>	<b>275,809</b>	<b>139,027</b>	<b>8,435</b>	<b>496</b>	<b>4,000</b>	<b>177,065</b>	<b>-</b>	<b>540,777</b>	<b>1,145,609</b>
<b>Change in Net Assets from Operations</b>	<b>330,669</b>	<b>73,898</b>	<b>(3,884)</b>	<b>170,747</b>	<b>(3,855)</b>	<b>(8,675)</b>	<b>745</b>	<b>(540,619)</b>	<b>19,026</b>
Investment Income (Net of Fees)	-	-	-	-	-	-	-	17,632	17,632
Unrealized Gains/(Losses) on Investment	-	-	-	-	-	-	-	(153,162)	(153,162)
<b>Change in Net Assets</b>	<b>\$ 330,669</b>	<b>\$ 73,898</b>	<b>\$ (3,884)</b>	<b>\$ 170,747</b>	<b>\$ (3,855)</b>	<b>\$ (8,675)</b>	<b>\$ 745</b>	<b>\$ (676,149)</b>	<b>(116,504)</b>
Net Assets at beginning of year									763,841
<b>Net Assets at end of year</b>									<b>\$ 647,337</b>

**National Association for Court Management  
Notes to Financial Statements  
For the Year Ended December 31, 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.