National Association for Court Management Financial Statements August 31, 2024

## National Association for Court Management Statement of Financial Position As of August 31, 2024

ASSETS	
Cash and Cash Equivalents	\$ 303,864
Prepaid Expense	30,164
Advances	1,500
Investments	762,776
TOTAL ASSETS	\$ 1,098,304
LIABILITIES & NET ASSETS	
Liabilities	
Accounts Payable	\$ 695
Deferred Revenue	265
Total Liabilities	 960
Net Assets	
Without donor restriction	
Unrestricted	1,090,879
<b>Board Designated - Special Projects Fund</b>	 6,465
Total Net Assets	1,097,344
TOTAL LIABILITIES & NET ASSETS	\$ 1,098,304

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 Eight Months Ended August 31, 2024

1000         Description         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S         S		Annual Conference	Midyear Conference	Membership	Guides	Management and General	Annual Conference - SJI Grant	Restricted-Special PJ Fund	Total YT
4009 Mubership Duss/Ascience       -       -       147,00       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	venue								
4010 Mubership Dues/Butaining       -       -       1,500       -       -       -       -         4030 Mubership Dues/Butaining       -       -       1,005       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -		s -	\$ -		\$ -	s -	\$ -	s -	
4015 Monbership Dues/Relation       -       -       1.200       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -		-	-		-	-	-	-	14
4030       Montening Duest DUAL       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1</td>		-	-		-	-	-	-	1
4695 Decisionarbip Fund     -     -     -     -     -     800       4695 Decisionarbip Fund     -     -     -     -     125     -     -       4690 Fess and Registrations     13.345     580     -     -     -     -     -     -       4100 Secial/Other Income     13.345     580     -     -     -     -     -     -     -     -       4103 Grant Income     112.500     84.045     -     -     -     -     -     -     -     -     -       4130 Grant Income     112.500     84.045     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     - <td>4015 Membership Dues/Retired</td> <td>-</td> <td>-</td> <td>1,260</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1</td>	4015 Membership Dues/Retired	-	-	1,260	-	-	-	-	1
de65 Docations/Other       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .	4030 Membership Dues/DUAL	-	-	11,095	-		-		11
4970 Interact IncomeRegular       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .	4050 Scholarship Fund	-	-	-	-		-	80	
dege sea and Registrations         456.665         83.285         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	4065 Donations/Other	-	-		-	125			
dege sea and Registrations         456.665         83.285         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	4070 Interest Income/Regular					459			
4100 Social/Other Income         13.345         580         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>4090 Fees and Registrations</td><td>456.665</td><td>83.285</td><td></td><td></td><td></td><td></td><td></td><td>53</td></t<>	4090 Fees and Registrations	456.665	83.285						53
4110 Hador Income       175,110       73,820       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <th< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td>1</td></th<>				-	-				1
4120 Spansorship Income       112.500       84.045       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -									
4130 Grant Income       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .				-	-		-		
4169 Publication Sales         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -				-	-	-	-	-	
IR evenue         761,620         241,530         196,865         294         564         57,869         80.00         1,28           S100 Travel/Vendemaral         5,737         643         -         31,949         -         -         35           S100 Travel/Vendemaral         5,737         643         -         -         4,154         -         -         35           S100 Travel/Offer         -         -         -         4,154         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         1.0301         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		-	-	-	-	-	57,869	-	5.
