

VERNON PARISH POLICE JURY

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2022

VERNON PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2022

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# Vernon Parish Police Jury

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## Management's Discussion and Analysis

### Members:

District 1  
James Tuck

District 2  
Marvin Hilton

District 3  
David Fox

District 4  
Doug Roshong

District 5  
Reggie Johnson

District 6  
Scottie Benjamin

District 7  
Charnel Bailey

District 8  
Dean Mitchell

District 9  
David Brister

District 10  
Curtis Clay

District 11  
Quintin Thompson

District 12  
Kenny Haymon

The Management's Discussion and Analysis (MD&A) of the Vernon Parish Police Jury financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2022, with comparative totals for the year ended December 31, 2021. The MD&A is designed to focus on the current year's activities, resulting changes and currently known facts.

### FINANCIAL HIGHLIGHTS

The assets and deferred outflows (\$135,188,191) of the Vernon Parish Police Jury exceeded its liabilities and deferred inflows (\$46,342,297) at the close of the most recent fiscal year by \$88,845,894 (net position). The government's total net position increased by \$12,505,523 from the previous year.

At December 31, 2022, the Vernon Parish Police Jury governmental funds reported combined ending fund balances of \$37,838,362, an increase of \$2,064,792 from the previous year. The total fund balance in the general fund is \$5,990,731, a decrease of \$1,204,259 from the previous year. The unassigned fund balance in the general fund of \$2,341,455 constitutes an amount which is available for spending at the government's discretion. The remaining fund balance in the general fund of \$3,649,276 is restricted for employee health benefits.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Vernon Parish Police Jury basic financial statements. The Vernon Parish Police Jury basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements.

The government-wide financial statements are designed to provide readers with a broad overview of the Vernon Parish Police Jury finances, in a manner similar to a private-sector business. These statements combine governmental fund's current financial resources with capital assets and long-term debt obligations.

The statement of net position presents information on all of the Vernon Parish Police Jury assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Vernon Parish Police Jury is improving or deteriorating.

## VERNON PARISH POLICE JURY Management's Discussion and Analysis (continued)

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The focus on the statement of activities is on both the gross and net cost of various activities which are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services.

The government-wide financial statements distinguish the different functions of the Vernon Parish Police Jury that is principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Vernon Parish Police Jury include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. At this time, the Vernon Parish Police Jury does not have any business-type activities.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentations more familiar. The focus now is on the major fund types rather than the non-major fund types. The Vernon Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Vernon Parish Police Jury maintains approximately 46 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Fire District No. 1 Fund, the Sales Tax Fund, the Sanitary Landfill Fund, the Federal/State Grant Fund, the Fiscal Recovery Fund, and the Economic Development Fund. At December 31, 2022, these seven funds are considered to be major funds of the Police Jury. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Vernon Parish Police Jury adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements have been provided at the fund type level for the major funds to demonstrate legal compliance with these budgets.

VERNON PARISH POLICE JURY  
Management's Discussion and Analysis (continued)

The basic governmental fund financial statements can be found in the Basic Financial Statements Section of this financial report.

#### Capital Assets

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other intangible assets that are used in operations and that have initial useful lives greater than one year and exceed the government's capitalization threshold of \$5,000. The parish has capitalized all purchased general capital assets.

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in the Notes Section of this report.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Vernon Parish Police Jury progress in funding its obligations. Required supplementary information can be found in the Required Supplementary section of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the major fund's budgets.

#### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Vernon Parish Police Jury, assets exceeded liabilities by \$88,845,894 at the close of the most recent fiscal year.

A large portion of the Vernon Parish Police Jury net position reflects its investment in capital assets (land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Vernon Parish Police Jury uses these capital assets to provide services to citizens, consequently, these assets are not available for future spending. Although the Police Jury's investment in its capital assets is reported net of related debt, it is not a spendable resource. The resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

VERNON PARISH POLICE JURY  
 Management's Discussion and Analysis (continued)

The following table presents the statement of net position in a condensed format and provides a comparison with the previous year.

	2022	2021 – Restated (see Note 8)
<u>ASSETS</u>		
Current and other assets	\$ 48,338,736	\$ 42,309,946
Noncurrent Assets	83,978,308	75,737,841
Total Assets	<u>\$132,317,044</u>	<u>\$118,047,787</u>
Deferred Outflows of Resources	<u>\$ 2,871,146</u>	<u>\$ 3,640,835</u>
<u>LIABILITIES</u>		
Current and other liabilities	\$ 11,119,093	\$ 7,317,168
Long-term liabilities	17,705,783	32,546,572
Total Liabilities	<u>\$ 28,824,876</u>	<u>\$ 39,863,740</u>
Deferred Inflows of Resources	<u>\$ 17,517,420</u>	<u>\$ 5,484,511</u>
<u>NET POSITION:</u>		
Invested in capital assets, net of related debt	\$ 75,078,502	\$ 66,903,654
Unrestricted	13,767,392	9,436,717
Total Net Position	<u>\$ 88,845,894</u>	<u>\$ 76,340,371</u>

VERNON PARISH POLICE JURY  
Management's Discussion and Analysis (continued)

The results of current year's operations for the Police Jury are reported on the Statement of Activities. The following table presents, for the year ended December 31, 2022, condensed financial information from that statement, with a comparison of activity for the year ended December 31, 2021.

	December 31,	
	2022	2021
<u>Revenues</u>		
Program revenues:		
Charges for services	\$ 3,340,090	\$ 3,215,166
Operating grants and contributions	3,439,451	1,538,588
Capital grants and contributions	8,636,864	6,006,085
General revenues:		
Ad valorem taxes	7,206,748	6,666,841
Sales and use taxes	13,011,969	12,569,722
Severance taxes	761,890	955,903
Licenses & Permits	362,706	323,272
Fines & Forfeitures	459,603	655,494
Interest	26,152	23,388
Sale of Assets	48,095	0
Insurance Recovery	0	59,529
Bond Proceeds	0	78,971
NEC Revenue	70,601	67,001
Miscellaneous	1,965,328	2,497,447
Total Revenues	\$39,329,497	\$34,657,407
<u>Functions/Program Expenses</u>		
Current – general government:		
General government	\$ 3,690,005	\$ 6,613,833
Public safety	3,132,990	2,803,105
Public works	15,889,488	9,860,584
Health and welfare	1,410,561	1,360,521
Culture and recreation	2,085,025	1,557,182
Economic development and assistance	392,125	824,950
Debt service	223,780	236,221
Total Expenses	\$26,823,974	\$23,256,396
Change in Net Position	\$12,505,523	\$11,401,011

VERNON PARISH POLICE JURY  
Management's Discussion and Analysis (continued)

Governmental Activities

Sales taxes received this year were \$13,011,969, an increase of \$442,247 over the previous year. Ad valorem taxes collected were \$7,206,748, an increase of \$539,907 over the previous year. Operating Grants and Contributions were \$3,439,451, an increase of \$1,900,863. Capital Grants and Contributions were \$8,636,864, an increase of \$2,630,779 over the previous year.

Financial Analysis of the Government's Funds

As noted earlier, the Vernon Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Vernon Parish Police Jury governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Vernon Parish Police Jury financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Budgetary Highlights

The major funds of the Vernon Parish Police Jury include the governmental funds presented on pages 17 and 19 of the Police Jury's basic financial statements. Budgetary comparisons for these major funds are presented, as required supplemental information, on pages 56 through 62 of the Police Jury's basic financial statements.

The Police Jury's final budget in the General Fund was amended to reflect an increase in tax revenues federal grants, as well as an increase in operating transfers out to other funds.

In the General Fund, the actual revenues were \$28,928 more than the final budgeted amounts, and the actual expenses were \$26,347 less than the final budgeted amounts. These amounts were within the 5% allowable variance.

Capital Asset and Debt Administration

Capital Assets

The Vernon Parish Police Jury investment in capital assets for its governmental activities at December 31, 2022, amounts to \$82,055,236 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, and infrastructure added this year. Retroactive infrastructure has been included in these financial statements. Additional information on Vernon Parish Police Jury capital assets can be found in the Note section of this report. The following table shows capital assets, net of accumulated depreciation, for this year as compared to the previous year.

	2022	2021
Land	\$ 3,561,810	\$ 3,561,810
Construction-in-progress	12,634,990	5,899,256
Buildings and improvements	12,591,168	12,850,339
Machinery and equipment	6,695,543	6,267,838
Infrastructure	46,057,153	45,526,266
Library book collection	514,572	529,033
Totals	<u>\$82,055,236</u>	<u>\$74,364,542</u>

VERNON PARISH POLICE JURY  
Management's Discussion and Analysis (continued)

Debt Administration

At December 31, 2022, the Vernon Parish Police Jury had total debt and long-term liabilities outstanding of \$18,324,502. Of this amount, \$6,761,000 is comprised of general obligation bonds (debt which is legally restricted from exceeding 10 per cent of the assessed value of taxable property in the parish), equipment notes payable of \$204,459, capital leases of \$291,882, and other postemployment benefits payable of \$11,067,161. Additional information on the Vernon Parish Police Jury long-term debt can be found in the Notes section of this report.

Economic Factors and Next Year's Budgets and Rates

For the fiscal year ending December 31, 2023, the following factors were considered when the original budget was prepared:

- Ad valorem taxes and sales tax revenues are expected to continue to increase for 2023.
- Severance taxes were budgeted conservatively for 2023.
- Other general and program revenues are expected to remain fairly consistent with prior years.
- Wages are expected to increase due to salary increases and adjustments for inflation.
- Employee health insurance costs are expected to increase along with the continued rising costs of health care across the nation.
- Capital outlay expenses are expected to increase for 2023, based on the number of federal, state and local grants anticipated in the upcoming year.
- Other expenditures are expected to be consistent with the prior year.

Requests for Information

This financial report is designed to provide a general overview of the Vernon Parish Police Jury finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Vernon Parish Police Jury, ATTN: Administrator/Treasurer, P. O. Box 1548, Leesville, Louisiana 71466.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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**INDEPENDENT AUDITORS' REPORT**

To the President and Jurors  
of the Vernon Parish Police Jury

**Adverse and Unmodified Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Vernon Parish Police Jury (Police Jury) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

**Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter described in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Vernon Parish Police Jury, the reporting entity, as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinion on Governmental Activities, Each Major Fund and the Aggregate Remaining Fund Information**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Adverse and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units**

The financial statements do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Police Jury's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer's Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedule – Receiving Entity, the accompanying combining and individual nonmajor fund financial statements, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer, Justice System Funding Schedule – Receiving Entity, the accompanying combining and individual nonmajor fund financial statements, and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2023, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 20, 2023, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 20, 2023

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Vernon Parish Police Jury  
Statement of Net Position  
December 31, 2022

	<u>Governmental Activities</u>
Assets-	
Current Assets-	
Cash & Cash Equivalents	\$ 33,168,026
Revenue Receivables	<u>15,170,710</u>
Total Current Assets	<u>\$ 48,338,736</u>
Noncurrent Assets-	
Capital Assets (net of accumulated depreciation)	\$ 82,055,236
Right of Use Assets (net of accumulated amortization)	280,607
Net Pension Asset	<u>1,642,465</u>
Total Noncurrent Assets	<u>\$ 83,978,308</u>
Total Assets	<u>\$ 132,317,044</u>
Deferred Outflows of Resources	
Pension	\$ 537,348
OPEB	<u>2,333,798</u>
Total Deferred Outflows of Resources	<u>\$ 2,871,146</u>
Liabilities-	
Current Liabilities-	
Cash Overdraft	\$ 6,537
Accounts Payable	1,652,349
Accrued Payroll & Other Expenses	569,529
Accrued Interest Payable	59,432
Advance from Grantors	8,212,527
Current Portion of Long-Term Debt	<u>618,719</u>
Total Current Liabilities	<u>\$ 11,119,093</u>
Long-term Liabilities-	
Long-Term Debt	\$ 6,638,622
OPEB Payable	<u>11,067,161</u>
Total Long-term Liabilities	<u>\$ 17,705,783</u>
Total Liabilities	<u>\$ 28,824,876</u>
Deferred Inflows of Resources	
Pension	\$ 1,426,703
OPEB	<u>16,090,717</u>
Total Deferred Inflows of Resources	<u>\$ 17,517,420</u>
Net Position-	
Net Investment in Capital Assets	\$ 75,078,502
Unrestricted	<u>13,767,392</u>
Total Net Position	<u>\$ 88,845,894</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Statement of Activities  
Year Ended December 31, 2022

<u>Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities:</u>
Primary Government:					
Governmental Activities-					
General Government	\$ 3,690,005	\$ 336,025	\$ 879,486	\$ -	\$ (2,474,494)
Public Safety	3,132,990	-	455,158	1,179,002	(1,498,830)
Public Works	15,889,488	2,754,257	678,239	-	(12,456,992)
Health & Welfare	1,410,561	29,401	382,254	-	(998,906)
Recreation & Culture	2,085,025	220,407	44,314	-	(1,820,304)
Economic Development	392,125	-	1,000,000	7,457,862	8,065,737
Debt Services	223,780	-	-	-	(223,780)
Total Governmental Activities	<u>\$ 26,823,974</u>	<u>\$ 3,340,090</u>	<u>\$ 3,439,451</u>	<u>\$ 8,636,864</u>	<u>\$ (11,407,569)</u>
General Revenues:					
Taxes-					
				\$	7,206,748
					13,011,969
					761,890
					362,706
					459,603
					26,152
					48,095
					70,601
					<u>1,965,328</u>
				\$	<u>23,913,092</u>
Change in Net Position				\$	12,505,523
Net Position - Beginning of Year					76,340,371
* Restated (see Note 8)					<u>76,340,371</u>
Net Position - End of Year				\$	<u>88,845,894</u>

## FUND FINANCIAL STATEMENTS

Vernon Parish Police Jury  
Governmental Funds  
Balance Sheet  
December 31, 2022

	Major Funds								Total Governmental Funds
	Special Revenue Funds							Nonmajor Funds	
	General Fund	Fire District No. 1	Sales Tax Fund	Sanitary Landfill Fund	Federal/State Grants	Fiscal Recovery	Economic Development		
<u>Assets</u>									
Cash & Cash Equivalents	\$ 5,358,123	\$ 2,599,635	\$ 276,212	\$ 5,880,672	\$ 604,698	\$ 8,212,527	\$ 112,660	\$ 10,123,499	\$ 33,168,026
Revenue Receivables	1,185,563	813,280	1,316,009	468,335	2,125,368	-	1,444,313	7,817,842	15,170,710
Due from Other Funds	-	-	-	-	-	-	111,738	24,762	136,500
Total Assets	<u>\$ 6,543,686</u>	<u>\$ 3,412,915</u>	<u>\$ 1,592,221</u>	<u>\$ 6,349,007</u>	<u>\$ 2,730,066</u>	<u>\$ 8,212,527</u>	<u>\$ 1,668,711</u>	<u>\$ 17,966,103</u>	<u>\$ 48,475,236</u>
<u>Liabilities</u>									
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,537	\$ 6,537
Accounts Payable	110	472,948	14,558	533,194	-	-	82,619	548,920	1,652,349
Accrued Payroll & Other Exp.	441,107	2,364	-	3,905	2,713	-	-	178,872	628,961
Advance from Grantors	-	-	-	-	-	8,212,527	-	-	8,212,527
Due to Other Funds	111,738	-	-	-	-	-	-	24,762	136,500
Total Liabilities	<u>\$ 552,955</u>	<u>\$ 475,312</u>	<u>\$ 14,558</u>	<u>\$ 537,099</u>	<u>\$ 2,713</u>	<u>\$ 8,212,527</u>	<u>\$ 82,619</u>	<u>\$ 759,091</u>	<u>\$ 10,636,874</u>
<u>Fund Balance</u>									
Restricted	\$ 3,649,276	\$ 2,937,603	\$ 1,577,663	\$ 5,811,908	\$ 2,727,353	\$ -	\$ 1,586,092	\$ 17,207,012	\$ 35,496,907
Unassigned	2,341,455	-	-	-	-	-	-	-	2,341,455
Total Fund Balance	<u>\$ 5,990,731</u>	<u>\$ 2,937,603</u>	<u>\$ 1,577,663</u>	<u>\$ 5,811,908</u>	<u>\$ 2,727,353</u>	<u>\$ -</u>	<u>\$ 1,586,092</u>	<u>\$ 17,207,012</u>	<u>\$ 37,838,362</u>
Total Liabilities & Fund Balance	<u>\$ 6,543,686</u>	<u>\$ 3,412,915</u>	<u>\$ 1,592,221</u>	<u>\$ 6,349,007</u>	<u>\$ 2,730,066</u>	<u>\$ 8,212,527</u>	<u>\$ 1,668,711</u>	<u>\$ 17,966,103</u>	<u>\$ 48,475,236</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
 Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2022

