Election Commissioners Association of MS, Inc. Financial Statements December 31, 2023

Election Commissioners Association of MS, Inc. **Statement of Financial Position** Cash Basis

As of December 31, 2023

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Regions Bank - Operating Account \$ 265,246.86 Regions CD 0021482210 54,180.48 Regions CD 0021482229 53,490.69 Regions CD 0137240382 86,318.12

TOTAL ASSETS

459,236.15

NET ASSETS

Unrestricted

459,236.15

TOTAL NET ASSETS

459,236.15

Election Commissioners Association of MS, Inc. Statement of Financial Position Cash Basis As of December 31, 2023

NET ASSETS BEGINNING OF YEAR 470,305.08 470,305.08			<u>Unrestricted</u>	Temporarily Restricted		<u>Total</u>			
SUPPORT	RECEIPTS, GAINS, AND OTHER								
Association Dues 1,400.00 1,400.00 Membership Dues 15,440.00 15,440.00 15,440.00 Miscellaneous Receipts 25,790.00 25,790.00 ECAM Convention	SUPPORT								
Association Dues 1,400.00 1,400.00 Membership Dues 15,440.00 15,440.00 15,440.00 Miscellaneous Receipts 25,790.00 25,790.00 ECAM Convention	ECAM Association								
Membership Dues 15,440.00 Miscellaneous Receipts 25,790.00 25,790.00 ECAM Convention 25,790.00 25,790.00 25,790.00 Registrations \$ 189,595.00 189,595.00 2,750.00 2,750.00 2,750.00 2,750.00 10,725.00 <td></td> <td>\$</td> <td>1.400.00</td> <td></td> <td>ď</td> <td>1 400 00</td>		\$	1.400.00		ď	1 400 00			
Miscellaneous Receipts 25,790.00 25,790.00 ECAM Convention 189,595.00 189,595.00 Registrations \$ 189,595.00 2,750.00 2,750.00 Sponsors 2,750.00 2,750.00 2,750.00 Extra Day 10,725.00 10,725.00 Investment Income 6,224.09 6,224.09 CD Interest 6,224.09 1,285.54 251,924.09 EXPENSES Administrative Office Expenses 3,205.23 3,205.23 Bond 676.00 676.00 Travel 271.17 271.17 271.17 Board Expenditures 11,739.23 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 5,438.22 5,438.22 5,438.22 5,438.22 10,543.69 10,543.69 10,543.69 10,543.69 10,543.69 11,324.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46 1,342.46		Ψ	·		Ф				
ECAM Convention Registrations \$ 189,595.00 189,595.00 2,750.00 2,750.00 2,750.00 2,750.00 2,750.00 2,750.00 2,750.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 10,725.00 6,224.09 47.00 6,224.09 47.0305.08									
Registrations \$ 189,595.00 189,595.00 Sponsors 2,750.00 2,750.00 2,750.00 1,725.00 10,725.00 1			25,790.00			25,790.00			
Sponsors 2,750.00 2,750.00 Extra Day 10,725.00 10,725.00 Investment Income CD Interest 6,224.09 6,224.09 Transfers (1,285.54) 1,285.54 251,924.09 Transfers 47,568.55 204,355.54 251,924.09 EXPENSES				\$ 180.505.00		190 606 00			
Extra Day Investment Income CD Interest CD Interest Transfers CD Interest Transfers (1,285.54) EXPENSES Administrative Office Expenses Bond Fravel Board Expenditures Budget/ Finance Committee By-Laws Committee Cducation & Training Meals & Rooms Travel Ay31.33 Office Expenses S95.13 Committee Meals & Rooms Convention Committee Meals & Rooms Committee Meals & Rooms S95.13 Committee Meals & Rooms Committee Meals & Rooms Committee Meals & Rooms S95.13 Committee Meals & Rooms Committee Travel Committee Meals & Rooms Committee	_			· · · · · · · · · · · · · · · · · · ·					
Investment Income	-								
CD Interest Transfers				10,725.00		10,725.00			
Transfers (1,285.54) 1,285.54			6 224 00			6.004.00			
TOTAL RECEIPTS, GAINS, AND OTHER SUPPORT 47,568.55 204,355.54 251,924.09 EXPENSES Administrative Office Expenses 3,205.23 3,205.23 Bond 676.00 676.00 676.00 Travel 271.17 271.17 Board Expenditures 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08			-	1.005.54		6,224.09			
SUPPORT	Transfers		(1,285.54)	1,285.54		()			
SUPPORT	TOTAL RECEIPTS GAINS AND OTHER								
EXPENSES Administrative Office Expenses 3,205.23 3,205.23 Bond 676.00 676.00 Travel 271.17 271.17 Board Expenditures 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08			47 568 55	204 355 54		251 024 00			
Administrative Office Expenses 3,205.23 3,205.23 Bond 676.00 676.00 Travel 271.17 271.17 Board Expenditures 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08		-	47,500.33	204,333.34		251,924.09			