Bit Display         Strawlight Status         Strawlight Status <th< td=""><td></td><td><u> </u></td><td><u> </u></td><td><u> </u></td><td></td><td><u> </u></td><td></td><td><u> </u></td><td></td></th<>		<u> </u>	<u> </u>	<u> </u>		<u> </u>		<u> </u>	
5100 Travel/General         5,737         643         -         -         31,949         -         -         31,949           5105 Travel/Stevier         -         -         -         4,154         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	al Revenue	761,620	241,530	196,865	294	584	57,869	80.00	1,25
5100 Travel/General         5,737         643         -         -         31,949         -         -         31,949           5105 Travel/Stevier         -         -         -         4,154         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	pense								
5110 TravelOfficer         -         -         -         -         868         -         -           5120 TravelOffic Visit         -         1,851         -         -         10,301         -         -         1           5130 Staff Markinssociation Serv.         5,134         -         -         10,301         -         -         1           5130 Staff Markinssociation Serv.         5,134         -         -         10,301         -         -         1           5130 Ford Markinssociation Serv.         6,500         -         -         1,325         -         -         5           5200 Honoraria         6,500         -         -         1,325         -         -         5           5300 Conference Expenses         53,482         4,388         -         -         1,335         -         -         7           5400 Presidents Discribonary         100         -         -         1,533         -         -         7           5600 Scholarship         1,052         -         -         1,533         -         -         -         1,533         -         -         -         1,550         -         -         -         1,5600 <t< td=""><td></td><td>5,737</td><td>643</td><td>-</td><td>-</td><td>31,949</td><td>-</td><td>-</td><td>3</td></t<>		5,737	643	-	-	31,949	-	-	3
5110 TravelOfficer         -         -         -         -         868         -         -           5120 TravelOffic Visit         -         1,851         -         -         10,301         -         -         1           5130 Staff Markinssociation Serv.         5,134         -         -         10,301         -         -         1           5130 Staff Markinssociation Serv.         5,134         -         -         10,301         -         -         1           5130 Ford Markinssociation Serv.         6,500         -         -         1,325         -         -         5           5200 Honoraria         6,500         -         -         1,325         -         -         5           5300 Conference Expenses         53,482         4,388         -         -         1,335         -         -         7           5400 Presidents Discribonary         100         -         -         1,533         -         -         7           5600 Scholarship         1,052         -         -         1,533         -         -         -         1,533         -         -         -         1,550         -         -         -         1,5600 <t< td=""><td>5105 Travel/President</td><td></td><td></td><td></td><td></td><td>4,154</td><td></td><td></td><td></td></t<>	5105 Travel/President					4,154			
5120 Travel/Sito Visit       -       1,651       -       17       -       -         5125 Travel/Association Sarv.       5,134       -       -       10,301       -       -       1         5136 Sull Spaker Travel       10,931       2.893       -       -       10,301       -       -       1         5136 Sull Spaker Travel       2.29       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td><td></td></t<>		-	-	-			-	-	
5125 Travel/Association Serv.       5,134       -       -       10,001       -       -       10         5136 Sull Speaker Travel       13,033       2,893       -       -       (3,751)       -       -       1         5136 Grant Match Speaker       229       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			1.651						
131 Spaker Travel       13.033       2.893       -       -       (3,751)       -       -       -       1         5135 Grant Match Speaker       229       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<		5 134							
513 Grant Match Speaker       229       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<				-	-		-		
5200 Honoraria         6,500         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         5300 Conference Expenses         53,482         4,388         -         -         1,325         -         -         5300 Conference Expenses         289,235         -         -         -         1,325         -         -         -         5300 Conference Expenses         289,235         -         -         -         1,325         -         -         -         5300 Conference Expenses         -         -         -         1,325         -         -         -         -         -         5300 Conference Expenses         -         -         -         1,325         -         -         -         -         -         5300 Conference Expense         -         -         1,1753         -         -         -         -         -         -         1,1753         -         -         -         -         1,161         -         -         -         2,656         -         -         -         -         2,650         -         -         -         1				-	-	(3,751)	-	-	1.
