

Clinton R. Wasser, CPA, P.C.

Certified Public Accountant

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Accountant's Compilation Report

To the Board of Directors
Arizona Independent Scheduling
Administrator Association
Phoenix, AZ

Management is responsible for the accompanying financial statements of Arizona Independent Scheduling Administrator Association (a nonprofit association), which comprise the statement of position - modified cash basis as of June 30, 2023 and the related statement of activity, actual & budget, modified cash basis for the quarter and year-to-date then ended in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. I have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The accompanying supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. I do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, income, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Arizona Independent Scheduling Administrator Association.

Clinton R. Wasser, CPA, PC

Scottsdale, Arizona
September 21, 2023

Arizona Independent Scheduling Administrator Asso.
Statement of Position - Modified Cash Basis
June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
National Bank of Arizona	41,493.36
Total Checking/Savings	<u>41,493.36</u>
Total Current Assets	<u>41,493.36</u>
TOTAL ASSETS	<u>41,493.36</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	1,995.34
Total Other Current Liabilities	<u>1,995.34</u>
Total Current Liabilities	<u>1,995.34</u>
Total Liabilities	1,995.34
Equity	
Beginning Net Assets	44,814.82
Net Income	(5,316.80)
Total Equity	<u>39,498.02</u>
TOTAL LIABILITIES & EQUITY	<u>41,493.36</u>

See accountant's report

Arizona Independent Scheduling Administrator Asso.
Statement of Activity, Actual & Budget, Modified Cash Basis
For the Quarter and Year-to-Date ended June 30, 2023

	Apr - Jun 23	Budget	\$ Over Budget	Jan - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Membership Dues	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
Tariff Income	26,543.70	28,287.50	(1,743.80)	47,814.44	56,575.00	(8,760.56)	113,150.00
Total Income	26,543.70	28,287.50	(1,743.80)	47,814.44	56,575.00	(8,760.56)	116,650.00
Expense							
Insurance	0.00	1,050.00	(1,050.00)	561.00	2,100.00	(1,539.00)	4,200.00
Office Expenses and Supplies	127.88	300.00	(172.12)	127.88	600.00	(472.12)	1,200.00
Payroll & Employee Benefits	24,214.85	24,250.00	(35.15)	48,484.50	48,500.00	(15.50)	97,000.00
Postage and Delivery	0.00	12.50	(12.50)	0.00	25.00	(25.00)	50.00
Professional Fees	1,261.28	2,500.00	(1,238.72)	2,356.05	5,000.00	(2,643.95)	10,000.00
Telephone & Internet	450.00	600.00	(150.00)	900.00	1,200.00	(300.00)	2,400.00
Travel & Entertainment	701.81	450.00	251.81	701.81	900.00	(198.19)	1,800.00
Total Expense	26,755.82	29,162.50	(2,406.68)	53,131.24	58,325.00	(5,193.76)	116,650.00
Net Ordinary Income	(212.12)	(875.00)	662.88	(5,316.80)	(1,750.00)	(3,566.80)	0.00
Net Income	(212.12)	(875.00)	662.88	(5,316.80)	(1,750.00)	(3,566.80)	0.00

See accountant's report