Total Governmental Fund Balances	\$ 37,838,362
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Amounts reported for Governmental Activities  
 in the Statement of Net Position are different because:

The following used in Governmental Activities are  
 not current financial resources and, therefore, are not  
 reported in the Governmental Funds Balance Sheet:

Capital Assets	157,875,776
Less, Accumulated Depreciation	(75,820,540)
Right of Use Assets	453,595
Accumulated Amortization	(172,988)
Deferred Outflows of Resources	2,871,146
Net Pension Asset	1,642,465

The following are not due and payable in the current  
 period and, therefore, are not reported in the  
 Governmental Funds Balance Sheet:

Long-Term Debt	(7,257,341)
Other Post-Employment Benefit Obligation	(11,067,161)
Deferred Inflows of Resources	<u>(17,517,420)</u>

Total Net Position of Governmental Activities at December 31, 2022	\$ <u>88,845,894</u>
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Vernon Parish Police Jury  
 Governmental Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 Year Ended December 31, 2022

	Major Funds								Total Governmental Funds
	Special Revenue Funds								
	General Fund	Fire District No 1	Sales Tax Fund	Sanitary Landfill Fund	Federal/State Grants	Fiscal Recovery	Economic Development	Nonmajor Funds	
<b>Revenues:</b>									
Taxes-									
Ad Valorem	\$ 605,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600,927	\$ 7,206,747
Sales & Use	-	-	12,682,520	-	-	-	-	329,449	13,011,969
Severance	761,890	-	-	-	-	-	-	-	761,890
License & Permits	361,206	-	-	-	-	-	-	-	361,206
Intergovernmental-									
Federal Grants	376,297	811,467	-	-	4,776,077	1,000,000	-	990,866	7,954,707
State Grants	29,083	-	-	-	56,565	-	2,625,220	1,373,683	4,084,551
Other Grants	-	-	-	-	34,456	-	-	2,600	37,056
Charges for Services	242,969	-	-	2,754,257	-	-	-	344,366	3,341,592
Fines & Forfeits	36,981	-	-	-	-	-	-	422,621	459,602
Miscellaneous	1,513,188	3,513	144	3,308	283	-	84	463,146	1,983,666
<b>Total Revenues</b>	<b>\$ 3,927,434</b>	<b>\$ 814,980</b>	<b>\$ 12,682,664</b>	<b>\$ 2,757,565</b>	<b>\$ 4,867,381</b>	<b>\$ 1,000,000</b>	<b>\$ 2,625,304</b>	<b>\$ 10,527,658</b>	<b>\$ 39,202,986</b>
<b>Expenditures:</b>									
Current-									
General Government	\$ 3,402,842	\$ -	\$ 223,925	\$ -	\$ 19,889	\$ -	\$ -	\$ 1,392,024	\$ 5,038,680
Public Safety	-	3,546,111	-	-	-	-	-	2,991,125	6,537,236
Public Works	721,856	-	-	10,993,281	-	-	-	6,226,036	17,941,173
Health & Welfare	162,444	-	-	-	-	-	-	1,141,618	1,304,062
Recreation & Culture	36	-	-	-	-	-	-	2,136,884	2,136,920
Economic Development	-	-	-	-	-	-	3,384,910	42,838	3,427,748
Debt Services	-	172,588	-	-	-	-	-	890,991	1,063,579
<b>Total Expenditures</b>	<b>\$ 4,287,178</b>	<b>\$ 3,718,699</b>	<b>\$ 223,925</b>	<b>\$ 10,993,281</b>	<b>\$ 19,889</b>	<b>\$ -</b>	<b>\$ 3,384,910</b>	<b>\$ 14,821,516</b>	<b>\$ 37,449,398</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (359,744)</b>	<b>\$ (2,903,719)</b>	<b>\$ 12,458,739</b>	<b>\$ (8,235,716)</b>	<b>\$ 4,847,492</b>	<b>\$ 1,000,000</b>	<b>\$ (759,606)</b>	<b>\$ (4,293,858)</b>	<b>\$ 1,753,588</b>
<b>Other Financing Sources (Uses):</b>									
Operating Transfers In	\$ 646,085	\$ 1,987,500	\$ -	\$ 10,600,709	\$ -	\$ -	\$ 2,000,000	\$ 5,889,620	\$ 21,123,914
Capital Lease Proceeds	-	2,873	-	-	-	-	-	176,637	179,510
Sale of Assets	300	2,180	-	-	-	-	-	129,214	131,694
Operating Transfers Out	(1,490,900)	-	(12,427,476)	(2,810,004)	(2,687,437)	(1,000,000)	(20,000)	(688,097)	(21,123,914)
<b>Total Other Financing</b>	<b>\$ (844,515)</b>	<b>\$ 1,992,553</b>	<b>\$ (12,427,476)</b>	<b>\$ 7,790,705</b>	<b>\$ (2,687,437)</b>	<b>\$ (1,000,000)</b>	<b>\$ 1,980,000</b>	<b>\$ 5,507,374</b>	<b>\$ 311,204</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ (1,204,259)</b>	<b>\$ (911,166)</b>	<b>\$ 31,263</b>	<b>\$ (445,011)</b>	<b>\$ 2,160,055</b>	<b>\$ -</b>	<b>\$ 1,220,394</b>	<b>\$ 1,213,516</b>	<b>\$ 2,064,792</b>
<b>Fund Balances-Beginning of Year</b>	<b>7,194,990</b>	<b>3,848,769</b>	<b>1,546,400</b>	<b>6,256,919</b>	<b>567,298</b>	<b>-</b>	<b>365,698</b>	<b>15,993,496</b>	<b>35,773,570</b>
<b>Fund Balances-End of Year</b>	<b>\$ 5,990,731</b>	<b>\$ 2,937,603</b>	<b>\$ 1,577,663</b>	<b>\$ 5,811,908</b>	<b>\$ 2,727,353</b>	<b>\$ -</b>	<b>\$ 1,586,092</b>	<b>\$ 17,207,012</b>	<b>\$ 37,838,362</b>

See independent auditors' report and notes to financial statements

Vernon Parish Police Jury  
 Reconciliation of the Statement of Revenues, Expenditures and Changes in  
 Fund Balances of Governmental Funds to the Statement of Activities  
 For the Year Ended December 31, 2022

Net Change in Fund Balances-Total Governmental Funds \$ 2,064,792

Amounts reported for Governmental Activities in the Statement of  
 Activities are different because:

Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These timing differences are summarized below:

Capital Outlay	11,911,944
Depreciation Expense	(4,235,953)
Amortization Expense	(85,644)
Capital Lease Proceeds	(179,511)
Payment on Long-Term Debt and Leases	839,799
Other Post-Employment Benefit Obligation	1,736,895
Non-employer Pension Revenue	70,601
Pension Expense	458,385

The Net effect of the Disposition of Capital Assets is:

Decrease in Capital Assets	(657,430)
Decrease in Accumulated Depreciation	<u>581,645</u>

Change in Net Position of Governmental Activities \$ 12,505,523

## NOTES TO FINANCIAL STATEMENTS

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

## Introduction

The Vernon Parish Police Jury is the governing authority for Vernon Parish, and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors who serve four-year terms. The Police Jury, under the provisions of Louisiana Revised Statutes 33:1236-1344, is given the power to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

### I. Summary of Significant Accounting Policies

The Vernon Parish Police Jury's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999. The more significant accounting policies established by GAAP and used by the Vernon Parish Police Jury are discussed below.

#### A. Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Vernon Parish Police Jury is the financial reporting entity for Vernon Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the Police Jury's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Vernon Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent and
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

Based on the previous criteria, the Police Jury has determined that the Vernon Parish Assessor, the Vernon Parish Clerk of Court, the Vernon Parish Sheriff, the West Louisiana Forestry Festival, Fire District No. 1, the Vernon Parish Arena District, the West Vernon Parish Waterworks District, the Ward 4 Water and Sewer Commission, the South Vernon Waterworks District, the Vernon Parish Tourism and Recreation Commission, the Vernon Parish Library, the Vernon Game and Fish Commission, the Pitkin Gas Utility District No. 1, the Vernon Parish Housing Authority, the Museum of West Louisiana, the Vernon Career Solutions Center (LWIA) are component units of the Vernon Parish Reporting entity.

Considered in the determination of potential component units was the Vernon Parish School Board, the District Attorney for the Thirtieth Judicial District, the Thirtieth Judicial District Court, and various municipalities in the parish. It was determined that these governmental entities are not component units of the Vernon Parish reporting entity because they have separately elected governing bodies, and are fiscally independent of the Vernon Parish Police Jury.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The Police Jury has chosen to issue financial statements of the primary government only; therefore, none of the previously listed component units (except as discussed in the following paragraph) that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government.

The primary government financial statements include all funds and organizations for which the police jury maintains the accounting records as these organizations are considered a part of the primary government and includes the West Louisiana Forestry Festival, Fire District No. 1, the Vernon Parish Arena District, the Vernon Parish Tourism and Recreation Commission, and the Vernon Parish Library.

**B. Government-Wide and Fund Financial Statements**

The Government-Wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Government-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, intergovernmental revenues, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

General Fund - The General Fund is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Police Jury's major special revenue funds are-

Sales Tax Fund - Used to account for the collection of a 1 ½% sales and use tax used to fund and retire bonds with the remaining balance used to finance the sanitary landfill, parish-wide road maintenance, and parish-wide fire protection facilities.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

Sanitary Landfill - Used to account for the operations of the Parish's solid waste disposal.

Fiscal Recovery Fund - Used to account for the revenues from the American Rescue Plan Act and specifically allowed expenditures.

Economic Development Fund - Used to account for the capital improvement projects related to economic development.

Federal/State Flo/Thru – Used to account for federal and state funding that is passed through to other funds.

Fire District #1 Fund – Used to account for operations of the parish-wide fire protection facilities.

D. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing demand deposits, money market accounts, and short-term investments with original maturities of twelve months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

E. Capital Assets

Capital Assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Roads, bridges, & infrastructure	50 years
Buildings & building improvements	40 years
Furniture & fixtures	5-7 years
Vehicles	5-7 years
Equipment	5-7 years

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

F. Interfund Transactions

There are several types of transactions that are reported in the financial statements as interfund items. Interfund transactions, which constitute reimbursements of a fund for expenditures initially made from that fund, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund, and as reductions of the expenditure in the fund that is being reimbursed. Nonrecurring or nonroutine transfers of equity between funds are treated as residual transfers and are reported as additions to or deductions from fund balance. All other transfers are treated as operating transfers and included in the results of operations of the funds.

The following are summaries of interfund receivables and payables, and interfund operating transfers:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 0	\$111,738
Special Revenue Funds-		
Public Buildings Maintenance	18,019	0
Courthouse/Jail Maintenance	0	18,019
Economic Development	111,738	0
Ward 2 Road Construction	4,649	0
Ward 1 Road Construction	0	4,649
Ward 1 Road Maintenance	2,094	0
Ward 2 Road Maintenance	<u>0</u>	<u>2,094</u>
Totals	<u>\$136,500</u>	<u>\$136,500</u>

  

	<u>Interfund Transfers In</u>	<u>Interfund Transfers Out</u>
General Fund	\$ 646,085	\$ 1,490,900
Special Revenue Funds-		
Parishwide Road Maintenance	2,534,950	0
Sales Tax Fund	0	12,427,476
Sanitary Landfill	10,600,709	2,810,004
Fire District #1	1,987,500	0
Federal/State Grants	0	2,687,437
Fiscal Recovery	0	1,000,000
Economic Development	2,000,000	20,000
Public Buildings Maintenance	1,100,000	100,000
Courthouse/Jail Maintenance	100,000	54,904
Criminal Court	487,000	0
Library	0	54,253
Tourism	332,670	0
Animal Shelter	135,000	0
Health Unit	0	156,476
Road District Maintenance	0	477
Road District Construction	0	241
Overlay/Road Construction	1,200,000	0
Hotel/Motel Tax	<u>0</u>	<u>321,746</u>
Totals	<u>\$21,123,914</u>	<u>\$21,123,914</u>

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

Transfers are primarily used to move funds:

- From Sales Tax Fund to Sanitary Landfill, Parishwide Road Maintenance and Fire District #1 Funds to fund solid waste operations, road maintenance, and fire protection operations.
- From various funds to General Fund for 4% admin fee on sales and motel tax revenue.
- Other miscellaneous transfers to move operation monies to and from various funds.

G. Compensated Absences

Employees of the Vernon Parish Police Jury cannot carry leave forward from year to year. Therefore, there is no accrual made for compensated absences.

H. Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position.

I. Pensions

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. See Note 9, for more information on the individual retirement systems.

J. Deferred Outflows/Inflows of Resources

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

K. Advance from Grantors

Advances arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Advances also arise when the Police Jury receives resources before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria have been met or the Police Jury has a legal claim to the resources, the liability for the advance is removed from the balance sheet and revenue is recognized.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

In the current year, the Police Jury received an additional \$4,606,264 as the second tranche of Corona State & Local Fiscal Recovery Funds, in accordance with the American Rescue Plan Act. The Police Jury received the first payment in the same amount in fiscal year 2021. As of December 31, 2022, the Police Jury has only incurred qualifying expenditures of \$1,000,000 for the grant monies. The remaining revenue will be recognized as the funds are expended.

L. Fund Balance

In the fund statements, governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose. Only the General Fund would report positive amounts in unassigned fund balance.

The Police Jury has restricted fund balances of \$35,496,907 and unassigned fund balances of \$2,341,455. If applicable, the Police Jury would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

M. Net Position

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

- b. Restricted Net Position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributions, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted Net Position - All other net resources that do not meet the definition of “restricted” or “invested in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

N. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

O. Sales Taxes

The Vernon Parish School Board is authorized to collect, within Vernon Parish, the following sales and use taxes for the benefit of the Vernon Parish Police Jury:

On December 6, 2014, the voters of the parish approved the renewal and rededication of a one (1%) percent sales and use tax. The tax is for a ten-year period, from April 1, 2016, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:398. The proceeds of the 1% tax, after paying cost to collect and administer tax, are dedicated and used to pay the costs:

- 1) Collecting and disposing of solid waste for the entire parish, including operating and maintaining a parish recycling center/waste tipping center;
- 2) Retaining a dedicated reserve for solid waste purposes of at least six months budgeted costs;
- 3) The balance may be used for constructing, improving, maintaining, and/or operating public buildings, hard surface roads and bridges in the parish and acquiring equipment therefor.

On December 6, 2014, the voters of the parish approved the renewal of a one-half (½%) percent sales and use tax. The tax is for a ten-year period from April 1, 2016, and may be used to fund and retire bonds as provided by Louisiana Revised Statute 39:698. The proceeds of the ½% tax are to be used as follows:

- 1) Fifty percent of the proceeds of the tax (one-quarter of one percent) is used to construct, improve, and maintain public roads, highways, and bridges in the parish.

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- 2) Fifty percent of the proceeds of the tax (one-quarter of one percent) is used to construct, acquire, improve, maintain and operate parish-wide fire protection facilities.

P. Hotel/Motel Tax

As provided by Louisiana Revised Statute 33:4574, the Police Jury has levied a three percent tax on the occupancy of all hotel/motel rooms and overnight camping facilities in the parish. Proceeds of the tax, less collection costs, are distributed to the Vernon Parish Tourist and Recreation Commission for promotion of tourism in Vernon Parish.

Q. Impact of Recently Issued Accounting Principles

In June 2017, the GASB issued Statement 87, *Leases*, which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. GASB Statement 87 is effective for reporting periods beginning after June 15, 2021, with early adoption permitted. The Police Jury implemented this Statement in the prior year; however, certain leases were inadvertently omitted from the calculation. The prior year net position was changed as a result of this omission.

