

VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2019

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Vicksburg-Tallulah District Airport Board
175 VTR Airport Road
Tallulah, LA 71282

We have audited the accompanying financial statements of the business-type activities of the Vicksburg-Tallulah District Airport Board (a quasi-governmental entity) as of and for the year ended December 31, 2019, and the related notes to the financial statements which collectively comprise the Airport's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Vicksburg-Tallulah District Airport Board, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5, the budgetary comparison information on page 14, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial 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.

Other Financial Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Vicksburg-Tallulah District Airport Board's basic financial statements. The accompanying other financial information consisting of the schedule of compensation, benefits, and other payments to agency head on page 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated September 17, 2020, on our consideration of the Vicksburg-Tallulah District Airport Board'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 to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Vicksburg-Tallulah District Airport Board's internal control over financial reporting and compliance.

The Halford Firm, PLLC

Vicksburg, Mississippi
September 17, 2020

REQUIRED SUPPLEMENTARY INFORMATION

PART I

Management's Discussion and Analysis

December 31, 2019

As management of the Vicksburg-Tallulah District Airport Board (Airport), we offer readers of the Airport's financial statements this narrative overview and analysis of the financial activities of the Airport for the fiscal year ended December 31, 2019. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Financial Highlights

The Airport's net position decreased by \$332,791 in the year ended December 31, 2019. This decrease was comprised of a \$27,836 increase in unrestricted net position and a \$360,627 decrease in investment in capital assets. During the year ended December 31, 2019, depreciation and amortization expense amounted to \$541,724 and \$166,430 of fixed assets were added. The related debt was reduced by \$14,667.

During the year, the Airport's revenue from business-type operations increased \$41,998. This was primarily due to an increase in fuel sales. While operating revenue increased \$41,998, operating expenses increased \$13,480. The most significant increase of operating expense was depreciation.

During the current year, the Airport received \$123,590 in grants from the LADOTD and FAA to be used for major additions and improvements to the Airport. The Airport added \$166,430 to fixed assets in the current year.

This discussion and analysis serves as an introduction to the Airport's basic financial statements, which consist of four components: 1) Statement of Net Position, 2) Statement of Activities, 3) Statement of Cash Flows, and 4) Notes to the Financial Statements.

Statement of Net Position. This statement presents the Airport's assets and liabilities, with the difference of assets and liabilities reported as net position. The fluctuation in net position can be used as an indication of whether the financial position of the Board is improving or deteriorating.

Statement of Activities. Consistent with the full accrual basis method of accounting, this statement accounts for current year revenues and expenses regardless of when cash is received or paid. The statement also exhibits the relationship of revenue and expenses with the changes in net position.

Statement of Cash Flows. The statement of cash flows illustrates the cash inflows and outflows of the Vicksburg-Tallulah District Airport Board.

Notes to the Financial Statements. The accompanying notes provide additional information essential to a full understanding of the data provided in the basic financial statements.

REPORTING ON THE VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD AS A WHOLE

The following table reflects the condensed Statement of Net Position:

CONDENSED STATEMENT OF NET POSITION Years Ended December 31, 2019, and 2018

	2019	2018
Assets		
Current and other assets	\$ 197,612	\$ 169,672
Capital assets, net of accumulated depreciation	12,562,231	12,937,525
Total Assets	12,759,843	13,107,197
Liabilities		
Current and other liabilities	23,798	23,694
Long-term liabilities	322,664	337,331
Total Liabilities	346,462	361,025
Net Position		
Invested in capital assets, net of debt	12,224,900	12,585,527
Unrestricted	188,481	160,645
Total Net Position	\$ 12,413,381	\$ 12,746,172

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Vicksburg-Tallulah District Airport Board, assets exceed liabilities at the close of the fiscal year by \$12,413,381 in 2019 and \$12,746,172 in 2018. Of these amounts, \$12,224,900, or 98%, and \$12,585,527 or 99% of the total net position represent the investment of the Airport in capital assets net of related debt. Net position of \$188,481 and \$160,645 for 2019 and 2018, respectively, are technically unrestricted.

