

Committee Report:
Submitted By:
Date Submitted:

Treasurer Report
Bonnie Woodrow
1-2-2024

Report Narrative:

The Budget vs Actual Report dated January 2, 2024, is attached for Board approval. The checking register balance as of January 2, 2023, is \$65,784.99.

Respectfully submitted,

Treasurer Contact: Name:	Bonnie Woodrow
E-Mail:	bwoodrow@rentonwa.gov
Phone:	(425) 430-6531

District and Municipal Court Management Association

Budget vs. Actuals

July 2023 - June 2024

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
Membership Dues	19,317.23	50,000.00	-30,682.77	38.63%
Regionals				
Fall Regionals	0.00	2,000.00	-2,000.00	0.00%
Spring Regionals	0.00	2,000.00	-2,000.00	0.00%
Total Regionals	\$ 0.00	\$ 4,000.00	-\$ 4,000.00	0.00%
Reimbursed Expenses	944.61	0.00	944.61	
Total Income	\$ 20,261.84	\$ 54,000.00	-\$ 33,738.16	37.52%
Expenses				
Awards	0.00	1,100.00	-1,100.00	0.00%
Board Meeting Expenses	374.01	1,400.00	-1,025.99	26.72%
Courts Helping Courts (Highways to Hedges)	70.86	2,000.00	-1,929.14	3.54%
Education				
Education - Academy	0.00	0.00	0.00	
Education - Annual Conference	0.00	10,000.00	-10,000.00	0.00%
Education - Regionals	500.00	4,000.00	-3,500.00	12.50%
Education - Retreat Meals	153.55	0.00	153.55	
Education - Staff Conference	0.00	0.00	0.00	
Total Education	\$ 653.55	\$ 14,000.00	-\$13,346.45	4.67%
Flowers & Cards	124.55	600.00	-475.45	20.76%
Liability Insurance	0.00	1,500.00	-1,500.00	0.00%
Long Range Planning Committee	0.00	500.00	-500.00	0.00%
Membership Committee	0.00	100.00	-100.00	0.00%
Miscellaneous Expenses	744.00	0.00	744.00	
NACM				
NACM Annual (July)	2,900.43	4,500.00	-1,599.57	64.45%
NACM Mid Year (February)	0.00	2,000.00	-2,000.00	0.00%
Total NACM	\$ 2,900.43	\$ 8,000.00	-\$ 5,099.57	36.26%
President Expense		700.00	-700.00	0.00%
Better Together CLJ Summit	2,403.15	3,500.00	-1,096.85	68.66%
Total President Expense	\$ 2,403.15	\$ 1,200.00	\$ 1,203.15	200.26%
Scholarship Committee	995.00	1,000.00	-5.00	99.50%
Technology	4,331.25	10,000.00	-5,668.75	43.31%
CTC (September)	2,584.58	3,200.00	-615.42	80.77%
eCourt Conference (December)	0.00	0.00	0.00	
Total Technology	\$ 6,915.83	\$ 13,200.00	-\$ 6,284.17	52.39%
Travel Expenses	989.84	3,300.00	-2,310.16	30.00%
Treasurer Expenses	2,419.65	5,800.00	-3,380.35	41.72%
Total Expenses	\$ 18,590.87	\$ 53,700.00	-\$ 35,109.13	34.62%

Tuesday, Jan 02, 2024 12:20:00 PM GMT-8 - Accrual Basis

District and Municipal Court Management Association

DMCMA Bank Account, Period Ending 12/31/2023

RECONCILIATION REPORT

Reconciled on: 01/02/2024

Reconciled by: bwoodrow@rentonwa.gov

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	51,163.14
Checks and payments cleared (11).....	-1,280.81
Deposits and other credits cleared (4).....	15,962.66
Statement ending balance.....	<u>65,844.99</u>

Uncleared transactions as of 12/31/2023.....	-2,271.00
Register balance as of 12/31/2023.....	63,573.99

Details

Checks and payments cleared (11)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/26/2023	Check	VP5PF-ZW5WP	Therese Murphy	-381.49
12/04/2023	Check	DB4550	Envision Design Solutions, Inc	-60.00
12/04/2023	Check	DB4550	Good to Go	-5.50
12/04/2023	Check	DB0362	Good to Go	-5.50
12/12/2023	Check	DB5909	Microsoft	-158.55
12/13/2023	Check	VP5QD-JBX48	Mary Beth Phillips	-145.41
12/13/2023	Check	kdni7pgo9	Trish Kinlow	-85.35
12/13/2023	Check	VP5Q8-F99C6	Mary Beth Phillips	-150.65
12/13/2023	Check	p4wp7br74	ellen attebery	-73.36
12/21/2023	Check	DB5909	Microsoft	-165.45
12/26/2023	Check		Intuit QuickBooks	-49.55

Total	-1,280.81
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Deposits and other credits cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/06/2023	Deposit		Square Inc	2,760.45
12/18/2023	Deposit			10,694.61
12/18/2023	Deposit		Kitsap County District Court	500.00
12/28/2023	Deposit		Square Inc	2,007.60