2. Budgets and Budgetary Accounting

The Police Jury utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- (1) Prior to December 1, the Treasurer submits to the Police Jury a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) A public hearing is then conducted, after proper official journal notification, to obtain public comments.
- (3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- (4) The budget ordinance is structured such that revenues are budgeted by source and appropriations are budgeted by department and by principal object of expenditure. Revisions to the budget as enacted require Police Jury action. Several such revisions were made during the year ended December 31, 2022.
- (5) The Police Jury utilizes formal budgetary integration as a management control device for the General Fund and Special Revenue Funds.
- (6) The basis of accounting applied to budgetary data presented is substantially consistent with the appropriate basis of accounting for each fund type for which an annual budget is prepared. Appropriations that are not expended lapse at year-end.

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3. Cash and Cash Equivalents

At December 31, 2022, the Police Jury had cash and cash equivalents (book balances) totaling \$33,161,489, as follows:

Interest-bearing demand deposits	\$31,540,585
Time and certificates of deposit	1,619,959
Petty cash	<u>945</u>
Total	<u>\$33,161,489</u>

The Police Jury uses a master bank account for cash management purposes. At December 31, 2022, the Drug Court Grant Fund reported a negative cash balance in the master bank account of \$(6,537).

The cash and cash equivalents of the Police Jury are subject to the following risks:

*Custodial Credit Risk.* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Police Jury will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Police Jury's name.

At December 31, 2022, the Police Jury had \$33,709,077 in deposits (collected bank balances). These deposits are secured from risk by \$528,565 of federal deposit insurance and \$33,180,512 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

4. Revenue Receivables

The current revenue receivables of \$15,170,710 at December 31, 2022 are classified as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Taxes-		
Ad Valorem	\$ 702,126	\$ 7,131,842
Other Taxes	206,627	1,338,331
Other	<u>276,810</u>	<u>5,514,974</u>
Totals	<u>\$1,185,563</u>	<u>\$13,985,147</u>

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

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5. Capital Assets

Capital assets (excluding right of use assets) and depreciation activity as of and for the year ended December 31, 2022, is as follows:

	1/1/2022 <u>Balance</u>	<u>Increases</u>	Decreases/ <u>Transfers</u>	12/31/2022 <u>Balance</u>
Governmental Activities:				
Capital Assets; not depreciated-				
Land	\$ 3,561,810	\$ 0	\$ 0	\$ 3,561,810
Construction in Progress	5,899,256	6,774,297	38,563	12,634,990
Capital Assets; depreciated-				
Buildings & Improvements	22,024,964	247,619	0	22,272,583
Office Equipment	327,231	34,707	0	361,938
Other Equipment	13,743,370	297,923	0	14,041,293
Furniture/Fixtures	1,937,412	66,361	0	2,003,773
Vehicles	9,402,426	1,012,225	657,430	9,757,221
Infrastructure	86,405,170	3,167,820	0	89,572,990
Library Books	<u>3,499,138</u>	<u>170,040</u>	<u>0</u>	<u>3,669,178</u>
Total Assets	<u>\$146,800,777</u>	<u>\$11,770,992</u>	<u>\$ 695,993</u>	<u>\$157,875,776</u>
Accumulated Depreciation-				
Buildings & Improvements	\$ 9,174,625	\$ 506,790	\$ 0	\$ 9,681,415
Office Equipment	253,686	23,570	0	277,256
Other Equipment	10,431,024	445,531	0	10,876,555
Furniture & Fixtures	1,592,174	58,153	0	1,650,327
Vehicles	6,865,717	380,471	581,645	6,664,543
Infrastructure	40,878,904	2,636,933	0	43,515,837
Library Books	<u>2,970,102</u>	<u>184,505</u>	<u>0</u>	<u>3,154,607</u>
Total Acc. Depreciation	<u>\$ 72,166,232</u>	<u>\$ 4,235,953</u>	<u>\$ 581,645</u>	<u>\$ 75,820,540</u>
Total Capital Assets, net	<u>\$ 74,634,545</u>	<u>\$ 7,535,039</u>	<u>\$ 114,348</u>	<u>\$ 82,055,236</u>

Depreciation expense of \$4,235,953 for the year ended December 31, 2022, was charged to the following governmental funds:

General Government	\$ 491,301
Public Safety	458,600
Public Works	2,636,933
Health & Welfare	128,045
Economic Development	336,569
Recreation & Culture	<u>184,505</u>
Total	<u>\$4,235,953</u>

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6. Right of Use Assets

During the year ending December 31, 2022, the Police Jury had four lease agreements for road maintenance equipment through Caterpillar Financial Services Corporation. The equipment was leased for five year terms at an implied annual rate of 8.0%. The Police Jury also had various lease agreements for office equipment, including copiers and postage meters.

Right of use assets and amortization activity as of and for the year ended December 31, 2022, is as follows:

	1/1/2022 <u>Balance</u>	<u>Increases</u>	<u>Decreases/ Transfers</u>	12/31/2022 <u>Balance</u>
Governmental Activities:				
Right of Use Assets-				
Road Equipment & Machinery	\$274,083	\$ 0	\$ 0	\$274,083
Office Equipment	<u>0</u>	<u>179,512</u>	<u>0</u>	<u>179,512</u>
Total ROU Assets	<u>\$274,083</u>	<u>\$179,512</u>	<u>\$ 0</u>	<u>\$453,595</u>
Less. Accumulated Amortization-				
Road Equipment & Machinery	\$ 13,989	\$ 54,817	\$ 0	\$ 68,806
Office Equipment	0	30,827	0	30,827
Prior Period Adjustment (see Note 8)	<u>73,355</u>	<u>0</u>	<u>0</u>	<u>73,355</u>
Total Accumulated Amortization	<u>\$ 87,344</u>	<u>\$ 85,644</u>	<u>\$ 0</u>	<u>\$172,988</u>
Right of Use Asset, Net	<u>\$186,739</u>	<u>\$ 93,868</u>	<u>\$ 0</u>	<u>\$280,607</u>

Amortization expense of \$54,817 for the year ended December 31, 2022, was charged to Public Works, and \$30,827 was charged to General Government.

7. Long-Term Debt

The following is a summary of the long-term debt obligation transactions for the year ended December 31, 2022:

	<u>Balance 1-1-2022</u>	<u>Additions</u>	<u>Reduction</u>	<u>Balance 12-31-2022</u>
General Obligation Bonds -				
Series 2010	\$ 273,000	\$ 0	\$ 26,000	\$ 247,000
Series 2018	1,290,000	0	91,000	1,199,000
Series 2021	5,605,000	0	290,000	5,315,000
Equipment Loans -				
Road Maintenance Equipment	360,498	0	156,038	204,460
Fire Protection Equipment	197,981	0	197,981	0
Capital Lease Liabilities	<u>257,873</u>	<u>112,788</u>	<u>78,780</u>	<u>291,881</u>
Totals	<u>\$7,984,352</u>	<u>\$112,788</u>	<u>\$839,799</u>	<u>\$7,257,341</u>

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Bonds and equipment loan liabilities at December 31, 2022 are comprised of the following:

1. General Obligation Bonds, Series 2010, with interest at the current rate of 5.00%, dated November 1, 2010, in the original amount of \$500,000. An election was held on April 4, 2009, at which time authorized the Police Jury to issue bonds in the amount of \$8,000,000 in general obligation bonds. The bond proceeds are to be used for the purpose of constructing, improving, equipping and furnishing public buildings, which shall include the construction of a Parish Detention Center and administrative offices for the Sheriff, and to acquire the necessary land, equipment and furnishings therefore, acquiring a mobile library, and providing matching funds to improve the West Louisiana Museum. The bonds are secured by a special ad valorem tax to be imposed and collected annually in excess of all other taxes on all property included in Vernon Parish sufficient to repay the bonds. Scheduled principal and interest payments are due annually through March 1, 2030. The bonds are not callable until March 1, 2021.
2. General Obligation Bonds, Series 2018, with interest at the current rate of 2.55% dated March 1, 2018, in the original amount of \$1,550,000. An election was held on October 14, 2017, at which time the Police Jury was given the authority to issue up to \$1,550,000 in general obligation debt for the purpose of constructing, improving, equipping and furnishing buildings and facilities owned by the Police Jury. The bonds are secured by a special ad valorem tax to be imposed and collected annually in excess of all other taxes on all property included in Vernon Parish sufficient to repay the bonds. Scheduled principal and interest payments are due annually through March 1, 2033. The bonds are callable beginning March 1, 2026.
3. General Obligation Refunding Bonds, Series 2021, with interest at the current rate of 2.65%, dated May 27, 2021, in the original amount of \$5,605,000. Argent Trust Company agreed to purchase these General Obligation Refunding Bonds, Series 2021, for the purpose of refinancing of the outstanding Series 2011 General Obligation Bonds. Scheduled principal and interest payments are due annually through March 1, 2036.
4. The Police Jury has incurred various loans for the acquisition of equipment which are paid from the Road District Maintenance. The original amounts and accumulated amortization of the loans are included as gross assets, accumulated depreciation, and depreciation expense in the accompanying financial statements.

The details of long-term obligations for bonds, loans and capital leases are described in the following table:

General Obligation Bonds		Issue Date	Amount of Original Issue	Interest Rate	Final Maturity Date	12/31/2022 Balance	Amount Due in One Year
Series 2010 Bonds	Jonesboro State Bank	11/1/2010	\$ 500,000.00	5.00%	3/1/2030	\$ 247,000	\$ 27,000
Series 2018 Bonds	b1Bank/LPFA	3/1/2018	1,550,000	2.55%	3/1/2033	1,199,000	94,000
Series 2021 Bonds	Argent Trust	5/27/2021	5,605,000	2.65%	3/1/2036	5,315,000	300,000
						\$ 6,761,000	

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<b>Equipment Loans</b>	<b>Lender</b>	<b>Origination Date</b>	<b>Amount Financed</b>	<b>Interest Rate</b>	<b>Term (months)</b>	<b>12/31/2022 Balance</b>	<b>Amount Due in One Year</b>
2015 JD Motor Grader	Sabine State Bank	6/23/2015	356,000	4.25%	120	100,626	40,580
PWM Dump Truck	BMO	12/10/2018	95,246	4.59%	84	42,325	14,238
JD Motor Grader	John Deere Financial	6/12/2018	232,140	3.45%	60	26,497	26,497
JD Motor Grader	John Deere Financial	8/30/2018	232,140	3.45%	60	35,012	35,012
						\$ 204,460	
<b>Capital Leases</b>	<b>Lessor</b>	<b>Origination Date</b>	<b>Payment Amount</b>	<b>Interest Rate</b>	<b>Term (months)</b>	<b>12/31/2022 Balance</b>	<b>Amount Due in One Year</b>
2020 Excavator YDL21346	Caterpillar	7/1/2021	1,998.68	8.00%	60	73,006	18,824
2021 Excavator GG804575	Caterpillar	10/1/2021	1,393.13	8.00%	60	54,007	12,862
2021 Excavator GG804644	Caterpillar	11/1/2021	1,365.63	8.00%	60	53,947	12,524
2021 Compact Track Loader	Caterpillar	10/1/2021	763.18	8.00%	60	29,586	7,046
DA Konica Minolta Copier	De Lage Landen	4/30/2020	415.00	8.00%	60	10,223	4,318
DA Yealink Telephone System	Graybar Financial Serv	8/17/2020	382.63	8.00%	60	10,684	3,877
DA Postage Machine	Pitney Bowes	12/30/2020	105 qtr	8.00%	48	680	377
FD Postage Machine	Pitney Bowes	4/30/2017	135 qtr	8.00%	84	636	504
LI Toshiba Copiers	Marlin Business Bank	5/7/2019	532.46	8.00%	60	8,055	5,960
LI Postage Meter	Pitney Bowes	4/7/2020	111 Qtr	8.00%	48	523	414
LI Pitkin Fax/Copier	Xerox Corporation	2/17/2020	118.74	8.00%	60	2,726	1,252
MO Postage Meter	Pitney Bowes Global	11/8/2022	793.50 qtr	8.00%	48	10,196	2,430
MO Ricoh IM C6000 Copier	Robert J Young Comp	9/25/2020	651.54	8.00%	60	18,720	6,558
RV Postage Meter	Pitney Bowes Global	9/9/2019	317.55 qtr	8.00%	60	616	617
JA Washer/Dryer/Dishwasher	Auto-Chlor	6/1/2015	140.00	8.00%	60-96	686	686
JA Washer/Dryer/Dishwasher	Auto-Chlor	6/1/2015	140.00	8.00%	60-96	686	686
JA Washer/Dryer/Dishwasher	Auto-Chlor	9/3/2020	310.00	8.00%	60-96	16,904	2,457
						\$ 291,881	

The annual debt service requirements to maturity for bond obligations are as follows:

	<u>YE 12/31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Bonds	2023	\$ 421,000	\$ 173,020	\$ 594,020
	2024	434,000	162,277	596,277
	2025	448,000	151,120	599,120
	2026	467,000	139,457	606,457
	2027	481,000	127,283	608,283
	2028-2032	2,598,000	432,948	3,030,948
	2033-2037	<u>1,912,000</u>	<u>98,664</u>	<u>2,010,664</u>
Totals		<u>\$6,761,000</u>	<u>\$1,284,769</u>	<u>\$8,045,769</u>

The annual debt service requirements to maturity for equipment loan obligations are as follows:

	<u>YE 12/31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Equipment Loan Obligations	2023	\$116,327	\$6,140	\$122,467
	2024	57,237	2,788	60,025
	2027	<u>30,896</u>	<u>523</u>	<u>31,419</u>
Totals		<u>\$204,460</u>	<u>\$9,451</u>	<u>\$213,911</u>

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The annual debt service requirements to maturity for capital lease liabilities are as follows:

	<u>YE 12/31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Capital Lease Liabilities	2023	\$ 81,392	\$20,393	\$101,785
	2024	80,773	13,874	94,647
	2025	57,186	6,307	63,493
	2026	66,744	3,314	70,058
	2027	3,379	341	3,720
	2028	<u>2,407</u>	<u>73</u>	<u>2,480</u>
Totals		<u>\$291,881</u>	<u>\$44,302</u>	<u>\$336,183</u>

#### 8. Restatement of Net Position

For the year ended December 31, 2021, the value of right-of-use assets (capital leases) and accumulated amortization were misstated due to exclusion of capital leases for office equipment. As a result, the prior period net position has been restated as follows:

	<u>Government-Wide</u> <u>Net Position</u>
December 31, 2021, as previously stated	\$76,347,001
Adjustment to Right-of-Use Assets	66,723
Adjustment to Accumulated Amortization	<u>(73,353)</u>
December 31, 2021, as restated	<u>\$76,340,371</u>

Prior year fund balances in the governmental funds were not affected by this prior period adjustment.

#### 9. Employee Retirement Systems

Substantially all employees of the Police Jury are members of the Parochial Employees' Retirement System of Louisiana (PERS), District Attorneys' Retirement System, State of Louisiana (DARS), or the Registrar of Voters Employees' Retirement System of Louisiana (ROVERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

##### A. General Information about the Plans

###### Parochial Employees' Retirement System of Louisiana (PERS)

###### *Plan Description*

The Police Jury contributes to PERS Plan B which is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. PERS is governed by Louisiana Revised Statutes,

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Title 11, Section 1901 through 2025, specifically, and other general laws of the State of Louisiana. PERS issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at [www.persla.org](http://www.persla.org).

All permanent Police Jury employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

#### *Benefits Provided*

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

#### **Retirement**

Any member of Plan B can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. At age 55 after 30 years of creditable service
2. At age 60 with a minimum of 10 years of creditable service
3. At age 65 with a minimum of 7 years of creditable service

For employees hired after January 1, 2007:

1. At age 55 after 30 years of creditable service
2. At age 62 after 10 years of creditable service
3. At age 67 after 7 years of creditable service

Generally, the monthly amount of the retirement allowance of any member of Plan B shall consist of an amount equal to 2% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

#### **Survivor's Benefits**

Plan B members need 10 years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with 20 or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age 50 and until remarriage, if the remarriage occurs before age 55.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than 12 months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

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### **Deferred Retirement Option Plan**

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for PERS. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in DROP in which they enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his/her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of PERS, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or PERS, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

### **Disability Benefits**

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and have at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, if not eligible for normal retirement, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to 2% of the member's final average compensation multiplied by his years of service, to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

### **Cost-of-Living Increases**

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

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In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (LA R.S. 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

*Contributions*

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2021, the actuarially determined contribution rate was 7.39% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2021 was 7.50% for Plan B.

