

ESTESS

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Foster Creppel, Chairman
Plaquemines Parish Tourism Commission
8056 Highway 23
Port Sulphur, LA 70083

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Plaquemines Parish Tourism Commission (a governmental entity), as of and for the year ended December 31, 2019, which collectively comprise the entity's basic financial statements in accordance with accounting principles generally accepted in the United States of America. We 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. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted substantially all of the disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial statement reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Plaquemines Parish Tourism Commission.



Estess & Associates
June 05, 2023

Plaquemines Parish Tourism Commission
Statement of Assets, Liabilities and Fund Balance
For the Year Ended December 31, 2019

	<u>12/31/19</u>
ASSETS	
Cash in Bank - Checking	\$ 140,161.28
TOTAL ASSETS	<u><u>140,161.28</u></u>
LIABILITIES	-
BEGINNING FUND BALANCE	65,928.14
Changes in FUND BALANCE	<u>74,233.14</u>
ENDING FUND BALANCE	<u><u>140,161.28</u></u>

Plaquemines Parish Tourism Commission
Statement of Revenues and Expenditures
For the Year Ended December 31, 2019

	12/31/19
Revenue	
Interest Income	149.59
Occupancy Tax Revenue	178,049.88
	178,199.47
Expenditures	
Administrative Fees	2,670.75
Advertising and Promotion	93,796.50
Bank Service Charges	276.58
Contract Labor	
Convention Fees	600.00
Donations	
Dues and Memberships	5,295.00
Meals and Entertainment	297.94
Office Supplies	195.56
Parking	
Postage and Shipping	134.00
Professional Fees	700.00
Rent Expense	
Supplies	
Total Expenditures	103,966.33
Net Change in Fund Balance	74,233.14
Beginning Fund Balance	65,928.14
Ending Fund Balance	140,161.28

Plaquemines Parish Tourism Commission
Schedule of Compensation, Benefits and Other Payments to Agency Head
December 31, 2019

Agency Head Name: Foster Creppel

<u>Purpose</u>	
Salary	0
Benefits - Insurance	0
Benefits - Retirement	0
Benefits - Deferred Compensation	0
Benefits - Medicare	0
Conference Travel	0
Training	0
Other Reimbursements	<u>0</u>
Total	\$0.00