The following table reflects the condensed Statement of Activities:

CONDENSED STATEMENT OF ACTIVITIES Years Ended December 31, 2019, and 2018

	2019	2018
Revenues		
Program revenues		
Sales	\$ 462,023	\$ 425,033
Rental	90,860	84,931
Other	19,775	20,696
Other Revenues		
Intergovernmental	347,506	191,185
Interest earned	66	49
Total Revenues	920,230	721,894
Function/Program Expenses		
Fuel purchases	367,368	342,584
Depreciation	541,143	538,658
Payroll and related benefits	188,100	185,401
Other	156,410	172,898
Total Expenses	1,253,021	1,239,541
Increase (Decrease) in Net Position	(332,791)	(517,647)
Net Position - Beginning	12,746,172	13,263,819
Net Position - Ending	\$ 12,413,381	\$ 12,746,172

As indicated above, net position decreased by \$332,791. This decrease is primarily due to depreciation expense.

General Fund Budgetary Highlights

The Airport prepares an annual budget to be used as a planning tool.

A budgetary comparison schedule showing the Airport's originally adopted budget compared with actual operating results is provided on page 14 of the report that follows.

Economic Factors and Next Year's Budget

The Airport considers many factors when setting their budget.

Revenues and expenditures of the Airport's funds are expected to remain fairly consistent with the 2019 fiscal year with the exception of grant funds and capital outlay.

Requests for Information

This financial report is designed to provide a general overview of the Airport's finances for all those with an interest in the Airport's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Vicksburg-Tallulah District Airport Board, 175 VTR Airport Road, Tallulah, LA 71282.

BASIC FINANCIAL STATEMENTS

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
STATEMENT OF NET POSITION – PROPRIETARY FUND
DECEMBER 31, 2019**

Assets

Current Assets

Cash and cash equivalents	\$ 128,337
Accounts receivable	7,788
Inventory	39,073
Prepaid expenses	22,414
Total Current Assets	197,612

Non-Current Assets

Capital assets, net of accumulated depreciation	12,553,609
Prepaid lease, net of accumulated amortization	8,622
Total Non-Current Assets	12,562,231

Total Assets	12,759,843
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Liabilities and Net Position

Liabilities

Accounts payable	1,705
Payroll tax liabilities	7,426
Mortgage payable - current	14,667
Total Current Liabilities	23,798
Mortgage payable - long term	322,664
Total Liabilities	346,462

Net Position

Invested in capital assets	12,224,900
Unrestricted	188,481
Total Net Position	\$ 12,413,381

The accompanying notes are an integral part of these financial statements.

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION – PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Enterprise
Operating Revenues	
Fuel sales	\$ 462,023
Hangar and property leases	90,860
Miscellaneous	19,775
Total Operating Revenues	572,658
Operating Expenses	
Fuel purchases and expenses	367,368
Repairs and maintenance	35,223
Payroll and related benefits	188,100
Depreciation	541,143
Amortization	581
Insurance	31,686
Office	25,821
Utilities	30,703
Contract services	28,263
Materials and supplies	4,133
Total Operating Expenses	1,253,021
Income (Loss) from Operations	(680,363)
Non Operating Revenue	
LADOTD	39,359
FAA	84,231
Interest income	66
Total Non Operating Revenue	123,656
Gain (Loss) Before Contributions from Partners	(556,707)
Capital Contributions from Other Governments (Partners)	223,916
Change in Net Position	(332,791)
Net Position at Beginning of Year	12,746,172
Net Position at End of Year	\$ 12,413,381

The accompanying notes are an integral part of these financial statements.