According to state statute, PERS also receives  $\frac{1}{4}$  of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The non-employer contribution was \$48,747.

The Police Jury's contractually required composite contribution rate for the year ended December 31, 2021 was 7.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability.

Contributions to the pension plan from the Police Jury were \$292,297 for the year ended December 31, 2022.

*District Attorneys' Retirement System, State of Louisiana (DARS)*

*Plan Description*

The Police Jury contributes to the District Attorneys' Retirement System, State of Louisiana, which is a cost-sharing multiple-employer defined benefit pension plan. DARS was established on August 1, 1956 and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys in each parish, and employees of this retirement system and the LA District Attorneys' Association.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the LA District Attorneys' Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary

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specified by the LA District Attorneys' Retirement System's Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through DARS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

#### *Benefits Provided*

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

#### **Retirement**

Members who joined DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

#### **Disability Benefits**

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

#### **Survivor's Benefits**

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the

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retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

### **Cost-of-Living Increases**

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

### **Deferred Retirement Option Plan**

In lieu of receiving an actual service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the

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plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 9.50%.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2022, and excluded from pension expense. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The non-employer contribution was \$16,922.

The Police Jury's contractually required composite contribution rate for the year ended December 31, 2022 was 17.5% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$10,873 for the year ended December 31, 2022.

*Registrar of Voters Employees' Retirement System of Louisiana (ROVERS)*

*Plan Description*

The Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana, which is a cost-sharing multiple-employer defined benefit pension plan. ROVERS was established in accordance by Act 215 of 1954, under Revised Statute 11:2032 to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

ROVERS was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through ROVERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

*Benefits Provided*

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

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### **Retirement**

Any member hired prior to January 1, 2013 is eligible for normal retirement after he has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in ROVERS are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

### **Disability Benefits**

Disability benefits are provided to active contributing members with at least 10 years of service established in ROVERS and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

### **Survivor's Benefits**

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service and is not eligible to retire, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with Option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon

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the death of any former member with 10 or more years of service, automatic Option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

### **Deferred Retirement Option Plan**

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROVERS terminates. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of ROVERS has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease, and the person resumes active contributing membership in ROVERS.

### **Cost-of-Living Increases**

Cost of living provisions for ROVERS allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 18.00%.

In accordance with state statute, ROVERS also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions in the amount of \$4,933 are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

The Police Jury's contractually required composite contribution rate for the year ended December 31, 2022 was 18.00% of annual payroll, actuarially determined as an amount that, when combined

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with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$3,866 for the year ended December 31, 2022.

**B. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2022, the Police Jury reported a total of \$(1,642,464) for its proportionate shares of the Net Pension (Assets) Liabilities of the Plans.

Plan	Measurement Date	
	December 31, 2021	December 31, 2020
PERS	\$(1,856,342)	\$(779,942)
	June 30, 2022	June 30, 2021
DARS	176,145	28,105
ROVERS	37,733	4,537
Total	\$(1,642,464)	\$(747,300)

The Net Pension (Asset) Liabilities were measured as of December 31, 2021 for PERS and June 30, 2022 for DARS and ROVERS, and the total pension liability used to calculate the Net Pension Liabilities were determined by an actuarial valuation as of those dates. The Police Jury's proportion of the Net Pension Liabilities was based on a projection of the Police Jury's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At the measurement dates, the Police Jury's proportions of each were as follows:

Plan	Proportionate Share	
	December 31, 2021	December 31, 2020
PERS	3.32195%	3.03803%
	June 30, 2022	June 30, 2021
DARS	0.16352%	0.15786%
ROVERS	0.15388%	0.14302%
Total	3.63935%	3.33891%

For the year ended December 31, 2022 and 2021, the Police Jury recognized pension expense including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions as follows:

Plan	Measurement Date	
	December 31, 2021	December 31, 2020
PERS	\$(503,576)	\$84,850
	June 30, 2022	June 30, 2021
DARS	42,003	16,832
ROVERS	3,188	854
Total	\$(458,385)	\$102,136

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At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PERS		DARS		ROVERS		TOTAL	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 35,274	\$ 197,283	\$ 12,458	\$ 5,510	\$ 1,687	\$ 2,820	\$ 49,419	\$ 205,613
Changes in Assumptions	74,572	-	38,208	-	3,148	-	115,928	-
Net difference between projected and actual earnings on pension plan	-	1,209,339	52,584	-	13,085	-	65,669	1,209,339
Changes in employer's proportion of beg NPL	-	6,741	4,203	1,387	2,016	3,345	6,219	11,473
Differences between employer and proportionate share of contributions	8	-	76	157	-	121	84	278
Subsequent measurement contributions	292,297	-	5,847	-	1,885	-	300,029	-
<b>Total</b>	<b>\$ 402,151</b>	<b>\$ 1,413,363</b>	<b>\$ 113,376</b>	<b>\$ 7,054</b>	<b>\$ 21,821</b>	<b>\$ 6,286</b>	<b>\$ 537,348</b>	<b>\$ 1,426,703</b>

The deferred outflows of resources related to pensions resulting from Police Jury contributions subsequent to the measurement date in the amount of \$300,029, will be recognized as a reduction of the Net Pension Liabilities in the year December 31, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2023	\$ (239,293)
2024	(515,271)
2025	(342,630)
2026	(92,202)
Total	<u>\$(1,189,386)</u>

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liabilities for the valuation dates of December 31, 2021 for PERS and June 30, 2022 for DARS and ROVERS are as follows:

Assumptions	PERS	DARS	ROVERS
Actuarial cost method	Entry age normal cost	Entry age normal cost	Entry age normal cost
Expected remaining service lives	4 years	5 years	5 years
Investment rate of return	6.400%	6.100%	6.250%
Inflation rate	2.300%	2.200%	2.300%
Salary increases	4.250%	5.000%	5.250%

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Mortality rates for PERS were based on Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. The mortality rate assumptions were based on upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017.

Mortality rates for DARS were based on Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using MP2019 scale. The mortality rate assumptions were set based upon an experience study performed on plan data for the period of July 1, 2014 through June 30, 2019.

Mortality rates for ROVERS were based on RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement sale. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Disabled Annuitants. The mortality rate assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014 through June 30, 2019.

The long-term expected rate of return on PERS pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

The long-term expected rate of return on DARS and ROVERS pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class.

These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

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Best estimates of arithmetic real rates of return for each major asset class included in pensions target asset allocation as of December 31, 2021 for PERS and June 30, 2022 for DARS and ROVERS are summarized in the following table:

Asset Class	PERS		DARS		ROVERS	
	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Equity	51%	3.23%	57.11%	10.57%	57.5%	4.51%
Fixed Income	33%	0.85%	30.19%	2.95%	22.5%	0.66%
Alternative	14%	0.71%	12.67%	6.00%	10.0%	0.63%
Other	2%	0.11%	0.03%	0.00%	10.0%	0.45%
Totals	100%	4.90%	100.00%	5.01%	100.0%	6.25%
Inflation		2.10%		2.68%		2.50%
Expected Nominal Return		7.00%		7.69%		8.75%

The discount rate used to measure the total pension liability was 6.40% for PERS, 6.10% for DARS, and 6.25% for ROVERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee.

Based on those assumptions, PERS, DARS, and ROVERS fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Police Jury's proportionate share of the Net Pension (Asset) Liabilities using the discount rates as shown above, as well as what the Police Jury's proportionate share of the Net Pension Liabilities would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS	\$(160,309)	\$(1,856,342)	\$(3,274,680)
DARS	\$ 295,410	\$ 176,145	\$ 76,104
ROVERS	\$ 61,005	\$ 37,733	\$ 17,938

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plans' fiduciary net positions is available in the separately issued financial statements of the Plans.

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10. Ad Valorem Taxes

The Police Jury levies taxes on real and business personal property located within the boundaries of Vernon Parish. Property taxes are levied by the Police Jury on property values assessed by the Vernon Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Vernon Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly.

Property Tax Calendar

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 15
Total taxes are due	December 31
Penalties & interest added	January 31
Lien date	January 31
Tax sale	May 15

The Police Jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Vernon Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2020. Total assessed value was \$242,490,600 in 2022. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$59,439,610 of the assessed value in 2022.

Total ad valorem tax revenues recognized by the Police Jury were \$7,206,748 for the year ended December 31, 2022.

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The distribution of the Police Jury's levy (tax rate per \$1,000 assessed value) to its funds was as follows for 2022:

<u>Fund</u>	<u>Millage</u>
General Fund (City of Leesville excepted)	3.26
General Fund (City of Leesville)	1.63
Courthouse & Jail Maintenance	5.94
C&J, Judicial Building, Parish Government Building	2.26
Health Unit & Animal Shelter Fund	3.23
Parish Library Operation & Maintenance	7.90
Parish Wide Road Maintenance	5.84
Road District No. 1, Ward 1 Maintenance	5.27
Road District No. 1, Ward 1 Construction	2.09
Road District No. 2, Ward 2 Maintenance	13.26
Road District No. 2, Ward 2 Construction	2.04
Road District No. 3, Ward 3 Maintenance	11.89
Road District No. 3, Ward 3 Construction	4.77
Road District No. 4, Ward 4 Maintenance	5.77
Road District No. 4, Ward 4 Construction	2.32
Road District No. 5, Ward 5 Maintenance	9.23
Road District No. 5, Ward 5 Construction	3.70
Road District No. 6, Ward 6 Maintenance	15.75
Road District No. 6, Ward 6 Construction	2.10
Road District No. 7, Ward 7 Maintenance	7.38
Road District No. 7, Ward 7 Construction	2.95
Road District No. 8, Ward 8 Maintenance & Construction	19.05
Public Buildings Sinking Fund	4.25
Vernon Council on Aging	1.04

The following are the principal taxpayers for the Parish:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
DTM Leap Gas Gathering	\$13,334,890	5.49%
Acadian Gas Pipeline System	6,650,980	2.74%
CLECO Corporation	5,107,620	2.10%
Southwestern Electric Power	4,542,430	1.87%
Beauregard Electric Co.	3,695,110	1.52%
Tenneco, Inc.	3,711,110	1.53%
ETC Texas Pipeline	3,488,790	1.43%
Zarvona Energy, LLC	2,628,160	1.08%
Energy Transfer Crude Oil	2,654,550	1.09%
Leesville Real Estate Holdings	<u>2,244,940</u>	<u>0.92%</u>
	<u>\$48,058,580</u>	<u>19.77%</u>

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11. Tax Abatement

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. Under agreements entered into by the State of Louisiana, through the Louisiana Industrial Ad Valorem Tax Exemption program, the Vernon Parish Police Jury ad valorem tax revenues were reduced by \$15,974 for the year ending December 31, 2022.

12. Risk Management

The Police Jury is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance on building and business property, automobile liability, worker's compensation. The Police Jury assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

13. Employee Health Insurance Plan

The Employee Health Insurance Plan was established to account for the partial self-funding of the Police Jury's health insurance benefit plan. The plan is funded by both employee and Police Jury contributions and is administered through a service agreement with Blue Cross Blue Shield of Louisiana. The agreement is subject to annual renewal provisions. The Police Jury assumes liability for claims up to the individual stop loss limitation of \$45,000. Claims in excess of coverage are insured through the purchase of stop loss insurance. Monthly payments of service fees and plan contributions to the Plan are recorded as expenditures from the operating funds. Under the administrative services agreement, monthly payments of service fees and claims processed are paid to Blue Cross and Blue Shield of Louisiana, who administers the plan funds. At December 31, 2022, the Police Jury has recorded a liability of \$160,697 related to estimated unpaid medical claims.

14. Schedule of Compensation Paid to Jurors

James B. Tuck	\$ 24,304
Marvin Hilton	19,536
Alton David Fox	19,200
Douglas Roshong	19,305
Reginald Johnson	19,200
Scottie Benjamin	19,320
Charnel J. Bailey, Jr.	19,323
Malcolm Dean Mitchell	19,310
David B. Brister	19,200
Curtis Clay	19,200
Steven Q. Thompson	19,200
Kenny Haymon	<u>21,950</u>
Total	<u>\$239,048</u>

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

15. Pending Litigation and Contingent Liabilities

At December 31, 2022, the Police Jury was not a named defendant in any lawsuit, and the Police Jury is not aware of any pending or threatened litigation and/or claims. The Police Jury is partially self-insured for employee medical insurance with a \$45,000 stop loss deductible and an aggregate excess limit of \$1,000,000.

16. Post-Employment Benefits

*Plan description* – The Police Jury provides certain continuing health care insurance benefits for its retired employees and their spouses. The Police Jury’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

*Benefits Provided* – Health insurance benefits are provided to eligible retirees and spouses. The Police Jury pays 80% of the health insurance contribution rate for eligible employees who retire with less than 30 years. The payment is 100% for eligible Police Jurors and for Police Jury employees with 30 or more years of service at retirement. The contribution covers medical, dental, vision, and life insurance benefits for the retiree and spouse and is payable for the life of the retired employee and spouse. All employees who retire directly from the Police Jury and meet the eligibility criteria may participate.

*Employees covered by benefit terms* – At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or spouses currently receiving benefit payments	28
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	78
	106

**Total OPEB Liability**

The Police Jury’s total OPEB liability of \$11,067,161 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary scale	3.5%
Discount rate	4.31% (1.81% real rate of return plus inflation)
Healthcare cost trend rates	Level 4.50%

The discount rate was based on the average of the Bond Buyer 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

Mortality rates were based on the RPH-2014 Total Table with Projection MP-2021.

The assumptions are based on the 2021 PERS valuation report, however the plan has not had a formal actuarial experience study performed.

**Changes in the Total OPEB Liability**

Balance at January 1, 2022		\$ 25,240,476
Changes for the year:		
Service cost	\$ 998,236	
Interest	552,335	
Differences between expected and actual experience	(11,313,263)	
Changes in assumptions	(4,040,320)	
Benefit payments and net transfers	<u>(370,303)</u>	
Net changes		<u>(14,173,315)</u>
Balance at December 31, 2022		<u>\$ 11,067,161</u>

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<b>1.0% Decrease (3.31%)</b>	<b>Current Discount Rate (4.31%)</b>	<b>1.0% Increase (5.31%)</b>
Total OPEB liability	\$12,703,670	\$11,067,161	\$9,728,600

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare trend rates:

	<b>1.0% Decrease (3.50%)</b>	<b>Current Trend Rate (4.50%)</b>	<b>1.0% Increase (5.50%)</b>
Total OPEB liability	\$9,523,658	\$11,067,161	\$12,992,423

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2022, the Police Jury recognized OPEB expense of \$1,366,592. At December 31, 2022, the Police Jury reported deferred outflows of resources of \$2,333,798 and deferred inflows of resources of \$16,090,717 related to OPEB.

Vernon Parish Police Jury  
Notes to Financial Statements  
December 31, 2022

17. Landfill

The Vernon Parish Police Jury operates a Type III (Construction and Demolition Debris and Woodwaste) landfill. The facility, consisting of approximately 50 acres, was originally opened in 1986 and has a remaining estimated useful life of approximately 15 years. State and federal laws and regulations require that the Police Jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for three years after closure.

Annual closure costs to fill and cover each cell is minimal because the volume of material removed to open each cell normally exceeds the volume of material required to cover the cell on closure. Additionally, the cost of the final pre-closure cover and the post-closure monitoring costs for three years after closure are estimated at \$96,908. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 2022, due to the immaterial amount of the estimated closure and post-closure care costs, the Police Jury has not recorded any liability relating to these cost estimates, which liability equates to approximately \$5,553 for the current period.

