

**Washington Parish Tourism Commission
Financial Statements
December 31, 2025**

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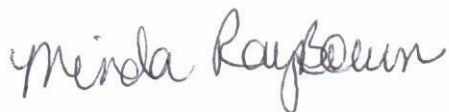
Member
LCPA

To the Board Washington Parish Tourism Commission
Franklinton, LA

Management is responsible for the accompanying financial statements of governmental activities of the Washington Parish Tourism Commission (a component unit of Washington Parish Government), which comprise the statement of financial position as of and for the year ended December 31, 2025, which collectively comprise the Washington Parish Tourism Commission's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Other-Supplemental Information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.



Franklinton, LA
April 13, 2026

Washington Parish Tourism Commission
Statement of Net Position
As of Dec 31, 2025

	Total
Assets	
Current Assets	
Bank Accounts	
Hancock Whitney	100,387.39
Savings - CSB	12,019.78
Savings - PP Balance	17,217.42
Total for Savings - CSB	\$29,237.20
Total for Bank Accounts	\$129,624.59
Total for Current Assets	\$129,624.59
Fixed Assets	
Fixed Assets	6,943.55
Total for Fixed Assets	\$6,943.55
Other Assets	
Investments (CD's)	0.00
Building Fund	45,266.60
General Fund	16,000.00
Total for Investments (CD's)	\$61,266.60
Total for Other Assets	\$61,266.60
Total for Assets	\$197,834.74
Liabilities and Equity	
Liabilities	
Other Current Liabilities	
Due to	
WPG	2,668.42
Total for Due to	\$2,668.42
Total for Other Current Liabilities	\$2,668.42
Total for Current Liabilities	\$2,668.42
Total for Liabilities	\$2,668.42
Net Position	
Investment in Gen. Fixed Assets	6,943.55
Restricted for:	
Building Fund	72,834.18
CEA	0.00
Total for Net Position	\$79,777.73
Unrestricted	106,930.21
Net Income	8,458.38
Total for Net Position	\$195,166.32
Total for Liabilities and Equity	\$197,834.74

See accountant's compilation report.

Washington Parish Tourism Commission
Statement of Activities
January-December, 2025

	Total
Revenue	
CEA Grant Income	
CEA 2024-2025	106,512.50
CEA 2025-2026	34,012.50
Corporate Endeavor Revenue	0.00
Total for CEA Grant Income	\$140,525.00
Tax Revenue	
Occupancy Tax	16,661.90
Total for Tax Revenue	\$16,661.90
Total for Revenue	\$157,186.90
Gross Profit	\$157,186.90
Expenditures	
Contract & professional fees	
Accounting fees	1,713.60
Contracted Services	10,475.00
Legal fees	12,812.40
Total for Contract & professional fees	\$25,001.00
Insurance	609.00
Occupancy	
Rent	19,350.00
Total for Occupancy	\$19,350.00
Office expenses	
Bank fees & service charges	114.83
Equipment lease & maintenance	442.25
Memberships & subscriptions	2,046.77
Office supplies	128.09
Printing & photocopying	4,120.23
Shipping & postage	131.23
Software & apps	1,208.81
Total for Office expenses	\$8,192.21
Operating Expenses	
Advertising & marketing	53,709.41
Telephone & Internet	4,321.05
Utilities	1,789.27
Total for Operating Expenses	\$59,819.73
Payroll expenses	
FICA tax	956.95
Salaries & wages	25,701.88
Total for Payroll expenses	\$26,658.83
Travel	11,697.31
Total for Expenditures	\$151,328.08
Net Operating Revenue	\$5,858.82
Other Revenue	
Interest Income	
Building Fund	2,308.18
General Fund	291.38
Total for Interest Income	\$2,599.56
Total for Other Revenue	\$2,599.56
Total for Other Expenditures	\$0.00
Net Other Revenue	\$2,599.56
Change in Net Position	\$8,458.38
Net Position, Beginning of year	186,707.94
Net Position End of Year	195,166.32

See independent accountant's compilation report.

WASHINGTON PARISH TOURISM COMMISSION
SCHEDULE OF AGENCY HEAD COMPENSATION, BENEFITS, AND OTHER PAYMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Cynthia August, President

No payments were made to the agency head.

See accountant's compilation report.