

Cautionary Information for Financial Reports

The National Association of State Auditors, Comptrollers and Treasurers publish quarterly information about the association. The following general and specific cautions should be noted.

Interim financial information on this site has been prepared using what is believed to be the best available data for these purposes. The financial information has been prepared using the same procedures used to prepare similar information for the Association's other financial reports. This information is, however, preliminary in nature and subject to change.

1. This information has not been audited and is not a "financial statement". None of the data presented has been subjected to customary fiscal period closing procedures used in the preparation of financial statements, including verification, reconciliation, and identified adjustments.
2. This information is representative only as of the date on which it was prepared.
3. Some data are presented on a cash basis of accounting while other data are presented on a budgetary basis. Users should not compare data that are presented with different basis of accounting.
4. Percentages of budgeted expenses to date may not necessarily correspond to the percentage of the year expired, due to timing differences or other spending pattern fluctuations.
5. NASACT is not obligated to provide this information or make it available on the Web site.