

# NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES

## CONSOLIDATED INCOME STATEMENT

Fiscal years Ended September 30, 2021 thru 2024(Audited)

YTD May 2025 (Unaudited)

			5/31/25 (FY25)	FY 2024	FY 2023	FY 2022	FY 2021
			Unaudited				
<b>REVENUE AND SUPPORT</b>							
	Federal and state grants and contracts		6,665,359	11,125,261	9,762,793	8,344,517	8,040,465
	Foundation grants and contracts		231,738	524,631	677,162	818,443	560,198
	Other Grants, Donations		160,772	100,157	178,716	146,526	184,167
	Fee For Service (New in 2020)		120,271	467,836	260,373	239,330	257,164
	Registration fees		818,681	805,345	763,487	512,835	660,674
	Dues and subscriptions		60,810	267,327	215,922	229,870	247,101
	Investment income (loss), net of fees		11,145	690,038	219,108	(304,866)	325,684
	Other revenue and gains		44,720	101,433	92,613	108,510	83,940
	PPP Loan Forgiveness		-	-	-	670,159	-
	Contributions In-Kind		-	14,400	14,765	-	-
	Drawdown in Transit (estimate)		744,300		-	-	-
	<b>TOTAL REVENUE AND SUPPORT</b>		<b>8,857,796</b>	<b>14,096,428</b>	<b>12,184,938</b>	<b>10,765,324</b>	<b>10,359,393</b>
<b>EXPENSES</b>							
	Personnel - Salaries, Leave Accrual		4,225,004	6,102,979	5,603,001	5,236,457	5,453,531
	Fringe		496,682	724,511	636,910	657,468	613,274
	Health Ins.		918,759	1,195,303	1,085,856	945,011	975,550
	Less Emp/Dep Contrib @ 25%		(200,461)	(273,803)	(247,387)	(257,441)	(255,116)
	Personnel (Including Fringe)		5,439,984	7,748,989	7,078,380	6,581,495	6,787,239
	Contractual		1,252,027	2,058,123	1,854,147	1,376,517	994,179
	Subrecipients		195,692	376,615	331,656	245,430	371,691
	Supplies & Operating (incl Rents)		1,407,323	2,636,107	2,261,051	1,775,595	1,641,802
	Travel		274,614	580,523	503,876	217,940	49,748
	Other NCJFCJ activities		156,027	227,450	209,912	153,199	110,595
	Equipment lease and maintenance		34,640	57,267	47,723	42,459	40,168
	Depreciation		-	30,196	31,549	31,230	33,516
	Interest/Misc. Expense		-	-		11,885	2,901
	Disbursement from related entity		-	-	-	-	-
	<b>TOTAL EXPENSES</b>		<b>8,760,307</b>	<b>13,715,270</b>	<b>12,318,292</b>	<b>10,435,750</b>	<b>10,031,839</b>
<b>CHANGE IN NET ASSETS</b>			<b>98,931</b>	<b>381,157</b>	<b>(133,354)</b>	<b>329,574</b>	<b>327,554</b>
	<b>NET ASSETS, BEGINNING OF YEAR</b>		5,701,092	5,319,935	5,453,289	5,123,715	4,796,161
	<b>NET ASSETS, END OF YEAR</b>		<b>5,800,024</b>	<b>5,701,092</b>	<b>5,319,935</b>	<b>5,453,289</b>	<b>5,123,715</b>

# NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES

## CONSOLIDATED BALANCE SHEET

Fiscal Years Ended September 30, 2021 thru 2024 (Audited)

YTD 5/31/2025 (Unaudited)

	5/31/25 (FY25)	FY 2024	FY 2023	FY 2022	FY 2021
	Unaudited				
<b>ASSETS</b>					
Cash and cash equivalents	1,943,941	2,065,970	2,750,494	\$ 3,152,786	\$ 3,606,141
Drawdown in Transit (estimate)	744,300				
<b>Total Cash and Cash Equivalents</b>	<b>2,688,241</b>	<b>2,065,970</b>	<b>2,750,494</b>	<b>3,152,786</b>	<b>3,606,141</b>
Grants and accounts receivable, net	282,516	1,550,226	1,031,783	865,820	846,391
Prepaid expenses and other assets	189,943	106,852	168,219	134,482	111,977
Investments	3,467,430	3,467,430	2,848,985	2,681,185	2,984,486
Note receivable, net	-	-	-	-	400,000
Property and equipment, net	1,015,670	1,015,670	1,551,990	90,588	121,818
Inventory (Judge Edward's Book)	-	-	10,543	27,367	
Unemployment Insurance Trust Funds	77,315	77,315	88,221	66,942	42,279
<b>TOTAL ASSETS</b>	<b>7,721,115</b>	<b>8,283,464</b>	<b>8,450,235</b>	<b>7,019,170</b>	<b>8,113,092</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable	170,904	517,356	281,654	\$ 239,900	\$ 355,760
Accrued payroll and employee benefits	489,583	632,576	614,330	595,737	622,588
Line of Credit (PPP Loan - forgiven 2022)	-	-	-	-	1,266,200
Operating Lease Liability	998,692	998,692	1,503,292		
Deferred revenue	261,912	433,748	731,024	730,244	744,829
<b>TOTAL LIABILITIES</b>	<b>1,921,091</b>	<b>2,582,371</b>	<b>3,130,300</b>	<b>1,565,881</b>	<b>2,989,377</b>
<b>NET ASSETS</b>					
Without Donor restrictions	2,965,078	2,583,920	3,197,827	2,906,697	2,256,733
Net Income - Unrestricted	98,931	381,157	(133,354)	329,574	327,554
With Donor Restrictions	2,136,015	2,136,015	1,655,462	1,617,018	1,939,428
Permanently restricted (Endowment)	600,000	600,000	600,000	600,000	600,000
<b>TOTAL NET ASSETS</b>	<b>5,800,024</b>	<b>5,701,092</b>	<b>5,319,935</b>	<b>5,453,289</b>	<b>5,123,715</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>7,721,115</b>	<b>8,283,463</b>	<b>8,450,235</b>	<b>7,019,170</b>	<b>8,113,092</b>