Total	15,962.66
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Additional Information

Uncleared checks and payments as of 12/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/27/2023	Check	VQLY8-1QM2P	Humble & Davenport Insuranc...	-1,371.00
12/27/2023	Check	VQLXX-4PBFQ	Dino Traverso, PLLC	-900.00

Total	-2,271.00
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P.O. Box 15284
Wilmington, DE 19850

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DISTRICT AND MUNICIPAL COURT
MANAGEMENT ASSOCIATION
1055 S GRADY WAY NO 3
RENTON, WA 98057-3232

Your Business Advantage Fundamentals™ Banking Preferred Rewards for Bus Platinum

for December 1, 2023 to December 31, 2023

Account number: 0000 [REDACTED]

DISTRICT AND MUNICIPAL COURT MANAGEMENT ASSOCIATION

Account summary

Beginning balance on December 1, 2023	\$51,163.14
Deposits and other credits	15,962.66
Withdrawals and other debits	-1,280.81
Checks	-0.00
Service fees	-0.00
Ending balance on December 31, 2023	\$65,844.99

of deposits/credits: 5

of withdrawals/debits: 11

of items-previous cycle¹: 0

of days in cycle: 31

Average ledger balance: \$57,230.44

¹Includes checks paid, deposited items and other debits

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IMPORTANT INFORMATION: BANK DEPOSIT ACCOUNTS

How to Contact Us - You may call us at the telephone number listed on the front of this statement.

Updating your contact information - We encourage you to keep your contact information up-to-date. This includes address, email and phone number. If your information has changed, the easiest way to update it is by visiting the Help & Support tab of Online Banking.

Deposit agreement - When you opened your account, you received a deposit agreement and fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the deposit agreement and fee schedule which contain the current version of the terms and conditions of your account relationship may be obtained at our financial centers.

Electronic transfers: In case of errors or questions about your electronic transfers - If you think your statement or receipt is wrong or you need more information about an electronic transfer (e.g., ATM transactions, direct deposits or withdrawals, point-of-sale transactions) on the statement or receipt, telephone or write us at the address and number listed on the front of this statement as soon as you can. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number.
- Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

For consumer accounts used primarily for personal, family or household purposes, we will investigate your complaint and will correct any error promptly. If we take more than 10 business days (10 calendar days if you are a Massachusetts customer) (20 business days if you are a new customer, for electronic transfers occurring during the first 30 days after the first deposit is made to your account) to do this, we will provisionally credit your account for the amount you think is in error, so that you will have use of the money during the time it will take to complete our investigation.

For other accounts, we investigate, and if we find we have made an error, we credit your account at the conclusion of our investigation.

Reporting other problems - You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you and you agree to not make a claim against us, for the problems or unauthorized transactions.

Direct deposits - If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us to find out if the deposit was made as scheduled. You may also review your activity online or visit a financial center for information.

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Deposits and other credits

Date	Description	Amount
12/13/23	Square Inc DES:SQ231213 ID:T36YKSP87KZ06G1 INDN:District and Municipal CO ID:9424300002 CCD	2,760.45
12/18/23	KITSAP COUNTY DES:WD FIN PRO ID:11425 INDN:DMCMA TREASURER CO ID:2916001348 CCD PMT INFO:INV-MEMBER-CHECKPYMT-2023-0303INV-MEMBER -CHKPYMT-2023-0302\	500.00
12/19/23	Deposit	5,944.61
12/19/23	Deposit	4,750.00
12/28/23	Square Inc DES:SQ231228 ID:T3GXGSA6C03FEK INDN:District and Municipal CO ID:9424300002 CCD	2,007.60

Total deposits and other credits

\$15,962.66

Withdrawals and other debits

Date	Description	Amount
12/13/23	Zelle payment to Ellen Attebery for "Mileage Reimbursement - Highways to Hedges 12-1"; Conf# p4wp7br74	-73.36
12/13/23	Zelle payment to LaTricia Kinlow Conf# kdni7pgo9	-85.35
12/20/23	Therese Murphy Bill Payment	-381.49
12/20/23	Mary Beth Phillips Bill Payment	-150.65
12/20/23	Mary Beth Phillips Bill Payment	-145.41
12/26/23	INTUIT * DES:QBooks Onl ID:3743210 INDN:DISTRICT AND MUNICIPAL CO ID:0000756346 CCD	-49.55

Card account # XXXX XXXX XXXX 0362

12/04/23	CHECKCARD 1202 WSDOT GOOD TO GO 866-936-8246 WA 24240523336700487443039 CKCD 4784 XXXXXXXXXXXX0362 XXXX XXXX XXXX 0362	-5.50
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Subtotal for card account # XXXX XXXX XXXX 0362