5300 Conference Expanses         53.482         4.388         -         -         1.325         -         -         53.53           5310 Food and Beverages         289.235         69.309         -         -         (1.305)         -         -         35.53           5400 President's Discretionary         100         -         -         1.753         -         -         7           5600 Scholarships         -         -         1.753         -         -         -         -         7           5600 Scholarships         -         -         -         249         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>				-	-	-	-	-	
5310 Food and Beverages       289.255       69.09       -       -       (1,305)       -       -       -       335         5320 Audio Visual       50.466       22.554       -       -       (2,940)       -       -       335         5400 President's Discretionary       100       -       -       1,753       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td></td></t<>				-	-		-	-	
5320 Audio Visual       50,446       22,554       -       -       (2,940)       -       -       7         5400 President's Discretionary       100       -       -       1,753       -       -       -       -       -       7         5650 Scholarships       -       3,335       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       7       -       -       -       10,501       -       -       10,501       -       -       10,501       -       -       10,501       -       -       10,501       -       -       20,0501       -       -       20,0501       -       -       20,0501       -       -       20,0501       -       -       20,0501       -       -       20,0501       -       -       20,0501       -       -       -       20,0				-	-		-	-	
5400 President's Discretionary         100         -         -         1,753         -         -           5600 Scholarships         -         3,335         -         -         -         -         -         -           5600 Avards         1,052         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         1         -         -         -         1         -         -         -         1         -         -         1         -         -         -         1         -         <	5310 Food and Beverages	289,235		-	-	(1,305)	-	-	35
5600 Scholarships       -       3.335       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	5320 Audio Visual	50,446	22,554	-	-	(2,940)	-	-	7
5650 Awards       1.052       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	5400 President's Discretionary	100	-	-	-	1,753	-		
5700 Presidents Gifts       200       -       -       -       249       -       -         6010 Webinars       -       -       -       2,656       -       -       -         6010 Webinars       2,445       808       -       -       1,611       -       -         6300 Printing/Photocopying       -       -       -       10,501       -       -       1         6500 furning: Exponse       -       -       -       9,111       -       -       1         6600 Consultant       30,550       -       -       -       7,388       -       -       2         6700 Website Devp/Internet Exp       3,550       -       -       18,025       -       -       2         6800 Consultant       30,550       -       -       -       2,0759       -       -       2         6800 Corealts & Frees       -       -       -       18,025       -       -       2         610 Licenses & Frees       -       -       -       13,046       -       -       2         7010 Grant Match-Match-Travel       17,621       32,10       -       -       -       -       -       2	5600 Scholarships	-	3,335		-	-		-	
5700 Presidents Gifts       200       -       -       -       249       -       -         6010 Webinars       -       -       -       2,656       -       -       -         6010 Webinars       2,445       808       -       -       1,611       -       -         6300 Printing/Photocopying       -       -       -       10,501       -       -       1         6500 furning: Exponse       -       -       -       9,111       -       -       1         6600 Consultant       30,550       -       -       -       7,388       -       -       2         6700 Website Devp/Internet Exp       3,550       -       -       18,025       -       -       2         6800 Consultant       30,550       -       -       -       2,0759       -       -       2         6800 Corealts & Frees       -       -       -       18,025       -       -       2         610 Licenses & Frees       -       -       -       13,046       -       -       2         7010 Grant Match-Match-Travel       17,621       32,10       -       -       -       -       -       2	5650 Awards	1.052							
6010 Webinars       -       -       -       -       2,656       -       -         6200 Postage       2,445       808       -       -       1,611       -       -         6300 PrintingPhotocopying       -       -       10,501       -       -       1         6500 Insurance Expense       -       -       -       9,111       -       -       1         6600 Consultant       30,532       29,032       -       -       7,388       -       -       2         6700 Website DevpInternet Exp       3,550       -       -       2,650       -       -       2         6800 Crosit Carl Fees       -       -       18,025       -       -       2         6810 Audit Fee       -       -       13,48       -       -       2         6810 Audit SuppContract Fee       -       -       1,348       -       -       2         6820 Admin SuppContract Fee       -       -       -       0,0048       -       -       2         7020 Grant Match-Audio Visual       37,541       22,544       -       -       -       -       -       10         7020 Grant Match-Audio Visual       37				-	-	249			
6200 Prostage         2,445         808         -         -         1,611         -         -           6300 Printing/Photocopying         -         -         -         10,501         -         -         1           6300 Printing/Photocopying         -         -         -         10,501         -         -         1           6500 Insurance Expense         -         -         -         9,111         -         -         660           6610 Audit Fee         -         -         -         2,850         -         -         2,850         -         -         2,850         -         -         2,850         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         -         -         2,250         2,250         2,250         -         -         -         2,250         2,250         2,250         2,250         2,250         2,250         3,210									