18. Subsequent Events

Management has evaluated events through June 20, 2023, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

REQUIRED SUPPLEMENTAL INFORMATION

Vernon Parish Police Jury  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 1,182,500	\$ 1,334,500	\$ 1,367,710	\$ 33,210
Licenses & Permits	329,160	363,060	361,206	(1,854)
Intergovernmental-				
Federal Grants	790,820	274,325	376,297	101,972
State Grants	32,400	19,796	29,083	9,287
Local Grants	16,580	16,575	-	(16,575)
Charges for Services	239,600	257,120	242,969	(14,151)
Fines & Forfeitures	53,600	42,300	36,981	(5,319)
Interest & Miscellaneous	1,491,600	1,590,830	1,513,188	(77,642)
Total Revenues	<u>\$ 4,136,260</u>	<u>\$ 3,898,506</u>	<u>\$ 3,927,434</u>	<u>\$ 28,928</u>
Expenditures:				
General Government-				
Legislative	\$ 724,530	\$ 741,988	\$ 741,872	\$ 116
Judicial	619,250	645,755	642,546	3,209
Elections	29,010	26,960	26,683	277
Finance & Administration	2,217,220	2,013,656	1,991,741	21,915
Public Safety	-	-	-	-
Public Works	764,610	725,214	721,856	3,358
Health & Welfare	135,540	159,915	162,444	(2,529)
Recreation & Culture	25,070	37	36	1
Debt Service	10,000	-	-	-
Total Expenditures	<u>\$ 4,525,230</u>	<u>\$ 4,313,525</u>	<u>\$ 4,287,178</u>	<u>\$ 26,347</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (388,970)</u>	<u>\$ (415,019)</u>	<u>\$ (359,744)</u>	<u>\$ 55,275</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ 996,000	\$ 665,000	\$ 646,085	\$ (18,915)
Capital Lease Proceeds	-	-	-	-
Sale of Assets	-	300	300	-
Operating Transfers Out	-	(1,490,900)	(1,490,900)	-
Total Other Financing	<u>\$ 996,000</u>	<u>\$ (825,600)</u>	<u>\$ (844,515)</u>	<u>\$ (18,915)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 607,030</u>	<u>\$ (1,240,619)</u>	<u>\$ (1,204,259)</u>	<u>\$ 36,360</u>
Fund Balance-Beginning of Year	<u>7,194,990</u>	<u>7,194,990</u>	<u>7,194,990</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 7,802,020</u>	<u>\$ 5,954,371</u>	<u>\$ 5,990,731</u>	<u>\$ 36,360</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
 Fire District No. 1 Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance-  
 Budget (GAAP Basis) and Actual  
 Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental-				
Federal Grants	\$ 5,000	\$ -	\$ 811,467	\$ 811,467
Local Grants	2,250	2,172,695	-	(2,172,695)
Interest & Miscellaneous	2,550	5,522	3,513	(2,009)
Total Revenues	<u>\$ 9,800</u>	<u>\$ 2,178,217</u>	<u>\$ 814,980</u>	<u>\$ (1,363,237)</u>
Expenditures:				
Public Safety	\$ 1,330,800	\$ 5,431,167	\$ 3,546,111	\$ 1,885,056
Debt Services	-	-	172,588	(172,588)
Total Expenditures	<u>\$ 1,330,800</u>	<u>\$ 5,431,167</u>	<u>\$ 3,718,699</u>	<u>\$ 1,712,468</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,321,000)</u>	<u>\$ (3,252,950)</u>	<u>\$ (2,903,719)</u>	<u>\$ 349,231</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ 1,900,000	\$ 1,975,000	\$ 1,987,500	12,500
Capital Lease Proceeds	-	-	2,873	2,873
Sale of Assets	-	2,180	2,180	-
Operating Transfers Out	-	-	-	-
Total Other Financing	<u>\$ 1,900,000</u>	<u>\$ 1,977,180</u>	<u>\$ 1,992,553</u>	<u>\$ 15,373</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 579,000</u>	<u>\$ (1,275,770)</u>	<u>\$ (911,166)</u>	<u>\$ 364,604</u>
Fund Balance-Beginning of Year	<u>3,848,769</u>	<u>3,848,769</u>	<u>3,848,769</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 4,427,769</u>	<u>\$ 2,572,999</u>	<u>\$ 2,937,603</u>	<u>\$ 364,604</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Sales Tax Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 12,100,000	\$ 12,575,000	\$ 12,682,520	\$ 107,520
Interest & Miscellaneous	<u>100</u>	<u>112</u>	<u>144</u>	<u>32</u>
Total Revenues	<u>\$ 12,100,100</u>	<u>\$ 12,575,112</u>	<u>\$ 12,682,664</u>	<u>\$ 107,552</u>
Expenditures:				
General Government- Finance & Administration	\$ 190,100	\$ 227,055	\$ 223,925	\$ 3,130
Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 190,100</u>	<u>\$ 227,055</u>	<u>\$ 223,925</u>	<u>\$ 3,130</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 11,910,000</u>	<u>\$ 12,348,057</u>	<u>\$ 12,458,739</u>	<u>\$ 110,682</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out To- 4% Admin to General Fund	(485,000)	(494,000)	\$ (502,476)	(8,476)
PWM Road Maintenance	(1,900,000)	(1,975,000)	\$ (1,987,500)	(12,500)
Sanitary Landfill	(7,600,000)	(7,900,000)	\$ (7,950,000)	(50,000)
Fire District #1	<u>(1,900,000)</u>	<u>(1,975,000)</u>	<u>(1,987,500)</u>	<u>(12,500)</u>
Total Other Financing	<u>\$ (11,885,000)</u>	<u>\$ (12,344,000)</u>	<u>\$ (12,427,476)</u>	<u>\$ (83,476)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 25,000	\$ 4,057	\$ 31,263	\$ 27,206
Fund Balance-Beginning of Year	<u>1,546,400</u>	<u>1,546,400</u>	<u>1,546,400</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 1,571,400</u>	<u>\$ 1,550,457</u>	<u>\$ 1,577,663</u>	<u>\$ 27,206</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Sanitary Landfill Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Charges for Services	\$ 2,614,000	\$ 2,800,000	\$ 2,754,257	\$ (45,743)
Interest & Miscellaneous	<u>2,000</u>	<u>3,296</u>	<u>3,308</u>	<u>12</u>
Total Revenues	<u>\$ 2,616,000</u>	<u>\$ 2,803,296</u>	<u>\$ 2,757,565</u>	<u>\$ (45,731)</u>
Expenditures:				
Public Works	\$ 5,474,895	\$ 10,685,543	\$ 10,993,281	\$ (307,738)
Debt Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 5,474,895</u>	<u>\$ 10,685,543</u>	<u>\$ 10,993,281</u>	<u>\$ (307,738)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,858,895)</u>	<u>\$ (7,882,247)</u>	<u>\$ (8,235,716)</u>	<u>\$ (353,469)</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ 7,600,000	\$ 10,550,710	\$ 10,600,709	\$ 49,999
Operating Transfers Out	<u>(2,310,000)</u>	<u>(2,810,004)</u>	<u>(2,810,004)</u>	<u>-</u>
Total Other Financing	<u>\$ 5,290,000</u>	<u>\$ 7,740,706</u>	<u>\$ 7,790,705</u>	<u>\$ 49,999</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 2,431,105</u>	<u>\$ (141,541)</u>	<u>\$ (445,011)</u>	<u>\$ (303,470)</u>
Fund Balance-Beginning of Year	<u>6,256,919</u>	<u>6,256,919</u>	<u>6,256,919</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 8,688,024</u>	<u>\$ 6,115,378</u>	<u>\$ 5,811,908</u>	<u>\$ (303,470)</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Federal/State Funds  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental-				
Federal Grants	\$ 1,100,000	\$ 2,690,710	\$ 4,776,077	\$ 2,085,367
State Grants/Programs	40,000	56,840	\$ 56,565	(275)
Local Grants/Programs	20,000	34,500	\$ 34,456	(44)
Miscellaneous	200	145	283	(138.00)
Total Revenues	<u>\$ 1,160,200</u>	<u>\$ 2,782,195</u>	<u>\$ 4,867,381</u>	<u>\$ 2,084,910</u>
Expenditures:				
General Government	\$ 268,080	\$ 18,584	\$ 19,889	\$ (1,305)
Debt Services	-	-	-	-
Total Expenditures	<u>\$ 268,080</u>	<u>\$ 18,584</u>	<u>\$ 19,889</u>	<u>\$ (1,305)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 892,120</u>	<u>\$ 2,763,611</u>	<u>\$ 4,847,492</u>	<u>\$ 2,083,605</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>(800,000.00)</u>	<u>(2,687,440)</u>	<u>(2,687,437)</u>	<u>(3.00)</u>
Total Other Financing	<u>\$ (800,000)</u>	<u>\$ (2,687,440)</u>	<u>\$ (2,687,437)</u>	<u>\$ (3)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 92,120	\$ 76,171	\$ 2,160,055	\$ 2,083,602
Fund Balance-Beginning of Year	<u>567,298</u>	<u>567,298</u>	<u>567,298</u>	<u>-</u>
Fund Balance-End of Year	<u><u>\$ 659,418</u></u>	<u><u>\$ 643,469</u></u>	<u><u>\$ 2,727,353</u></u>	<u><u>\$ 2,083,602</u></u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Fiscal Recovery Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental-				
Federal Grants	\$ 4,600,000	\$ 4,606,260	\$ 5,606,260	\$ 1,000,000
Less Advance from Grantor	<u>(4,600,000)</u>	<u>(4,606,260)</u>	<u>(4,606,260)</u>	<u>-</u>
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Expenditures:				
Economic Development	\$ -	\$ -	\$ -	\$ -
Debt Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total Other Financing	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ (1,000,000)</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ -	\$ (1,000,000)	\$ -	\$ 1,000,000
Fund Balance-Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance-End of Year	<u><u>\$ -</u></u>	<u><u>\$ (1,000,000)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,000,000</u></u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Economic Development Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental- State Grants	\$ 2,700,000	\$ 1,708,000	\$ 2,625,220	\$ 917,220
Miscellaneous	50	85	84	(1)
Total Revenues	<u>\$ 2,700,050</u>	<u>\$ 1,708,085</u>	<u>\$ 2,625,304</u>	<u>\$ 917,219</u>
Expenditures:				
Economic Development	<u>\$ 2,456,080</u>	<u>\$ 3,822,076</u>	<u>\$ 3,384,910</u>	<u>\$ 437,166</u>
Total Expenditures	<u>\$ 2,456,080</u>	<u>\$ 3,822,076</u>	<u>\$ 3,384,910</u>	<u>\$ 437,166</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 243,970</u>	<u>\$ (2,113,991)</u>	<u>\$ (759,606)</u>	<u>\$ 1,354,385</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Operating Transfers Out	-	-	(20,000)	(20,000)
Total Other Financing	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ 1,980,000</u>	<u>\$ (20,000)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 243,970</u>	<u>\$ (113,991)</u>	<u>\$ 1,220,394</u>	<u>\$ 1,334,385</u>
Fund Balance-Beginning of Year	<u>365,698</u>	<u>365,698</u>	<u>365,698</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 609,668</u>	<u>\$ 251,707</u>	<u>\$ 1,586,092</u>	<u>\$ 1,334,385</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
 Schedule of Employer's Share of Net Pension Liability  
 For the Year Ended December 31, 2022

Fiscal Year*	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
<i>Parochial Employees' Retirement System</i>					
2015	4.29595%	\$ 11,931	\$ 4,027,389	0.30%	99.89%
2016	4.19018%	\$ 746,042	\$ 3,761,182	19.84%	95.52%
2017	3.77555%	\$ 490,472	\$ 3,542,929	13.84%	95.50%
2018	3.49375%	\$ (439,585)	\$ 3,448,812	-12.75%	104.02%
2019	3.29860%	\$ 891,166	\$ 3,438,440	25.92%	91.93%
2020	3.09486%	\$ (223,902)	\$ 3,479,508	-6.43%	102.05%
2021	3.03803%	\$ (779,942)	\$ 3,794,258	-20.56%	106.76%
2022	3.32195%	\$ (1,856,342)	\$ 3,897,293	-47.63%	114.20%
<i>District Attorneys' Retirement System</i>					
2015	0.15903%	\$ 8,568	\$ 93,250	9.00%	98.56%
2016	0.12842%	\$ 24,581	\$ 93,250	26.00%	95.09%
2017	0.16624%	\$ 44,839	\$ 93,250	48.00%	93.57%
2018	0.14998%	\$ 48,263	\$ 93,250	52.00%	92.92%
2019	0.15865%	\$ 51,037	\$ 93,255	55.00%	93.13%
2020	0.15032%	\$ 119,093	\$ 94,012	127.00%	84.86%
2021	0.15786%	\$ 28,105	\$ 103,100	27.00%	96.79%
2022	0.16352%	\$ 176,145	\$ 114,457	154.00%	81.65%
<i>Registrar of Voters Employees' Retirement System</i>					
2015	0.16236%	\$ 39,763	\$ 22,026	181.00%	76.86%
2016	0.16035%	\$ 45,500	\$ 22,026	207.00%	73.98%
2017	0.16082%	\$ 35,301	\$ 22,026	160.00%	80.51%
2018	0.15873%	\$ 37,468	\$ 22,026	170.00%	80.57%
2019	0.17350%	\$ 32,444	\$ 22,026	147.00%	84.83%
2020	0.16260%	\$ 3,965	\$ 21,427	19.00%	83.32%
2021	0.14302%	\$ 4,537	\$ 22,026	21.00%	97.68%
2022	0.15388%	\$ 37,733	\$ 21,476	176.00%	82.46%

\*Amounts presented were determined as of the measurement date (previous fiscal year end).

*The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

Vernon Parish Police Jury  
 Schedule of Employer's Contributions  
 For the Year Ended December 31, 2022

Fiscal Year*	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
<i>Parochial Employees' Retirement System</i>					
2015	\$ 362,466	\$ 362,466	\$ -	\$ 4,027,389	9.00%
2016	\$ 300,894	\$ 300,894	\$ -	\$ 3,761,182	8.00%
2017	\$ 283,434	\$ 283,434	\$ -	\$ 3,542,929	8.00%
2018	\$ 258,661	\$ 258,661	\$ -	\$ 3,448,812	7.50%
2019	\$ 257,883	\$ 257,883	\$ -	\$ 3,438,440	7.50%
2020	\$ 260,964	\$ 260,964	\$ -	\$ 3,479,508	7.50%
2021	\$ 284,570	\$ 284,570	\$ -	\$ 3,794,258	7.50%
2022	\$ 292,297	\$ 292,297	\$ -	\$ 3,897,293	7.50%
<i>District Attorneys' Retirement System</i>					
2015	\$ 4,896	\$ 4,896	\$ -	\$ 93,250	7.00%
2016	\$ 1,632	\$ 1,632	\$ -	\$ 93,250	1.75%
2017	\$ -	\$ -	\$ -	\$ 93,250	0.00%
2018	\$ 583	\$ 583	\$ -	\$ 93,250	1.63%
2019	\$ 2,448	\$ 2,448	\$ -	\$ 93,255	2.62%
2020	\$ 3,761	\$ 3,761	\$ -	\$ 94,012	4.00%
2021	\$ 6,959	\$ 6,959	\$ -	\$ 103,100	6.75%
2022	\$ 10,873	\$ 10,873	\$ -	\$ 114,457	9.50%
<i>Registrar of Voters Employees' Retirement System</i>					
2015	\$ 5,149	\$ 5,149	\$ -	\$ 22,026	23.38%
2016	\$ 4,681	\$ 4,681	\$ -	\$ 22,026	21.25%
2017	\$ 4,075	\$ 4,075	\$ -	\$ 22,026	18.50%
2018	\$ 3,744	\$ 3,744	\$ -	\$ 22,026	17.00%
2019	\$ 3,855	\$ 3,855	\$ -	\$ 22,026	17.50%
2020	\$ 3,857	\$ 3,857	\$ -	\$ 21,427	18.00%
2021	\$ 3,965	\$ 3,965	\$ -	\$ 22,026	18.00%
2022	\$ 3,866	\$ 3,866	\$ -	\$ -	0.00%

\*Amounts presented were determined as of the measurement date (previous fiscal year end).