-\$5.50

Card account # XXXX XXXX XXXX 4550

12/04/23	CHECKCARD 1201 IN *ENVISION DESIGN SOL 253-9736095 WA 24692163336109528729141 RECURRING CKCD 7372 XXXXXXXXXXXX4550 XXXX XXXX XXXX 4550	-60.00
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12/04/23	CHECKCARD 1202 WSDOT GOOD TO GO 866-936-8246 WA 24240523336700487487986 CKCD 4784 XXXXXXXXXXXX4550 XXXX XXXX XXXX 4550	-5.50
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Subtotal for card account # XXXX XXXX XXXX 4550

-\$65.50

continued on the next page

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¹ You must be enrolled in Business Advantage 360, our small business online banking, or Mobile Banking to use Cash Flow Monitor and Connected Apps, and have an eligible Bank of America® small business deposit account. Mobile Banking requires that you download the Mobile Banking app and is only available for select mobile devices. Message and data rates may apply.

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Withdrawals and other debits - continued

Date	Description	Amount
Card account # XXXX XXXX XXXX 5909		
12/12/23	CHECKCARD 1213 NNT MSFT *<E02 MSBILL.INFO WA 00000000000000000847149 RECURRING CKCD 5045 XXXXXXXXXXXXX5909 XXXX XXXX XXXX 5909	-158.55
12/21/23	CHECKCARD 1222 NNT MSFT *<E06 MSBILL.INFO WA 00000000000000000108311 RECURRING CKCD 5045 XXXXXXXXXXXXX5909 XXXX XXXX XXXX 5909	-165.45
Subtotal for card account # XXXX XXXX XXXX 5909		-\$324.00
Total withdrawals and other debits		-\$1,280.81

Service fees

The Monthly Fee on your primary Business Advantage Fundamentals Banking account was waived for the statement period ending 11/30/23. A check mark below indicates the requirement(s) you have met to qualify for the Monthly Fee waiver on the account.

- ✓ \$250+ in new net purchases on a linked Business debit card has been met
- ✓ \$5,000+ combined average monthly balance in linked business accounts has been met
- ✓ Become a member of Preferred Rewards for Business has been met

For information on how to open a new product, link an existing service to your account, or about Preferred Rewards for Business please call 1.888.BUSINESS or visit bankofamerica.com/smallbusiness.

Daily ledger balances

Date	Balance (\$)	Date	Balance (\$)	Date	Balance (\$)
12/01	51,163.14	12/18	54,035.33	12/21	63,886.94
12/04	51,092.14	12/19	64,729.94	12/26	63,837.39
12/12	50,933.59	12/20	64,052.39	12/28	65,844.99
12/13	53,535.33				

**DISTRICT AND MUNICIPAL COURT
MANAGEMENT ASSOCIATION**

**REPORT ON AGREED-UPON
PROCEDURES**

November 30, 2023



Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Board of Directors
District and Municipal Court Management Association
Tacoma, Washington

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and Management of the District and Municipal Court Management Association, solely to assist you in determining the validity of information contained in your QuickBooks files. The District and Municipal Court Management Association is responsible for all entries contained in its records. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purposes.

The procedures and the associated findings are as follows:

Vouching to Source Documents from Entries in QuickBooks

1. We randomly selected ten transactions from the detailed transaction listing for the fiscal year ending June 30, 2023. We vouched these items to bank statements and to the source documents to confirm that these transactions were appropriately reflected in the books of account.

Items selected to vouch to source documents are identified as follows:

1. Check number 5981 dated 09/12/2022
2. Check number 5985 dated 10/11/2022
3. Deposit dated 10/22/2022
4. Check number 5989 dated 12/22/2022
5. Deposit dated 01/09/2023
6. Deposit dated 01/25/2023
7. Debit card purchase dated 02/10/2023
8. Debit card purchase dated 03/31/2023
9. Deposit dated 04/13/2023
10. Deposit dated 05/15/2023

The transactions were vouched to the source documents, except for the following:

- a. Debit card purchase dated 02/10/2023 was recorded in the amount of \$661.36 in the detailed transaction listing, however the amount on the receipt was \$661.35.



Tracing to QuickBooks Entries from Source Documents

1. We randomly selected ten transactions from the source documents provided in the binders and paperwork for the fiscal year ending June 30, 2023. We traced these items to bank statements and to the information contained in the books of account to confirm these transactions were appropriately recorded.

Items selected to trace to the books of account are identified as follows:

- A. Debit card purchase dated 09/30/2022
- B. Deposit dated 10/06/2022
- C. Debit card purchase dated 12/06/2022
- D. Deposit dated 01/09/2023
- E. Debit card purchase dated 01/31/2023
- F. Deposit dated 02/15/2023
- G. Debit card purchase dated 03/27/2023
- H. Deposit dated 04/13/2023
- I. Deposit dated 05/17/2023
- J. Debit card purchase dated 06/21/2023

We found no exceptions as a result of the procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial information contained in the books of account. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and Management of the District and Municipal Court Management Association and is not intended to be and should not be used by anyone other than these specified parties.

November 30, 2023
Renton, Washington