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$ 576,986
Cash paid for fuel purchases	(367,776)
Cash paid for employee services	(187,408)
Cash paid for other costs	(157,188)
	<hr/>
Net cash provided (used) by operating activities	(135,386)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	66
	<hr/>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
FAA and LADOTD grants	123,590
Capital contributions from partners	228,530
Purchases of capital assets	(166,430)
Reduction of note payable	(14,667)
	<hr/>
Net cash provided (used) by capital and related financing activities	171,023
Net increase in cash and cash equivalents	35,703
Cash and cash equivalents, beginning of year	92,634
	<hr/>
Cash and cash equivalents, end of year	\$ 128,337
	<hr/>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Cash flows from operating activities:	
Income (loss) from operations	\$ (680,363)
Adjustments to reconcile income from operations to net cash provided by operating activities:	
Depreciation & amortization	541,724
(Increase) decrease in:	
Accounts receivable - trade	4,328
Inventory	(408)
Prepaid expenses	(771)
Increase (decrease) in:	
Trade accounts payable and payroll taxes	104
	<hr/>
Net cash provided (used) by operating activities	\$ (135,386)
	<hr/>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

INTRODUCTION

The Airport Board was created in an effort between Mississippi and Louisiana, comprised of the City of Vicksburg, Mississippi, the City of Tallulah, Louisiana, Madison Parish Police Jury, and the Warren County, Mississippi Board of Supervisors. The Board is responsible for construction and management of the Vicksburg-Tallulah Airport. The Airport is considered a quasi-public entity because a majority of the governing body is appointed by or authorized to be appointed by a government or individual governmental official as part of their official duties. Members of the board are appointed by the respective cities, parish or county. Each area is designated a specific number of members to appoint. Presently there are five board members. Intergovernmental revenues and participating revenues are provided by these four entities or the State of Louisiana on behalf of the two Louisiana members. The Airport is located in Mound, Louisiana.

The entities above created a regional airport authority pursuant to the regulations of Mississippi and Louisiana acting by and through the Louisiana Department of Transportation and Development, Office of Aviation and Public Transportation.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The following is a summary of certain significant accounting policies and practices:

Basis of Presentation

Proprietary fund accounting is used for the District's ongoing operations and activities which are similar to those often found in the private sector. Proprietary funds are accounted for using the economic resources measurement focus. The District accounts for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting under which revenues are recognized when earned and expenses are recognized when incurred. Revenues from landing and airfield fees, terminal building, rental building, and leased areas are reported as operating revenues. Transactions, which are capital, financing, or investing related, are reported as non-operating revenues. Expenses from employee wages and benefits, purchase of services, materials and supplies, and other miscellaneous expenses are reported as operating expenses. Interest expense and financing costs are reported as non-operating expenses.

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - continued

Fund Accounting

The Vicksburg-Tallulah District Board is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, net position, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed primarily through user charges.

Net Position

The Airport's resources are classified for accounting and reporting purposes into the following two net position categories:

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and long-term leases net of amortization reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Unrestricted net position consists of net position which does not meet the definition of the preceding category. Unrestricted net position often has constraints on resources which are imposed by management, but can be removed or modified.

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use by external parties such as creditors, grantors, laws or regulations of other governments.

Cash and Cash Equivalents

Cash includes amounts in demand deposits. Under state law, the Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having a principal office in Louisiana. Certificates of deposits are classified as investments if their maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents.

Inventory

Inventory is valued at the lower of cost or market using the first-in, first-out method.

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - continued

Capital Assets

Under GASB Statement No. 34, capital assets, which include buildings, other improvements, machinery and equipment, vehicles, and furniture and fixtures, are reported and depreciated in the applicable government or business-type activities column of the governmental-wide financial statements.

All purchased capital assets are recorded at cost. Donated capital assets are valued at fair market value at date of gift. Major additions are capitalized while maintenance and repairs that do not improve or extend the life of the respective assets are charged to expense. Interest is capitalized on funds used during the construction of projects acquired with bond funds.

Capital assets are depreciated over the estimated useful lives of the assets using the straight-line method. Estimated useful lives are as follows:

Terminal building	45 years
Airport facilities, runway, etc.	45 years
Localizer	45 years
Office furniture, fixtures, and equipment	5 to 15 years
Equipment	10 to 20 years
Vehicles	5 years
Hangars	20 years

Bad Debts

The Airport uses the allowance method for recognizing bad debts. The Board has had very few bad debts in prior years and believes the current receivables are collectible. Since all receivables at year end were collected prior to March 31, 2019, no allowance has been established for the year ending December 31, 2019.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 and expenditures during the reporting period. Actual results could differ from those estimates.