*The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

Vernon Parish Police Jury  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service Cost	\$ 998,236	\$ 998,236	\$ 865,262	\$ 865,262	\$ 831,183
Interest	552,335	528,965	1,039,773	947,882	926,105
Changes in Benefit Terms	-	-	-	-	-
Differences between expected and actual experience	(11,313,263)	-	(6,574,782)	-	-
Changes of Assumptions	(4,040,320)	-	4,606,979	-	-
Benefit Payments	(370,303)	(479,346)	(479,346)	(394,956)	(394,956)
Net Change in Total OPEB Liability	<u>\$ (14,173,315)</u>	<u>\$ 1,047,855</u>	<u>\$ (542,114)</u>	<u>\$ 1,418,188</u>	<u>\$ 1,362,332</u>
Total OPEB Liability - Beginning	<u>25,240,476</u>	<u>24,192,621</u>	<u>24,734,735</u>	<u>23,316,547</u>	<u>21,954,215</u>
Total OPEB Liability - Ending	<u>\$ 11,067,161</u>	<u>\$ 25,240,476</u>	<u>\$ 24,192,621</u>	<u>\$ 24,734,735</u>	<u>\$ 23,316,547</u>
Covered-employee Payroll	<u>\$ 2,894,242</u>	<u>\$ 2,418,651</u>	<u>\$ 2,418,651</u>	<u>\$ 3,136,141</u>	<u>\$ 3,136,141</u>
Net OPEB Liability as a percentage of covered employee payroll	382.39%	1043.58%	1000.25%	788.70%	743.48%

## Notes to Schedule:

*Benefit Changes:*

There were no changes of benefit terms for the year ended December 31, 2022.

*Changes of Assumptions:*

For the year ended December 31, 2022, the mortality assumption was updated using the RPH-2014 Total Table with Projection MP-2021. The discount rate was raised from 2.12% to 4.31% to conform with the discount selection requirements of GASB 75. The 65+ claims costs were reset to the current Medicare supplement premiums. This lowered the long-term claims cost for this valuation in comparison to prior valuations.

*The schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

OTHER SUPPLEMENTAL SCHEDULES

Vernon Parish Police Jury  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2022

Agency Head Name: James B. Tuck, Police Jury President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 24,900
Benefits-Insurance	22,330
Benefits-Retirement	1,620
Benefits-Other (Social Security/Medicare)	1,980
Per Diem	-
Transportation-Mileage	252
Meals	53

## Justice System Funding Schedule - Receiving Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
<b>Entity Name</b>	Vernon Parish Police Jury
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2548
<b>Date that reporting period ended</b> (mm/dd/yyyy)	12/31/2022

**If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.**

**Cash Basis Presentation**

First Six Month Period Ended 06/30/22	Second Six Month Period Ended 12/31/22
---	--

**10. Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary. )

<i>Vernon Parish Clerk of Court, Civil Fees</i>	1,456	90
<i>Vernon Parish Sheriff's Office, Criminal Court Costs/Fees</i>	208,596	203,550
<i>Vernon Parish Sheriff's Office, Criminal Fines - Other</i>	1,596	1,076
<i>30th Judicial Probation Office, Probation/Parole/Supervision Fees</i>	45,870	44,499
<i>District Attorney's Office, Asset Forfeiture/Sale</i>	1,450	1,999
<i>Criminal Court, Restitution</i>	-	
<i>Vernon Parish Sheriff's Office, Bond Fees</i>	15,183	20,506
	-	
	-	

<b>Subtotal Receipts</b>	274,151	271,720
--------------------------	---------	---------

<b>11. Ending Balance of Amounts Assessed but Not Received</b> (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-
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Collection Types to be used in the "Receipts From:" section above	
<b>a</b>	Civil Fees
<b>b</b>	Bond Fees
<b>c</b>	Asset Forfeiture/Sale
<b>d</b>	Pre-Trial Diversion Program Fees
<b>e</b>	Criminal Court Costs/Fees
<b>f</b>	Criminal Fines - Contempt
<b>g</b>	Criminal Fines - Other
<b>h</b>	Restitution
<b>i</b>	Probation/Parole/Supervision Fees
<b>j</b>	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
<b>k</b>	Interest Earnings on Collected Balances
<b>l</b>	Other (do not include collections that fit into more specific categories above)

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022

Special Revenue Funds					
	Probation Office	Public Buildings Maintenance	Courthouse & Jail Maintenance	Criminal Court	Special Witness Fee
<u>Assets</u>					
Cash	\$ 3,630	\$ 180,033	\$ 246,651	\$ 5,604	\$ 96,444
Revenue Receivables	9,702	-	1,714,870	34,290	1,281
Due from Other Funds	-	18,019	-	-	-
Total Assets	\$ 13,332	\$ 198,052	\$ 1,961,521	\$ 39,894	\$ 97,725
<u>Liabilities</u>					
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	53,442	45,862	-	-
Accrued Payroll & Other Expenses	1,556	-	7,205	12,487	-
Due to Other Funds	-	-	18,019	-	-
Total Liabilities	\$ 1,556	\$ 53,442	\$ 71,086	\$ 12,487	\$ -
<u>Fund Balance</u>					
Restricted	\$ 11,776	\$ 144,610	\$ 1,890,435	\$ 27,407	\$ 97,725
Unassigned	-	-	-	-	-
Total Fund Balance	\$ 11,776	\$ 144,610	\$ 1,890,435	\$ 27,407	\$ 97,725
Total Liabilities & Fund Balance	\$ 13,332	\$ 198,052	\$ 1,961,521	\$ 39,894	\$ 97,725

Continued on next page.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022

Special Revenue Funds

	West LA Forestry Festival	Library	Tourism	Animal Shelter	Health Unit	Public Improvement (Lake) Construction
<u>Assets</u>						
Cash	\$ 57,779	\$ 1,729,507	\$ 460,077	\$ 24,569	\$ 1,408,871	\$ 8,974
Revenue Receivables	1,350	1,657,273	3,753	-	675,497	-
Due from Other Funds	-	-	-	-	-	-
Total Assets	<u>\$ 59,129</u>	<u>\$ 3,386,780</u>	<u>\$ 463,830</u>	<u>\$ 24,569</u>	<u>\$ 2,084,368</u>	<u>\$ 8,974</u>
<u>Liabilities</u>						
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	90	9,329	36,661	-	9,246	-
Accrued Payroll & Other Expenses	260	42,554	2,997	2,645	2,585	-
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	<u>\$ 350</u>	<u>\$ 51,883</u>	<u>\$ 39,658</u>	<u>\$ 2,645</u>	<u>\$ 11,831</u>	<u>\$ -</u>
<u>Fund Balance</u>						
Restricted	\$ 58,779	\$ 3,334,897	\$ 424,172	\$ 21,924	\$ 2,072,537	\$ 8,974
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>\$ 58,779</u>	<u>\$ 3,334,897</u>	<u>\$ 424,172</u>	<u>\$ 21,924</u>	<u>\$ 2,072,537</u>	<u>\$ 8,974</u>
Total Liabilities & Fund Balance	<u>\$ 59,129</u>	<u>\$ 3,386,780</u>	<u>\$ 463,830</u>	<u>\$ 24,569</u>	<u>\$ 2,084,368</u>	<u>\$ 8,974</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022

	Special Revenue Funds				
	Road District Maintenance	Road District Construction	PWM Road Maintenance	Overlay/Road Construction	Parish Transportation Act
<u>Assets</u>					
Cash	\$ 743,937	\$ 1,187,316	\$ 1,480,088	\$ 574,468	\$ 370,820
Revenue Receivables	1,243,029	418,019	443,964	-	44,269
Due from Other Funds	2,094	4,649	-	-	-
Total Assets	\$ 1,989,060	\$ 1,609,984	\$ 1,924,052	\$ 574,468	\$ 415,089
<u>Liabilities</u>					
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	23,298	19	21,966	253,562	-
Accrued Payroll & Other Expenses	-	-	45,890	-	-
Due to Other Funds	2,094	4,649	-	-	-
Total Liabilities	\$ 25,392	\$ 4,668	\$ 67,856	\$ 253,562	\$ -
<u>Fund Balance</u>					
Restricted	\$ 1,963,668	\$ 1,605,316	\$ 1,856,196	\$ 320,906	\$ 415,089
Unassigned	-	-	-	-	-
Total Fund Balance	\$ 1,963,668	\$ 1,605,316	\$ 1,856,196	\$ 320,906	\$ 415,089
Total Liabilities & Fund Balance	\$ 1,989,060	\$ 1,609,984	\$ 1,924,052	\$ 574,468	\$ 415,089

Continued on next page.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022

	Special Revenue Funds			
	Hotel/Motel Tax	Vernon Council on Aging	Vernon Community Action Council	D-CDBG
<u>Assets</u>				
Cash	\$ 633	\$ -	\$ -	\$ 27,311
Revenue Receivables	22,322	282,985	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ 22,955	\$ 282,985	\$ -	\$ 27,311
<u>Liabilities</u>				
Cash Overdraft	\$ -	\$ -	\$ -	\$ -
Accounts Payable	406	86,487	5,163	-
Accrued Payroll & Other Expenses	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	\$ 406	\$ 86,487	\$ 5,163	\$ -
<u>Fund Balance</u>				
Restricted	\$ 22,549	\$ 196,498	\$ (5,163)	\$ 27,311
Unassigned	-	-	-	-
Total Fund Balance	\$ 22,549	\$ 196,498	\$ (5,163)	\$ 27,311
Total Liabilities & Fund Balance	\$ 22,955	\$ 282,985	\$ -	\$ 27,311

Continued on next page.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2022

	Special Revenue Funds			Debt Service Fund	Total Nonmajor Governmental Funds
	Drug Court Grant	Arena District	Fire Insurance 2% Rebate	Public Buildings	
<u>Assets</u>					
Cash	\$ -	\$ 145,947	\$ 874,200	\$ 496,640	\$ 10,123,499
Revenue Receivables	8,805	12,905	367,535	875,993	7,817,842
Due from Other Funds	-	-	-	-	24,762
Total Assets	<u>\$ 8,805</u>	<u>\$ 158,852</u>	<u>\$ 1,241,735</u>	<u>\$ 1,372,633</u>	<u>\$ 17,966,103</u>
<u>Liabilities</u>					
Cash Overdraft	\$ 6,537	\$ -	\$ -	\$ -	\$ 6,537
Accounts Payable	-	-	3,389	-	548,920
Accrued Payroll & Other Expenses	1,261	-	-	59,432	178,872
Due to Other Funds	-	-	-	-	24,762
Total Liabilities	<u>\$ 7,798</u>	<u>\$ -</u>	<u>\$ 3,389</u>	<u>\$ 59,432</u>	<u>\$ 759,091</u>
<u>Fund Balance</u>					
Restricted	\$ 1,007	\$ 158,852	\$ 1,238,346	\$ 1,313,201	\$ 17,207,012
Unassigned	-	-	-	-	-
Total Fund Balance	<u>\$ 1,007</u>	<u>\$ 158,852</u>	<u>\$ 1,238,346</u>	<u>\$ 1,313,201</u>	<u>\$ 17,207,012</u>
Total Liabilities & Fund Balance	<u>\$ 8,805</u>	<u>\$ 158,852</u>	<u>\$ 1,241,735</u>	<u>\$ 1,372,633</u>	<u>\$ 17,966,103</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2022

	Special Revenue Funds				
	Probation Office	Public Buildings Maintenance	Courthouse & Jail Maintenance	Criminal Court	Special Witness Fee
Revenues:					
Taxes-					
Ad Valorem	\$ -	\$ -	\$ 1,528,424	\$ -	\$ -
Sale & Use Tax	-	-	-	-	-
Intergovernmental-					
Federal Grants	-	-	-	-	-
State Grants	-	-	73,735	-	-
Local Grants	-	-	-	-	-
Charges for Services	93,057	-	-	-	-
Fines & Forfeits	265	-	-	400,358	21,998
Interest & Miscellaneous	-	18,566	25,250	6,869	45
Total Revenues	<u>\$ 93,322</u>	<u>\$ 18,566</u>	<u>\$ 1,627,409</u>	<u>\$ 407,227</u>	<u>\$ 22,043</u>
Expenditures:					
Current-					
General Government	\$ 85,564	\$ 387,739	\$ -	\$ 913,510	\$ 4,811
Public Safety	-	7,608	1,673,805	-	-
Public Works	-	389,802	-	-	-
Health & Welfare	-	132,802	-	-	-
Recreation & Culture	-	121,363	-	-	-
Economic Development	-	42,764	-	-	-
Debt Services	-	1,270	15,692	9,991	-
Total Expenditures	<u>\$ 85,564</u>	<u>\$ 1,083,348</u>	<u>\$ 1,689,497</u>	<u>\$ 923,501</u>	<u>\$ 4,811</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 7,758</u>	<u>\$ (1,064,782)</u>	<u>\$ (62,088)</u>	<u>\$ (516,274)</u>	<u>\$ 17,232</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ -	\$ 1,100,000	\$ 100,000	\$ 487,000	\$ -
Capital Lease Proceeds	-	4,311	84,642	40,763	-
Sale of Assets	-	-	600	-	-
Operating Transfers Out	-	(100,000)	(54,904)	-	-
Total Other Financing	<u>\$ -</u>	<u>\$ 1,004,311</u>	<u>\$ 130,338</u>	<u>\$ 527,763</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 7,758</u>	<u>\$ (60,471)</u>	<u>\$ 68,250</u>	<u>\$ 11,489</u>	<u>\$ 17,232</u>
Fund Balances (Deficit)- Beginning of Year	<u>4,018</u>	<u>205,081</u>	<u>1,822,185</u>	<u>15,918</u>	<u>80,493</u>
Fund Balances (Deficit)- End of Year	<u>\$ 11,776</u>	<u>\$ 144,610</u>	<u>\$ 1,890,435</u>	<u>\$ 27,407</u>	<u>\$ 97,725</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2022

	Special Revenue Funds				
	West LA Forestry Festival	Library	Tourism	Animal Shelter	Health Unit
<b>Revenues:</b>					
Taxes-					
Ad Valorem	\$ -	\$ 1,474,312	\$ -	\$ -	\$ 602,787
Sale & Use Tax	-	-	-	-	-
Intergovernmental-					
Federal Grants	-	-	163,782	-	-
State Grants	-	71,038	99,450	-	29,045
Local Grants	-	-	1,100	1,500	-
Charges for Services	178,743	28,708	12,929	29,401	-
Fines & Forfeits	-	-	-	-	-
Interest & Miscellaneous	6,053	28,306	2,789	20,627	5,637
Total Revenues	\$ 184,796	\$ 1,602,364	\$ 280,050	\$ 51,528	\$ 637,469
<b>Expenditures:</b>					
Current-					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Welfare	-	-	-	186,715	337,404
Recreation & Culture	143,639	1,313,494	506,362	-	-
Economic Development	-	-	-	-	-
Debt Services	-	11,216	-	-	-
Total Expenditures	\$ 143,639	\$ 1,324,710	\$ 506,362	\$ 186,715	\$ 337,404
Excess (Deficiency) of Revenues over Expenditures	\$ 41,157	\$ 277,654	\$ (226,312)	\$ (135,187)	\$ 300,065
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	\$ -	\$ -	\$ 332,670	\$ 135,000	\$ -
Capital Lease Proceeds	-	46,921	-	-	-
Sale of Assets	-	-	-	1,900	-
Operating Transfers Out	-	(54,253)	-	-	(156,476)
Total Other Financing	\$ -	\$ (7,332)	\$ 332,670	\$ 136,900	\$ (156,476)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 41,157	\$ 270,322	\$ 106,358	\$ 1,713	\$ 143,589
<b>Fund Balances (Deficit)-</b>					
Beginning of Year	17,622	3,064,575	317,814	20,211	1,928,948
<b>Fund Balances (Deficit)-</b>					
End of Year	\$ 58,779	\$ 3,334,897	\$ 424,172	\$ 21,924	\$ 2,072,537

