

**Morehouse Parish Tourism  
Commission**

**Financial Statements**

**For the Year Ended**

**December 31, 2023**

**Morehouse Parish Tourism Commission  
December 31, 2023**

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# RICK W. DUPLISSEY, CPA, LLC

## Certified Public Accountant

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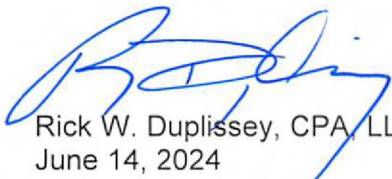
To the Board of Directors  
Morehouse Parish Tourism Commission  
Bastrop, LA 71220

Management is responsible for the accompanying financial statements of Morehouse Parish Tourism Commission (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets-cash basis as of December 31, 2023 and the related statements of revenues, expenses, and other changes in net assets with donor restrictions - cash basis and the related statement of functional expenses - cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I have performed a 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 cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the 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, revenue 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 Morehouse Parish Tourism Commission.



Rick W. Duplissey, CPA, LLC  
June 14, 2024

**MOREHOUSE PARISH TOURISM COMMISSION  
STATEMENT OF ASSETS, LIABILITIES, AND  
NET ASSETS - CASH BASIS  
DECEMBER 31, 2023**

<b>ASSETS</b>		
Cash		\$ 90,754
Certificate of deposit		<u>25,768</u>
	<b>TOTAL ASSETS</b>	<u><u>\$ 116,522</u></u>
<b>LIABILITIES</b>		\$ -
<b>NET ASSETS</b>		
With Donor Restrictions		4,917
Without Donor Restrictions		<u>\$ 111,605</u>
	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 116,522</u></u>

**MOREHOUSE PARISH TOURISM COMMISSION  
STATEMENT OF REVENUES, EXPENSES, AND OTHER  
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS  
CASH BASIS  
DECEMBER 31, 2023**

	<u>Without Donor Restrictions</u>	<u>Donor Restriction s</u>	<u>Total</u>
<b>REVENUES, GAINS, &amp; OTHER SUPPORT</b>			
Occupancy Tax	\$ 50,545	\$ -	\$ 50,545
Interest	1,434		1,434
Net Assets released from restrictions			
Restrictions satisfied by Revival grants	6,740	(6,740)	0
<b>TOTAL REVENUES, GAINS, &amp; OTHER SUPPORT</b>	<u>\$ 58,719</u>	<u>\$ (6,740)</u>	<u>\$ 51,979</u>
<b>EXPENSES</b>			
Advertising	\$ 4,563	\$ -	\$ 4,563
Grants	14,046	-	14,046
Donations	3,441	-	3,441
Dues & Subscriptions	465	-	465
Legal & Accounting	1,800	-	1,800
Office & Postage	177	-	177
Operating Agreement	25,272	-	25,272
Travel & Meetings	937	-	937
<b>TOTAL EXPENSES</b>	<u>\$ 50,701</u>	<u>\$ -</u>	<u>\$ 50,701</u>
<b>INCREASE(DECREASE) IN NET ASSETS</b>	<b>\$ 8,018</b>	<b>\$ (6,740)</b>	<b>\$ 1,278</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>\$ 103,587</u>	<u>\$ 11,657</u>	<u>\$ 115,244</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 111,605</u>	<u>\$ 4,917</u>	<u>\$ 116,522</u>

**MOREHOUSE PARISH TOURISM COMMISSION  
STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS  
DECEMBER 31, 2023**

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>Economic Projects</u>	<u>Management &amp; General</u>	<u>Total</u>
Advertising	\$ 4,563	\$ -	\$ 4,563
Grants	14,046	-	14,046
Donations	3,441	-	3,441
Dues & Subscriptions	-	465	465
Legal and accounting	468	1,332	1,800
Office & Postage		177	177
Operating agreement	25,272	-	25,272
Travel and meetings	937	-	937
	<hr/>	<hr/>	<hr/>
Total Expenses	<u>\$ 48,727</u>	<u>\$ 1,974</u>	<u>\$ 50,701</u>

**Schedule of Compensation, Benefits and Other Payments to Agency Head  
or Chief Executive Officer**

**Agency Head Name: Dorothy Ford**

Purpose	Amount
Salary	\$ -
Benefits-insurance	\$ -
Benefits-retirement	\$ -
Benefits-other (describe)	\$ -
Benefits-other (describe)	\$ -
Benefits-other (describe)	\$ -
Car allowance	\$ -
Vehicle provided by government (enter amount reported on W-2)	\$ -
Per diem	\$ -
Reimbursements	\$ -
Travel	\$ -
Registration fees	\$ -
Conference travel	\$ -
Housing	\$ -
Unvouchered expenses (example: travel advances, etc.)	\$ -
Special meals	\$ -
Other - 1099 - Contract Labor	\$ -