6300 Printing/Photocopying       -       -       -       10,501       -       -       1         6500 Insurance Exponse       -       -       -       9,111       -       -       -       1         6500 Consultant       30,532       29,032       -       -       7,388       -       -       6         6610 Consultant       30,532       29,032       -       -       7,388       -       -       6         6700 Website DevpInternet Exp       3,550       -       -       -       18,025       -       -       2         6800 Credit Card Fees       -       -       -       1,346       -       -       2         6810 Admit SuppContract Fee       -       -       -       200,048       -       -       2         700 Grant Match-Admin Support       17,621       3,210       -       -       -       -       -       2         702 Grant Match-Admin Support       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       1,00       -       -       -       -       -       -       -			-	-	-		-	-	
6500 Insurance Exponse       -       -       -       9,111       -       -         6600 Consultant       30,532       29,032       -       -       7,388       -       -       66         6610 Audit Fee       -       -       -       2,650       -       -       2       2       -       -       66         6700 Website DevpInternet Exp       3,550       -       -       -       2,650       -       -       2       2       2       -       -       2,650       -       -       2       2       2       -       -       2,650       -       -       2       2       2       3       2       3       2       3       -       -       2       2,050       -       -       2       2       3       2       3       1       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3<				-	-		-	-	
6600 Consultant         30,532         29,032         -         -         7,388         -         -         66           6610 Audit Fee         -         -         -         2,650         -         -         2           6700 Website DevpInternet Exp         3,550         -         -         18,025         -         -         2           6800 Credit Card Fees         -         -         -         20,759         -         -         2           6810 Licenses & Fees         -         -         -         1,346         -         -         2           6900 Grant Match-Travel         17,621         3,210         -         -         0,711         -         -         2           7000 Grant Match-Travel         17,621         3,210         -         -         0,711         -         -         2           7000 Grant Match-Travel         17,621         3,210         -         -         0,711         -         -         2           7010 Grant Match-Audio Visual         37,541         22,554         -         -         -         -         -         -         -         -         -         -         -         -         -         -		-	-	-	-		-	-	
6610 Audit Fee       -       -       -       2,650       -       -         6700 Website DevpInternet Exp       3,550       -       -       18,025       -       -       20,759       -       22         6810 Credit Card Fees       -       -       1,8,025       -       -       22         6810 Credit Card Fees       -       -       -       20,759       -       -       22         6810 Audit SuppContract Fee       -       -       -       200,048       -       -       22         7000 Grant Match-Horarium       3,811       5,400       -       -       -       -       -       20         7020 Grant Match-Audio Visual       37,541       22,544       -       -       -       -       -       -       -       60,000       -       -       -       -       1,00         7030 Grant Match-Audio Visual       37,541       22,577       -       -       -       -       -       1,00       -       1,00       -       -       1,00       -       -       1,00       -       1,00       -       1,00       -       1,00       -       1,00       -       -       1,00       -		-	-	-	-		-	-	
6700 Website Devendment Exp         3,550         -         -         18,025         -         -         2           6800 Credit Card Fees         -         -         -         20,759         -         -         2           6800 Credit Card Fees         -         -         -         20,759         -         -         2           6810 Licenses & Fees         -         -         -         1,348         -         -         2           6820 Admin Supp/Contract Fee         -         -         -         20,048         -         -         2           7000 Grant Match-Travel         17,621         3,210         -         -         0(7)1         -         -         2           7010 Grant Match-Audio Visual         37,541         52,554         -         -         -         -         -         -         -         60,000         -         -         -         -         -         -         10.0           7030 Grant Match-Audio Visual         375,614         22,554         -         -         -         -         -         -         1.0         -         -         1.0         -         -         1.0         -         -         1.0	6600 Consultant	30,532	29,032	-	-	7,388	-	-	6
6800 Cradit Card Fees       -       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       1       -       20,759       -       -       20,759       7       -       20,759       7       -       20,759       7       -       20,759       7       20,759       7       20,759       7       -       20,004       -       20,000       -       -       1,00       -       -       1,00       -       -       1,00       -       1,00       -       -       1,00       -       1,00       -       1,00       -       -       1,00       -       1,00       -       1,00       -       -       1,00       -       1,00       -	6610 Audit Fee	-	-	-	-	2,650	-		