Continued on next page.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2022

	Special Revenue Funds				
	Public Improvement (Lake) Construction	Road District Maintenance	Road District Construction	PWM Road Maintenance	Overlay/Road Construction
Revenues:					
Taxes-					
Ad Valorem	\$ -	\$ 1,212,322	\$ 400,887	\$ 393,060	\$ -
Sale & Use Tax	-	-	-	-	-
Intergovernmental-					
Federal Grants	-	-	-	-	-
State Grants	-	72,973	22,344	46,487	-
Local Grants	-	-	-	-	-
Charges for Services	-	-	-	1,500	-
Fines & Forfeits	-	-	-	-	-
Interest & Miscellaneous	3	208,528	100,824	32,963	83
Total Revenues	<u>\$ 3</u>	<u>\$ 1,493,823</u>	<u>\$ 524,055</u>	<u>\$ 474,010</u>	<u>\$ 83</u>
Expenditures:					
Current-					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Public Works	-	1,178,313	319,488	3,140,979	602,215
Health & Welfare	-	-	-	-	-
Recreation & Culture	3,102	-	-	-	-
Economic Development	-	-	-	-	-
Debt Services	-	149,210	26,773	16,902	43,523
Total Expenditures	<u>\$ 3,102</u>	<u>\$ 1,327,523</u>	<u>\$ 346,261</u>	<u>\$ 3,157,881</u>	<u>\$ 645,738</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (3,099)</u>	<u>\$ 166,300</u>	<u>\$ 177,794</u>	<u>\$ (2,683,871)</u>	<u>\$ (645,655)</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ -	\$ -	\$ -	\$ 2,534,950	\$ 1,200,000
Capital Lease Proceeds	-	-	-	-	-
Sale of Assets	5,600	55,876	21,588	43,650	-
Operating Transfers Out	-	(477)	(241)	-	-
Total Other Financing	<u>\$ 5,600</u>	<u>\$ 55,399</u>	<u>\$ 21,347</u>	<u>\$ 2,578,600</u>	<u>\$ 1,200,000</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 2,501</u>	<u>\$ 221,699</u>	<u>\$ 199,141</u>	<u>\$ (105,271)</u>	<u>\$ 554,345</u>
Fund Balances (Deficit)- Beginning of Year	<u>6,473</u>	<u>1,741,969</u>	<u>1,406,175</u>	<u>1,961,467</u>	<u>(233,439)</u>
Fund Balances (Deficit)- End of Year	<u>\$ 8,974</u>	<u>\$ 1,963,668</u>	<u>\$ 1,605,316</u>	<u>\$ 1,856,196</u>	<u>\$ 320,906</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2022

	Special Revenue Funds				
	Parish		Vernon	Vernon	
	Transportation Act	Hotel/Motel Tax	Council on Aging	Community Action Council	D-CDBG
<b>Revenues:</b>					
Taxes-					
Ad Valorem	\$ -	\$ -	\$ 194,103	\$ -	\$ -
Sale & Use Tax	-	329,449	-	-	-
Intergovernmental-					
Federal Grants	-	-	372,902	-	-
State Grants	536,434	-	9,352	-	-
Local Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest & Miscellaneous	327	1	-	-	-
Total Revenues	<u>\$ 536,761</u>	<u>\$ 329,450</u>	<u>\$ 576,357</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Current-					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-	-
Public Works	595,239	-	-	-	-
Health & Welfare	-	-	484,697	-	-
Recreation & Culture	-	4,865	-	-	-
Economic Development	-	-	-	-	74
Debt Services	-	-	-	-	-
Total Expenditures	<u>\$ 595,239</u>	<u>\$ 4,865</u>	<u>\$ 484,697</u>	<u>\$ -</u>	<u>\$ 74</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (58,478)</u>	<u>\$ 324,585</u>	<u>\$ 91,660</u>	<u>\$ -</u>	<u>\$ (74)</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Operating Transfers Out	-	(321,746)	-	-	-
Total Other Financing	<u>\$ -</u>	<u>\$ (321,746)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (58,478)</u>	<u>\$ 2,839</u>	<u>\$ 91,660</u>	<u>\$ -</u>	<u>\$ (74)</u>
<b>Fund Balances (Deficit)-</b>					
Beginning of Year	<u>473,567</u>	<u>19,710</u>	<u>104,838</u>	<u>(5,163)</u>	<u>27,385</u>
<b>Fund Balances (Deficit)-</b>					
End of Year	<u>\$ 415,089</u>	<u>\$ 22,549</u>	<u>\$ 196,498</u>	<u>\$ (5,163)</u>	<u>\$ 27,311</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended December 31, 2022

	Special Revenue Funds			Debt Service Fund		Total Nonmajor Governmental Funds
	Drug Court Grant	Arena District	Fire Insurance 2% Rebate	Public Buildings		
Revenues:						
Taxes-						
Ad Valorem	\$ -	\$ -	\$ -	\$ 795,032	\$ 6,600,927	
Sale & Use Tax	-	-	-	-	329,449	
Intergovernmental-						
Federal Grants	86,647	-	367,535	-	990,866	
State Grants	-	44,314	368,511	-	1,373,683	
Local Grants	-	-	-	-	2,600	
Charges for Services	-	28	-	-	344,366	
Fines & Forfeits	-	-	-	-	422,621	
Interest & Miscellaneous	-	5,132	867	276	463,146	
Total Revenues	<u>\$ 86,647</u>	<u>\$ 49,474</u>	<u>\$ 736,913</u>	<u>\$ 795,308</u>	<u>\$ 10,527,658</u>	
Expenditures:						
Current-						
General Government	\$ -	\$ -	\$ -	\$ 400	\$ 1,392,024	
Public Safety	88,302	-	1,221,410	-	2,991,125	
Public Works	-	-	-	-	6,226,036	
Health & Welfare	-	-	-	-	1,141,618	
Recreation & Culture	-	44,059	-	-	2,136,884	
Economic Development	-	-	-	-	42,838	
Debt Services	-	-	29,430	586,984	890,991	
Total Expenditures	<u>\$ 88,302</u>	<u>\$ 44,059</u>	<u>\$ 1,250,840</u>	<u>\$ 587,384</u>	<u>\$ 14,821,516</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (1,655)</u>	<u>\$ 5,415</u>	<u>\$ (513,927)</u>	<u>\$ 207,924</u>	<u>\$ (4,293,858)</u>	
Other Financing Sources (Uses):						
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 5,889,620	
Capital Lease Proceeds	-	-	-	-	176,637	
Sale of Assets	-	-	-	-	129,214	
Operating Transfers Out	-	-	-	-	(688,097)	
Total Other Financing	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,507,374</u>	
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (1,655)</u>	<u>\$ 5,415</u>	<u>\$ (513,927)</u>	<u>\$ 207,924</u>	<u>\$ 1,213,516</u>	
Fund Balances (Deficit)- Beginning of Year	<u>2,662</u>	<u>153,437</u>	<u>1,752,274</u>	<u>1,105,277</u>	<u>15,993,496</u>	
Fund Balances (Deficit)- End of Year	<u>\$ 1,007</u>	<u>\$ 158,852</u>	<u>\$ 1,238,347</u>	<u>\$ 1,313,201</u>	<u>\$ 17,207,012</u>	

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Maintenance Funds  
December 31, 2022

	No. 1	No. 2	No. 3	No. 4	No. 5
<u>Assets</u>					
Cash	\$ 149,560	\$ 35,286	\$ 114,108	\$ 176,299	\$ 107,381
Revenue Receivables	180,367	261,568	159,617	122,875	172,987
Due from Other Funds	2,094	-	-	-	-
Total Assets	<u>\$ 332,021</u>	<u>\$ 296,854</u>	<u>\$ 273,725</u>	<u>\$ 299,174</u>	<u>\$ 280,368</u>
<u>Liabilities</u>					
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	5,750	17,506	-	-	-
Accrued Payroll & Other Exp.	-	-	-	-	-
Due to Other Funds	-	2,094	-	-	-
Total Liabilities	<u>\$ 5,750</u>	<u>\$ 19,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Fund Balance</u>					
Restricted	\$ 326,271	\$ 277,254	\$ 273,725	\$ 299,174	\$ 280,368
Unassigned	-	-	-	-	-
Total Fund Balance	<u>\$ 326,271</u>	<u>\$ 277,254</u>	<u>\$ 273,725</u>	<u>\$ 299,174</u>	<u>\$ 280,368</u>
Total Liabilities & Fund Balance	<u>\$ 332,021</u>	<u>\$ 296,854</u>	<u>\$ 273,725</u>	<u>\$ 299,174</u>	<u>\$ 280,368</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Maintenance Funds  
December 31, 2022

	No. 6	No. 7	No. 8	Total
<u>Assets</u>				
Cash	\$ 64,811	\$ 36,080	\$ 60,412	\$ 743,937
Revenue Receivables	90,654	181,604	73,357	1,243,029
Due from Other Funds	-	-	-	2,094
Total Assets	<u>\$ 155,465</u>	<u>\$ 217,684</u>	<u>\$ 133,769</u>	<u>\$ 1,989,060</u>
<u>Liabilities</u>				
Cash Overdraft	\$ -	\$ -	\$ -	\$ -
Accounts Payable	33	-	9	23,298
Accrued Payroll & Other Exp.	-	-	-	-
Due to Other Funds	-	-	-	2,094
Total Liabilities	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 25,392</u>
<u>Fund Balance</u>				
Restricted	\$ 155,432	\$ 217,684	\$ 133,760	\$ 1,963,668
Unassigned	-	-	-	-
Total Fund Balance	<u>\$ 155,432</u>	<u>\$ 217,684</u>	<u>\$ 133,760</u>	<u>\$ 1,963,668</u>
Total Liabilities & Fund Balance	<u>\$ 155,465</u>	<u>\$ 217,684</u>	<u>\$ 133,769</u>	<u>\$ 1,989,060</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Maintenance Funds  
Year Ended December 31, 2022

	No. 1	No. 2	No. 3	No. 4	No. 5
Revenues:					
Taxes-					
Ad Valorem	\$ 141,823	\$ 281,529	\$ 238,733	\$ 96,350	\$ 151,708
Intergovernmental-					
Federal Grants	-	-	-	-	-
State Grants	10,158	24,278	7,292	3,882	4,584
Local Grants	-	-	-	-	-
Interest & Miscellaneous	157	68	283	173	200,550
Total Revenues	<u>\$ 152,138</u>	<u>\$ 305,875</u>	<u>\$ 246,308</u>	<u>\$ 100,405</u>	<u>\$ 356,842</u>
Expenditures:					
Current-					
Public Works	\$ 162,602	\$ 210,020	\$ 166,011	\$ 84,577	\$ 302,459
Debt Services	6,371	54,210	16,974	8,617	10,444
Total Expenditures	<u>\$ 168,973</u>	<u>\$ 264,230</u>	<u>\$ 182,985</u>	<u>\$ 93,194</u>	<u>\$ 312,903</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (16,835)</u>	<u>\$ 41,645</u>	<u>\$ 63,323</u>	<u>\$ 7,211</u>	<u>\$ 43,939</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	9,548	-	4,160	1,546	3,524
Operating Transfers Out	-	(477)	-	-	-
Total Other Financing	<u>\$ 9,548</u>	<u>\$ (477)</u>	<u>\$ 4,160</u>	<u>\$ 1,546</u>	<u>\$ 3,524</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (7,287)</u>	<u>\$ 41,168</u>	<u>\$ 67,483</u>	<u>\$ 8,757</u>	<u>\$ 47,463</u>
Fund Balances (Deficit)- Beginning of Year	<u>333,558</u>	<u>236,086</u>	<u>206,242</u>	<u>290,417</u>	<u>232,905</u>
Fund Balances (Deficit)- End of Year	<u>\$ 326,271</u>	<u>\$ 277,254</u>	<u>\$ 273,725</u>	<u>\$ 299,174</u>	<u>\$ 280,368</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Maintenance Funds  
Year Ended December 31, 2022

	No. 6	No. 7	No. 8	Total
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 80,193	\$ 156,363	\$ 65,623	\$ 1,212,322
Intergovernmental-				
Federal Grants	-	-	-	-
State Grants	5,143	12,437	5,199	72,973
Local Grants	-	-	-	-
Interest & Miscellaneous	6,591	625	81	208,528
Total Revenues	<u>\$ 91,927</u>	<u>\$ 169,425</u>	<u>\$ 70,903</u>	<u>\$ 1,493,823</u>
<b>Expenditures:</b>				
Current-				
Public Works	\$ 85,444	\$ 121,287	\$ 45,913	\$ 1,178,313
Debt Services	6,761	43,383	2,450	149,210
Total Expenditures	<u>\$ 92,205</u>	<u>\$ 164,670</u>	<u>\$ 48,363</u>	<u>\$ 1,327,523</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (278)</u>	<u>\$ 4,755</u>	<u>\$ 22,540</u>	<u>\$ 166,300</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Sale of Assets	27,699	1,505	7,894	55,876
Operating Transfers Out	-	-	-	(477)
Total Other Financing	<u>\$ 27,699</u>	<u>\$ 1,505</u>	<u>\$ 7,894</u>	<u>\$ 55,399</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 27,421</u>	<u>\$ 6,260</u>	<u>\$ 30,434</u>	<u>\$ 221,699</u>
Fund Balances (Deficit)- Beginning of Year	<u>128,011</u>	<u>211,424</u>	<u>103,326</u>	<u>1,741,969</u>
Fund Balances (Deficit)- End of Year	<u>\$ 155,432</u>	<u>\$ 217,684</u>	<u>\$ 133,760</u>	<u>\$ 1,963,668</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Construction Funds  
December 31, 2022

	No. 1	No. 2	No. 3	No. 4	No. 5
<u>Assets</u>					
Cash	\$ 292,594	\$ 133,387	\$ 127,361	\$ 254,463	\$ 109,900
Revenue Receivables	71,530	42,354	64,035	49,403	69,345
Due from Other Funds	-	4,649	-	-	-
Total Assets	<u>\$ 364,124</u>	<u>\$ 180,390</u>	<u>\$ 191,396</u>	<u>\$ 303,866</u>	<u>\$ 179,245</u>
<u>Liabilities</u>					
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	4	2	-	-	-
Accrued Payroll & Other Exp.	-	-	-	-	-
Due to Other Funds	4,649	-	-	-	-
Total Liabilities	<u>\$ 4,653</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Fund Balance</u>					
Restricted	\$ 359,471	\$ 180,388	\$ 191,396	\$ 303,866	\$ 179,245
Unassigned	-	-	-	-	-
Total Fund Balance	<u>\$ 359,471</u>	<u>\$ 180,388</u>	<u>\$ 191,396</u>	<u>\$ 303,866</u>	<u>\$ 179,245</u>
Total Liabilities & Fund Balance	<u>\$ 364,124</u>	<u>\$ 180,390</u>	<u>\$ 191,396</u>	<u>\$ 303,866</u>	<u>\$ 179,245</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Balance Sheet  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Construction Funds  
December 31, 2022

	No. 6	No. 7	No. 8	Total
<u>Assets</u>				
Cash	\$ 26,817	\$ 177,442	\$ 65,352	\$ 1,187,316
Revenue Receivables	12,087	72,592	36,673	418,019
Due from Other Funds	-	-	-	4,649
Total Assets	<u>\$ 38,904</u>	<u>\$ 250,034</u>	<u>\$ 102,025</u>	<u>\$ 1,609,984</u>
<u>Liabilities</u>				
Cash Overdraft	\$ -	\$ -	\$ -	\$ -
Accounts Payable	3	-	10	19
Accrued Payroll & Other Exp.	-	-	-	-
Due to Other Funds	-	-	-	4,649
Total Liabilities	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 4,668</u>
<u>Fund Balance</u>				
Restricted	\$ 38,901	\$ 250,034	\$ 102,015	\$ 1,605,316
Unassigned	-	-	-	-
Total Fund Balance	<u>\$ 38,901</u>	<u>\$ 250,034</u>	<u>\$ 102,015</u>	<u>\$ 1,605,316</u>
Total Liabilities & Fund Balance	<u>\$ 38,904</u>	<u>\$ 250,034</u>	<u>\$ 102,025</u>	<u>\$ 1,609,984</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Construction Funds  
Year Ended December 31, 2022

	No. 1	No. 2	No. 3	No. 4	No. 5
Revenues:					
Taxes-					
Ad Valorem	\$ 55,585	\$ 43,971	\$ 95,774	\$ 38,740	\$ 60,815
Intergovernmental-					
Federal Grants	-	-	-	-	-
State Grants	4,028	3,735	2,925	1,561	1,838
Local Grants	-	-	-	-	-
Interest & Miscellaneous	173	100,089	156	129	63
Total Revenues	<u>\$ 59,786</u>	<u>\$ 147,795</u>	<u>\$ 98,855</u>	<u>\$ 40,430</u>	<u>\$ 62,716</u>
Expenditures:					
Current-					
Public Works	\$ 31,496	\$ 127,252	\$ 68,319	\$ 7,638	\$ 34,263
Debt Services	1,249	588	10,181	1,010	6,508
Total Expenditures	<u>\$ 32,745</u>	<u>\$ 127,840</u>	<u>\$ 78,500</u>	<u>\$ 8,648</u>	<u>\$ 40,771</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 27,041</u>	<u>\$ 19,955</u>	<u>\$ 20,355</u>	<u>\$ 31,782</u>	<u>\$ 21,945</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	5,095	1,806	1,680	133	1,396
Operating Transfers Out	(241)	-	-	-	-
Total Other Financing	<u>\$ 4,854</u>	<u>\$ 1,806</u>	<u>\$ 1,680</u>	<u>\$ 133</u>	<u>\$ 1,396</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 31,895	\$ 21,761	\$ 22,035	\$ 31,915	\$ 23,341
Fund Balances (Deficit)- Beginning of Year	<u>327,576</u>	<u>158,627</u>	<u>169,361</u>	<u>271,951</u>	<u>155,904</u>
Fund Balances (Deficit)- End of Year	<u>\$ 359,471</u>	<u>\$ 180,388</u>	<u>\$ 191,396</u>	<u>\$ 303,866</u>	<u>\$ 179,245</u>

Continued on next page.

