

NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES

CONSOLIDATED BALANCE SHEET

Fiscal Years Ended September 30, 2018 thru 2022 (Audited)

YTD 5/31/2023 (Unaudited)

	YTD 5/31/2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
	Unaudited					
ASSETS						
Cash and cash equivalents	1,050,636	\$ 952,786	\$ 539,941	\$1,194,375	\$ 958,312	\$ 636,037
Sequestered - UNR (1.6M); Grants (600K)	2,200,000	2,200,000	1,800,000	1,200,000		
Sequestered - PPP Loan Proceeds	-	-	1,266,200	1,266,200		
Drawdown in Transit (estimate)	177,835					
Total Cash and Cash Equivalents	3,428,471	3,152,786	3,606,141	3,660,575	958,312	636,037
Grants and accounts receivable, net	85,373	865,820	845,756	549,554	1,204,142	1,376,496
Prepaid expenses and other assets	242,307	134,482	112,572	64,469	74,210	182,606
Investments	2,681,185	2,681,185	2,984,526	2,665,498	2,630,516	2,451,683
Note receivable, net	-	-	400,000	780,771	1,143,238	1,488,279
Property and equipment, net	90,588	90,588	121,818	155,334	190,167	228,272
Due to/from Associates	47				21,717	20,997
Inventory (Judge Edward's Book)	27,367	27,367				
Unemployment Insurance Trust Funds	66,942	66,942	42,279	13,536	-	-
TOTAL ASSETS	6,622,280	7,019,170	8,113,092	7,889,737	6,222,302	6,384,370
LIABILITIES AND NET ASSETS						
LIABILITIES						
Accounts payable	234,269	\$ 239,900	\$ 355,760	\$ 215,685	\$ 479,630	\$ 438,756
Accrued payroll and employee benefits	638,977	595,737	622,588	622,594	572,362	573,699
Cash Overdraft	-	-	-	-	-	30,048
Line of Credit (PPP Loan - forgiven 2022)	-	-	1,266,200	1,266,200	60,000	165,000
Health Insurance claims	-	-	-	-	-	617,494
Deferred revenue	141,297	730,244	744,829	989,097	435,488	333,117
TOTAL LIABILITIES	1,014,543	1,565,881	2,989,377	3,093,576	1,547,480	2,158,114
NET ASSETS						
Without Donor restrictions	3,236,271	2,906,697	2,435,745	2,314,407	2,102,534	1,787,360
Net Income - Unrestricted	154,448	329,574	148,542	121,338		
With Donor Restrictions	1,617,018	1,617,018	1,939,428	1,760,416	1,972,290	1,838,896
Permanently restricted (Endowment)	600,000	600,000	600,000	600,000	600,000	600,000
TOTAL NET ASSETS	5,607,737	5,453,289	5,123,715	4,796,161	4,674,824	4,226,256
TOTAL LIABILITIES & NET ASSETS	6,622,280	7,019,170	8,113,092	7,889,737	6,222,304	6,384,370

NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES

CONSOLIDATED INCOME STATEMENT

Fiscal years Ended September 30, 2018 thru 2022 (Audited)

YTD May 31, 2023 (Unaudited)

	YTD 5/31/2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
	Unaudited					
REVENUE AND SUPPORT						
Federal and state grants and contracts	5,657,291	8,344,517	8,040,465	8,689,811	9,688,684	9,986,460
Foundation grants and contracts	961,757	818,443	560,198	236,785	365,053	161,398
Other Grants, Donations	98,896	146,526	184,167	183,571	494,333	469,400
Fee For Service (New in 2020)	235,251	239,330	257,164	283,969		
Registration fees	587,497	512,835	660,674	169,770	632,288	597,667
Dues and subscriptions	115,768	229,870	247,101	303,123	262,708	280,012
Investment income (loss), net of fees	20,362	(304,866)	325,684	43,751	188,971	116,006
Other revenue and gains	63,067	108,509	83,940	96,596	200,651	149,800
PPP Loan Forgiveness	-	670,159	-	-	-	-
Contributions In-Kind	-	-	-	-	500,000	-
Drawdown in Transit (estimate)	177,835	-	-	-	-	-
TOTAL REVENUE AND SUPPORT	7,917,724	10,765,323	10,359,393	10,007,376	11,832,688	11,760,743
EXPENSES						
Personnel - Salaries, Leave Accrual	3,755,333	5,236,457	5,453,531	5,486,700	5,355,935	
Fringe	423,140	657,468	613,274	663,480	723,713	
Health Ins.	720,551	945,011	975,550	943,679	1,213,661	
Less Emp/Dep Contrib @ 25%	(165,700)	(257,441)	(255,116)	(243,492)	(243,762)	
Personnel (Including Fringe)	4,733,324	6,581,495	6,787,239	6,850,367	7,049,547	7,872,476
Contractual	945,065	1,376,517	994,179	972,866	1,642,589	1,600,103
Subrecipients	230,193	245,430	371,691	246,596	356,500	372,955
Supplies & Operating (incl Rents)	1,367,410	1,775,595	1,641,802	1,393,716	1,557,786	1,483,416
Travel	323,776	217,940	49,748	203,674	548,913	567,778
Other Council activities	132,669	153,199	110,595	137,286	127,360	201,914
Equipment lease and maintenance	30,839	42,459	40,168	46,342	57,815	54,917
Depreciation	-	31,230	33,516	34,833	38,105	38,106
Interest/Misc. Expense	-	11,883	2,901	358	5,506	8,813
Disbursement from related entity	-	-	-	-	500,000	-
TOTAL EXPENSES	7,763,276	10,435,748	10,031,839	9,886,038	11,384,121	12,200,478
CHANGE IN NET ASSETS	154,448	329,575	327,554	121,338	448,567	(439,735)
NET ASSETS, BEGINNING OF YEAR	5,453,289	5,123,715	4,796,161	4,674,823	4,226,256	4,665,991
NET ASSETS, END OF YEAR	5,607,737	5,453,290	5,123,715	4,796,161	4,674,823	4,226,256

2 Funded

Reg Type	Account Number	Investment Strategy	Account Registration	Investment Approach	FA Authorization	Net Investment	Market Value	% of Total
Foundation (Non-Tax:		City National Rochdale Ci	National Council	Core Markets	None	\$962,751.42	\$2,169,361.78	88.46%
Foundation (Non-Tax:		City National Rochdale Ci	National Council	Core Markets	Full	\$280,715.74	\$282,996.39	11.54%

Hide Charts

Total \$2,452,358.17 100%

Asset Class

ASSET CLASS

Investment Approach