6800 Cradit Card Fees       -       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       -       -       20,759       1       -       20,759       -       -       20,759       7       -       20,759       7       -       20,759       7       -       20,759       7       20,759       7       20,759       7       -       20,004       -       20,000       -       -       1,00       -       -       1,00       -       -       1,00       -       1,00       -       -       1,00       -       1,00       -       1,00       -       -       1,00       -       1,00       -       1,00       -       -       1,00       -       1,00       -	6700 Website Devp/Internet Exp	3,550	-	-	-	18,025	-	-	2
6810 Licenses & Fies       -       -       -       -       1,348       -       -         6820 Admin SuppContract Fie       -       -       -       20,048       -       -       200         700 Grant Match-Travel       17,621       3,210       -       -       (71)       -       -       20         700 Grant Match-Travel       17,621       3,210       -       -       (71)       -       -       20         7010 Grant Match-Audio Visual       37,541       52,0548       -       -       -       -       -       -       20         7030 Grant Match-Audio Visual       37,541       22,554       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -									2
6820 Admin Supp/Contract Fee       -       -       -       -       200,048       -       -       200         7000 Grant Match-Honorarium       3,811       5,400       -       -       (71)       -       -       200         7010 Grant Match-Honorarium       3,811       5,400       -       -       (71)       -       -       20         7030 Grant Match-Audio Visual       37,541       22,554       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -		-	-	-			-	-	
7000 Grant Match-Travel         17,621         3,210         -         -         (71)         -         -         2           7010 Grant Match-Honorarium         3,811         5,400         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         100         -         -         10         -         -         10         -         -         10         -         -         10         -         -         10         -         -         10         -         -         -         10         -         -		-	-	-				-	
T010 Grant Match-Honorarium         3.811         5.400         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		17 624	3 2 1 0	-			-	-	
7020 Grant Match-Audio Visual       37,541       22,554       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>2</td>				-			-	-	2
7030 Grant Match-Admin Support       -       -       -       -       60,000       -       -       6         Il Expense       520,648       165,777       -       -       376,664       -       -       1,06         Inge in Net Assets from Operations       240,972       75,753       196,865       294       (376,080)       57,869       80       195         Investment Income (Net of Fees)       -       -       -       7,858       -       -       -       -       84,156       -       -       8         Inge in Net Assets       5       240,972       \$ 75,753       \$ 196,865       \$ 294       \$ (284,066)       \$ 57,869       \$ 80       28				-	-	-	-	-	
Il Expense         520,648         165,777         -         -         376,664         -         1,06           nge in Net Assets from Operations         240,972         75,753         196,865         294         (376,080)         57,869         80         19           Investment Income (Net of Fees)         -         -         -         7,858         -         -         2           Unrealized Gains/(Losses) on Investment         -         -         -         7,858         -         -         2           nge in Net Assets <u>\$ 240,972</u> <u>\$ 75,753</u> <u>\$ 196,865</u> <u>\$ 294</u> <u>\$ (284,066)</u> <u>\$ 57,869</u> <u>\$ 80</u> 28		37,541			-	-	-	-	
nge in Net Assets from Operations 240,972 75,753 196,865 294 (376,080) 57,869 80 19 Investment Income (Net of Fees) 7,858 Unrealized Gains/(Losses) on Investment - 84,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156 88,156				<u> </u>	-			· · ·	
Investment Income (Net of Fees)         -         -         7.858         -         -         -         7.858         -         -         -         884,156         -         -         884,156         -         884,156         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         -         884,156         -         -         -         884,156         -         -         884,156         -         -         -         884,156         -         -         -         884,156         -         -         -         884,156         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	al Expense	520,648	165,777	-	-	376,664	-	-	1,06
Investment Income (Net of Fees)         -         -         7.858         -         -         -         7.858         -         -         -         884,156         -         -         884,156         -         884,156         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         884,156         -         -         -         884,156         -         -         -         884,156         -         -         884,156         -         -         -         884,156         -         -         -         884,156         -         -         -         884,156         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	nge in Net Assets from Operations	240.972	75.753	196.865	294	(376.080)	57,869	80	19
Unrealized Gains/(Losses) on Investment         -         -         -         84,156         -         -         8           nge in Net Assets         \$ 240,972         \$ 75,753         \$ 196,865         \$ 294         \$ (284,066)         \$ 57,869         \$ 80         28		2-10,072	,	,	234		0.,000	00	
nge in Net Assets <u>\$ 240,972</u> <u>\$ 75,753</u> <u>\$ 196,865</u> <u>\$ 294</u> <u>\$ (284,066)</u> <u>\$ 57,869</u> <u>\$ 80</u> 28			-	-	:		-	-	8
Assets at beginning of year 80	inge in Net Assets	\$ 240,972	\$ 75,753	\$ 196,865	\$ 294	\$ (284,066)	\$ 57,869	\$ 80	28
	Assets at beginning of year								80

\$ 1,097,344

## National Association for Court Management Notes to Financial Statements For the Eight Months Ended August 31, 2024

## 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.