Office Expenses 3,205.23 3,205.23 Bond 676.00 676.00 Travel 271.17 271.17 Board Expenditures 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training 4,736.96 4,736.96 Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative 15,000.00 15,000.00 Convention 1,227.68 1,227.68 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) -	EXPENSES								
Office Expenses 3,205.23 3,205.23 Bond 676.00 676.00 Travel 271.17 271.17 Board Expenditures 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training 4,736.96 4,736.96 Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative 15,000.00 15,000.00 Convention 1,227.68 1,227.68 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) -	Administrative								
Bond 676.00 676.00 676.00 17avel 271.17 271			3 205 23			2 205 22			
Travel 271.17 271.17 Board Expenditures 11,739.23 11,739.23 Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training 4,736.96 4,736.96 Meals & Rooms 4,731.33 4,931.33 Office Expenses 595.13 595.13 Legislative 15,000.00 15,000.00 Convention 15,000.00 15,000.00 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08	•								
Board Expenditures									
Board Meals & Rooms 5,438.22 5,438.22 Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 4,931.33 Office Expenses 595.13 595.13 595.13 Legislative Lobby ist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 454.00 Committee Travel 1,227.68 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 470,305.08 A70,305.08 A									
Board Travel 10,543.69 10,543.69 Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 4,931.33 Office Expenses 595.13 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 470,305.08 A70,305.08 A70,3									
Budget/ Finance Committee 1,342.46 1,342.46 By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08						•			
By-Laws Committee 158.06 158.06 Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08			·						
Education & Training Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative 15,000.00 15,000.00 Convention 0 15,000.00 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08									
Meals & Rooms 4,736.96 4,736.96 Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08			158.06			158.06			
Travel 4,931.33 4,931.33 Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08	8								
Office Expenses 595.13 595.13 Legislative Lobbyist Fees 15,000.00 15,000.00 Convention Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08									
Legislative 15,000.00 15,000.00 Convention 15,000.00 15,000.00 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08						4,931.33			
Lobbyist Fees			595.13			595.13			
Convention 15,000.00 Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08	0								
Committee Meals & Rooms 454.00 454.00 Committee Travel 1,227.68 1,227.68 Venue Expense 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08			15,000.00			15,000.00			
Committee Travel Venue Expense Venue Expense Refunds Travel TOTAL EXPENSES CHANGE IN NET ASSETS CHANGE ASSETS BEGINNING OF YEAR Light 1,227.68 1,227.68 200,372.98 200,372.98 1,630.00 1,630.00 670.88 670.88 1,630.00 1,630.0									
Venue Expense 1,227.08 Refunds 200,372.98 200,372.98 Refunds 1,630.00 1,630.00 Travel 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08						454.00			
Refunds 1,630.00 1,630.00 1,630.00 Travel 670.88 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08				1,227.68		1,227.68			
Travel 670.88 1,050.00 670.88 670.88 TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08				200,372.98		200,372.98			
TOTAL EXPENSES 58,637.48 204,355.54 262,993.02 CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08				1,630.00		1,630.00			
CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08	I ravel			670.88		670.88			
CHANGE IN NET ASSETS (11,068.93) - (11,068.93) NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08	TOTAL DANDAGE								
NET ASSETS BEGINNING OF YEAR 470,305.08 - 470,305.08	TOTAL EXPENSES	-	58,637.48	204,355.54		262,993.02			
NIET A CONTRO ATE PAYS OF SAIS A	CHANGE IN NET ASSETS		(11,068.93)	%∈:		(11,068.93)			
NET ASSETS AT END OF YEAR \$ 459,236.15 \$ - \$ 459,236.15	NET ASSETS BEGINNING OF YEAR		470,305.08	•		470,305.08			
	NET ASSETS AT END OF YEAR	\$	459,236.15	B (=: 8	S	459,236.15			