Budgetary Practices

The Board adopts the annual budget using the prior year's revenues and expenditures and current price levels as a guide. The Board budgets the expected operating results without considering depreciation expense. The budget presented in the accompanying financial statements is shown without the current year's depreciation expense.

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 2 CASH

As reflected in the financial statements, the Board had cash and cash equivalents totaling \$128,337 at December 31, 2019. The bank balances at December 31, 2019, were \$127,275 of which \$127,275 was insured from loss by FDIC. Cash and investments are stated at cost which approximates market. Under state law, these deposits 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 the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer.

At December 31, 2019, the Board had cash and cash equivalents as follows:

Petty cash	\$	150
Demand deposits		47,956
Interest bearing demand deposits		80,231
Total	\$	128,337

NOTE 3 ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following:

Local entities (partners)	\$	7,131
Trade		657
Total	\$	7,788

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 4 CHANGES IN CAPITAL ASSETS

The changes in capital assets are as follows:

	Balance 1/1/2019	Addition	Deduction	Balance 12/31/2019
Land	\$ 489,388	\$ -	\$ -	\$ 489,388
Aviation servitude	77,979	-	-	77,979
Airport facilities	16,810,802	71,335	-	16,882,137
Airport equipment	267,069	-	-	267,069
Terminal building	238,670	-	-	238,670
Fuel trucks	115,450	-	-	115,450
Fuel farm	190,650	-	-	190,650
T-Hangars	307,393	-	-	307,393
Office furniture and equipment	8,590	-	-	8,590
Construction in progress:	-	95,095	-	95,095
Total	<u>18,505,991</u>	<u>166,430</u>	<u>-</u>	<u>18,672,421</u>
Less: Accumulated depreciation	<u>(5,577,669)</u>	<u>(541,143)</u>	<u>-</u>	<u>(6,118,812)</u>
Total	<u>\$12,928,322</u>	<u>\$ (374,713)</u>	<u>\$ -</u>	<u>\$12,553,609</u>

NOTE 5 PREPAID LAND LEASES

In November 2014, the airport entered into a 20 year lease of land. The total lease for the 20 year period is \$11,625. The prepaid lease per the December 31, 2019, financial statements is as follows:

Total prepaid lease	\$ 11,625
Less accumulated amortization	<u>(3,003)</u>
	<u>\$ 8,622</u>

NOTE 6 CONTINGENCY

The Airport Authority receives federal and state monies for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in request for reimbursement by the grantor agency for expenditures disallowed under the terms and conditions of the appropriate agency. Management believes that expenditures disallowed would be insignificant, if any at all.

NOTE 7 HANGAR AND PROPERTY LEASES

The Airport leases hangars and property. The property leases are for a period of twenty years, whereas hangar leases generally are for annual periods and can be cancelled with a 30-day notice. Annual rent to be collected on property leases for each of the next five years is \$49,893. The hangars have a cost of \$307,393 with related accumulated depreciation of \$248,259 at December 31, 2019. The property leased is a portion of the total airport land.

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 8 RISK MANAGEMENT

The Airport is exposed to various risks of loss to torts; theft of, damage to, and destruction of assets; error and omissions; and natural disasters for which the airport carries commercial insurance. No claims were paid on any of the policies during the past three years. There was no reduction in insurance coverage during the year ended December 31, 2019.

NOTE 9 LONG-TERM DEBT (DONATED ASSET)

On December 28, 2013, Southall Properties (a land lease tenant) donated a building appraised for \$440,000 to the airport. In return, the airport entered into a 30-year lease for the property at a rate of \$1.00 per year. This was recorded on the airport books at the appraised value of \$440,000 and a corresponding liability of \$440,000, which will be removed over 30 years by recording the uncollected land lease income. The substance of the transaction was the airport purchased the building by foregoing the lease payments for 30 years.