Vernon Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds - Special Revenue Funds - Road District Construction Funds  
Year Ended December 31, 2022

	No. 6	No. 7	No. 8	Total
<b>Revenues:</b>				
Taxes-				
Ad Valorem	\$ 10,692	\$ 62,503	\$ 32,807	\$ 400,887
Intergovernmental-				
Federal Grants	-	-	-	-
State Grants	686	4,972	2,599	22,344
Local Grants	-	-	-	-
Interest & Miscellaneous	26	110	78	100,824
Total Revenues	<u>\$ 11,404</u>	<u>\$ 67,585</u>	<u>\$ 35,484</u>	<u>\$ 524,055</u>
<b>Expenditures:</b>				
Current-				
Public Works	\$ 3,585	\$ 32,761	\$ 14,174	\$ 319,488
Debt Services	588	3,750	2,899	26,773
Total Expenditures	<u>\$ 4,173</u>	<u>\$ 36,511</u>	<u>\$ 17,073</u>	<u>\$ 346,261</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 7,231</u>	<u>\$ 31,074</u>	<u>\$ 18,411</u>	<u>\$ 177,794</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Sale of Assets	2,409	572	8,497	21,588
Operating Transfers Out	-	-	-	(241)
Total Other Financing	<u>\$ 2,409</u>	<u>\$ 572</u>	<u>\$ 8,497</u>	<u>\$ 21,347</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 9,640</u>	<u>\$ 31,646</u>	<u>\$ 26,908</u>	<u>\$ 199,141</u>
Fund Balances (Deficit)- Beginning of Year	<u>29,261</u>	<u>218,388</u>	<u>75,107</u>	<u>1,406,175</u>
Fund Balances (Deficit)- End of Year	<u>\$ 38,901</u>	<u>\$ 250,034</u>	<u>\$ 102,015</u>	<u>\$ 1,605,316</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2022

Federal Grantor/Pass-through Grantor/Program Title	CFDA NUMBER	Pass-Through Grantor's Number	Federal Revenues	Federal Expenditures	Amount Provided Subrecipients
<b>United States Department of Justice:</b>					
Direct Program - Drug Court Discretionary Grant Program	93.558		\$ 86,647	\$ 86,647	\$ -
<b>United States Department of Homeland Security:</b>					
Passed through the LA Office of Homeland Security & Emergency Preparedness:					
Disaster - Hurricane Laura - Public Assistance - Debris Removal	97.036	4559	\$ 4,881,297	\$ 4,776,077	\$ -
Disaster - Hurricane Katrina - Hazard Mitigation Grant - Safe Room	97.039	1603-0410-8	1,179,002	1,179,002	-
<b>Total United States Department of Homeland Security</b>			<u>\$ 6,060,299</u>	<u>\$ 5,955,079</u>	<u>\$ -</u>
<b>United States Department of Transportation:</b>					
Passed through the LA Department of Transportation:					
Formula Grants for Rural Areas & Tribal Transit	20.509	RU 18-58	\$ 372,902	\$ 372,902	\$ 372,902
<b>United States Department of the Interior:</b>					
Passed through the LA Department of Treasury:					
Payments-in-lieu of Taxes	15.226		\$ 170,072	\$ 170,072	\$ -
<b>United States Department of the Treasury:</b>					
Direct Program - Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 1,000,000	\$ 1,000,000	\$ -
Direct Program - Local Assistance and Tribal Consistency Fund	21.032		206,225	206,225	-
Passed through the LA Department of the Treasury:					
Grants to States - Coronavirus State and Local Fiscal Recovery Funds	21.027		163,782	163,782	-
<b>Total United States Department of the Treasury</b>			<u>\$ 1,370,007</u>	<u>\$ 1,370,007</u>	<u>\$ -</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 8,059,927</u>	<u>\$ 7,954,707</u>	<u>\$ 372,902</u>

See independent auditors' report and notes to financial statements.

Vernon Parish Police Jury  
Notes to the Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of the Police Jury under programs of the federal government for the year ended December 31, 2021. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the Police Jury, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Police Jury.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Police Jury has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

OTHER REPORTS/SCHEDULES

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

To the Jury Members  
of the Vernon Parish Police Jury

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Vernon Parish Police Jury's (Police Jury) basic financial statements and have issued our report thereon dated June 20, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Police Jury's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, identified as Items 2022-001 and 2022-002.

## Vernon Parish Police Jury's Responses to Findings

Vernon Parish Police Jury's responses to the findings identified in our audit are described in the accompanying Management's Corrective Action Plan. The Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 20, 2023

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To the President and Council Members of the  
Vernon Parish Police Jury

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Vernon Parish Police Jury's (Police Jury) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Police Jury's major federal program for the year ended December 31, 2022. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements, relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Police Jury's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Police Jury's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and to express an opinion on the Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the report on compliance about the Police Jury's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures, that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in

internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 20, 2023

Vernon Parish Police Jury  
 Schedule of Findings and Questioned Costs  
 Year Ended December 31, 2022

## I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results in accordance with the Uniform Guidance:

1. Since the Police Jury did not present all of its component units, an adverse opinion was issued for the Vernon Parish Police Jury as a reporting entity; however, an unmodified opinion was issued on the primary government financial statements of the Vernon Parish Police Jury as of and for the year ended December 31, 2022.
2. During the audit of the financial statements, we did not identify any deficiencies in internal control that we consider to be material weaknesses.
3. The audit disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards*, identified below as Items 2022-001 and 2022-002.
4. The audit did not identify any deficiencies in internal control over major programs that we consider to be material weaknesses.
5. An unmodified opinion was issued on compliance for major programs.
6. The following programs were major for the year ended December 31, 2022:
  - Disaster Recovery – Public Assistance – Debris Removal (CFDA # 97.036)
  - Coronavirus State and Local Fiscal Recovery Funds – (CFDA # 21.027)
7. \$750,000 was the threshold used to distinguish Type A from Type B programs.
8. The Vernon Parish Police Jury does not qualify as a low-risk auditee.

## II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

### Compliance –

#### *2022-001 Local Government Budget Act*

*Criteria* – Louisiana State Law requires that when actual revenues (including other financing sources) are less than budgeted revenues (including other financing sources) by more than 5% and/or actual expenditures (including other financing uses) are more than budgeted expenditures (including other financing uses) by 5% or more, the budget should be amended.

*Condition* – For the year ended December 31, 2022, actual revenues and other financing sources were less than budgeted revenues by more than the 5% variance allowed in the Fire District Fund.

*Cause* – Upon preparation of the final amended budget, the Police Jury overestimated capital project revenue and expenditures in an attempt to allocate funding for the new Safety Operations Center.

*Effect* – The budget cannot be used as an effective management tool to control revenues and expenditures.

Vernon Parish Police Jury  
Schedule of Findings and Questioned Costs (continued)  
Year Ended December 31, 2022

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS (continued)*

Compliance –

2022-001 *Local Government Budget Act*

*Recommendation* – The Police Jury should institute procedures to ensure the budget is amended whenever actual revenues and expenditures are greater than the unfavorable 5% variation allowed by law.

2022-002 *Disposition of Surplus Movable Property*

*Criteria* – With regard to local government entities, Louisiana R.S. 33:4712(B) requires an ordinance be introduced giving the reasons for disposition of any movable surplus property and fixing the minimum price of the sale to be made with reference to the property. La. R.S. 49:125 further provides that all sales at public auctions shall be advertised in the manner provided by law.

*Condition* – During the year ended December 31, 2022, the Police Jury disposed of five items of surplus movable property without proper ordinance or advertising.

*Cause* – Throughout the current year, the Police Jury adopted resolutions and advertised several items of equipment for sale at auction; however, five of the items sold at auction were not included in the list of authorized sales.

*Effect* – The Police Jury is not in compliance with Louisiana law governing disposition of surplus movable property.

*Recommendation* – We recommend that the Police Jury review the provisions of the applicable surplus movable property statutes to ensure that future disposals of surplus movable property are completed in accordance with law.

III. FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL AWARDS

None identified.

IV. PRIOR YEAR AUDIT FINDINGS

None identified.



Est. 1871

June 20, 2023

# Vernon Parish Police Jury

PO Box 1548  
Leesville, LA 71496

Administrative Office 337-238-0324  
Public Works Department 337-239-9933

www.vppjla.com

Page 97

James B. Tuck  
*President*

Curtis L. Clay  
*Vice President*

Rhonda M. Plummer  
*Parish Administrator/Treasurer*

Belinda S. Diehl  
*Parish Secretary*

Members:

District 1  
James Tuck

District 2  
Marvin Hilton

District 3  
David Fox

District 4  
Doug Roshong

District 5  
Reggie Johnson

District 6  
Scottie Benjamin

District 7  
Chamel Bailey

District 8  
Dean Mitchell

District 9  
David Brister

District 10  
Curtis Clay

District 11  
Quintin Thompson

District 12  
Kenny Haymon

Donna Stephens, CPA  
Thomas, Cunningham, Broadway, and Todtenbier  
321 Bienville Street  
Natchitoches, LA 71457

Re: Response to Findings and Questioned Costs for 2022 Audit

Mrs. Stephens,

Response to Findings in Accordance with Government Auditing Standards-Compliance

2022-001 Local Government Budget Act

The Vernon Parish Police Jury will implement appropriate procedures to ensure that the budget is amended whenever actual revenues and expenditures are greater than the unfavorable 5% variation allowed by law.

2022-002 Disposition of Surplus Movable Property

The Vernon Parish Police Jury has implemented additional checks and balances to ensure that all required steps are completed prior to any items being taken for sale at auction.

Sincerely,

Rhonda M. Plummer  
Parish Administrator/Treasurer

**T | C | B | T**  
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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING  
STATEWIDE AGREED-UPON PROCEDURES**

To the Vernon Parish Police Jury and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Vernon Parish Police Jury’s (Police Jury) management is responsible for those C/C areas identified in the SAUPs.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user for this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

---

1. We obtained and inspected the entity’s written policies and procedures and observed that they address each of the following categories and subcategories (or noted that the entity does not have any written policies and procedures), as applicable:
  - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - ***Disbursements***, including processing, reviewing, and approving.
  - ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)

- ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedule.
- ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Procedure Results – No exceptions noted.**

#### ***Board or Finance Committee***

---

2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
  - Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
  - Obtained the prior year audit report and observed the unassigned fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report,

observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the General Fund.

**Procedure Results – No exceptions noted.**

***Bank Reconciliations***

---

3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all if less than 5). We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:
- Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);
  - Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and
  - Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Procedure Results – EXCEPTION NOTED. The selected bank reconciliation reports indicated that the statements were not reconciled within two months of the statement closing date.**

***Collections (excluding electronic funds transfers)***

---

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money order (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties were properly segregated at each collection location such that:
- Employees that are responsible for cash collections do not share cash drawers/registers.
  - Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was enforced during the fiscal period.
7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day). We obtained supporting documentation for each of the deposits selected and:
  - We observed that receipts are sequentially pre-numbered.
  - We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - We traced the deposit slip total to the actual deposit per the bank statement.
  - We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - We traced the actual deposit per the bank statement to the general ledger.

**Procedure Results – EXCEPTION NOTED. The procedures revealed that selected receipts collected at the Animal Shelter were held for more than a week before being deposited.**

**Non-Payroll Disbursements – General (excluding card purchases/payments, travel reimbursements, and petty cash purchases)**

---

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
  - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - At least two employees are involved in processing and approving payments to vendors.
  - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's

representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:

- We observed that the disbursement matched the related original itemized invoice and that documentation indicates that deliverables included on the invoice were received by the entity.
- We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

**Procedure Results – No exceptions noted.**

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
12. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:
  - We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
  - We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (1) an original itemized receipt that identified precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

**Procedure Results – EXCEPTION NOTED. One selected statement included an assessment for late fees.**

***Travel and Expense Reimbursement***

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14. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected five reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

- If reimbursed using a per diem, we observed that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
- If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- We observed that each reimbursement was supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Procedure Results – No exceptions noted.**

### *Contracts*

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15. We obtained from management a listing of all agreements/contracts for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to five) from the listing, excluding our contract, and:
- We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - We observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - If the contract was amended (e.g. change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).
  - We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

**Procedure Results – No exceptions noted.**

### *Payroll and Personnel*

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16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
17. We randomly selected one pay period during the fiscal period. For the five employees/officials selected under #16 above, we obtained attendance and leave documentation for the pay period, and:
- We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

- We observed that supervisors approved the attendance and leave of the selected employees/officials.
  - We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - We observed that the rate paid to the employees or officials agree to the authorized salary/pay rate found with the personnel file.
18. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected two employees or officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. If applicable, we agreed the hours to the employees or officials' cumulative leave records, and the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and the termination payment to entity policy.
19. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, workers' compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.

**Procedure Results – No exceptions noted.**

### ***Ethics***

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20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics compliance documentation from management, and:
- We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - We observed that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

**Procedure Results – No exceptions noted.**

### ***Debt Service***

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21. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
22. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

**Procedure Results – No exceptions noted.**

### ***Fraud Notice***

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23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the Police Jury attorney of the parish in which the entity is domiciled.
24. We observed whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**Procedure Results – No exceptions noted.**

### ***Information Technology Disaster Recovery/Business Continuity***

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25. We performed the following procedures:
  - We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on the physical medium (e.g., tapes, CDs), we observed that backups are encrypted before being transported.
  - We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
  - We obtained a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. We randomly selected the required number of computers (at least 5) and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**Procedure Results – We performed the procedures and discussed the results with management.**

### ***Sexual Harassment***

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26. We randomly selected the employees/officials from procedure #16 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. We observed that the entity has posted its sexual harassment policy and complaint procedures on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
28. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:

- Number and percentage of public servants in the agency who have completed the training requirements;
- Number of sexual harassment complaints received by the agency;
- Number of complaints which resulted in a finding that sexual harassment occurred;
- Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- Amount of time it took to resolve each complaint.

**Procedure Results – No exceptions noted.**

We were engaged by the Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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.

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 20, 2023



# Vernon Parish Police Jury

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Baton Rouge, LA 70802

Re: Vernon Parish Police Jury  
Statewide Agreed-Upon Procedures  
December 31, 2022

Members:

District 1  
James Tuck

The following is our response to the exceptions to the Statewide Agreed-Upon Procedures performed by the firm Thomas, Cunningham, Broadway & Todtenbier, Certified Public Accountants, for the year ended December 31, 2022.

District 2  
Marvin Hilton

Bank Reconciliations -

District 3  
David Fox

Procedure Results: The selected bank reconciliation reports indicated that the statements were not reconciled within two months of the statement closing date.

District 4  
Doug Roshong

Response: Necessary measures will be implemented to ensure that all bank reconciliations are reconciled within two months of the statement closing date.

District 5  
Reggie Johnson

Collections -

District 6  
Scottie Benjamin

Procedure Results: The procedures revealed that selected receipts collected at the Animal Shelter were held for more than a week before being deposited.

District 7  
Charnel Bailey

Response: Due to the short staff at the Animal Shelter it is not always possible to make the deposits within 24 hours. However, any receipts received at the Animal Shelter are held in locked storage until the date of the deposit.

District 8  
Dean Mitchell

District 9  
David Brister

Credit Cards -

District 10  
Curtis Clay

Procedure Results: One of the selected credit card statements included an assessment for late fees.

District 11  
Quintin Thompson

Response: Necessary measures will be implemented to ensure that all credit card statements will be paid before the deadline to avoid any late fee assessments.

District 12  
Kenny Haymon

Sincerely,

James Tuck, Police Jury President

Rhonda Plummer, Administrator/Treasurer