NOTE 10 SUBSEQUENT EVENTS

Subsequent events were evaluated through September 17, 2020, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

PART II

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
STATEMENT OF ACTIVITIES – PROPRIETARY FUND
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Budget	Actual	Favorable/ (Unfavorable) Variation
Revenue			
Fuel sales	\$ 425,000	\$ 462,023	\$ 37,023
Hanger and property lease	64,200	90,860	26,660
Income from partners	258,865	223,916	(34,949)
Other	7,100	19,841	12,741
Total revenue	<u>755,165</u>	<u>796,640</u>	<u>41,475</u>
Expenses			
Fuel purchase and expense	306,700	367,368	(60,668)
Payroll and related benefits	216,310	188,100	28,210
Insurance	32,200	31,686	514
Office	22,700	25,821	(3,121)
Utilities	37,675	30,703	6,972
Contact services	30,500	28,263	2,237
Material and supplies	9,930	4,133	5,797
Repair and maintenance	99,150	35,223	63,927
Total expense	<u>755,165</u>	<u>711,297</u>	<u>43,868</u>
Net Income	<u>\$ -</u>	85,343	<u>\$ 85,343</u>
Adjustments			
FAA and LADOTD grants		123,590	
Amortization expense		(581)	
Depreciation expense		<u>(541,143)</u>	
Change in net position (GAAP Basis)		(332,791)	
Net position at beginning of year		<u>12,746,172</u>	
Net position at end of year		<u>\$ 12,413,381</u>	

OTHER FINANCIAL INFORMATION

VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
SCHEDULE OF COMPENSATION, BENEFITS,
OTHER PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2019

Randy Woods- Manager

Salary and expense amount	\$	60,674
Benefits - insurance		9,148
Benefits - retirement		1,663
Reimburse - mileage		1,212
Security service		<u>1,800</u>
Total	\$	<u><u>74,497</u></u>

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

THE HALFORD FIRM, PLLC

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INDEPENDENT AUDITOR'S 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

Board of Directors
Vicksburg-Tallulah District Airport Board
175 VTR Airport Road
Tallulah, Louisiana 71282

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, the financial statements of the Vicksburg-Tallulah District Airport Board, a component unit of the Madison Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Vicksburg-Tallulah District Airport Board's basic financial statements, and have issued our report thereon dated September 17, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Vicksburg-Tallulah District Airport Board's internal control over financial reporting (internal control) to determine the 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 Vicksburg-Tallulah District Airport Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Vicksburg-Tallulah District Airport Board'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Vicksburg-Tallulah District Airport Board'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 statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

The Halford Firm, PLLC

Vicksburg, Mississippi
September 17, 2020

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the annual financial statements of the Vicksburg-Tallulah District Airport Board.
2. No instances of noncompliance material to the financial statements of the Vicksburg-Tallulah District Airport Board were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

**VICKSBURG-TALLULAH DISTRICT AIRPORT BOARD
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 2019**

There were no prior audit findings and no management letter comments.

**STATEWIDE
AGREED-UPON PROCEDURES**

THE HALFORD FIRM, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Members
American Institute of
Certified Public Accountants

Mississippi Society of
Certified Public Accountants

Louisiana Society of
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of Vicksburg-Tallulah District
Airport Board and the Louisiana Legislative Auditor,

We have performed the procedures enumerated below, which were agreed to by the Vicksburg-Tallulah District Airport Board and the Louisiana Legislative Auditor (LLA), solely to assist the users in evaluating management's assertions about the Vicksburg-Tallulah District Airport Board's compliance with certain laws and regulations during the fiscal year ended December 31, 2019, included in the Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures (SAUPs). The Vicksburg-Tallulah District Airport Board's management is responsible for those control and compliance (C/C) areas identified in the SAUPs.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations).
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **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.
 - c) **Disbursements**, including processing, reviewing, and approving

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Written Policies and Procedures - continued

- d) **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).
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) **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)
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-11121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirements that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to non profits.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **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.

While the Vicksburg-Tallulah District Airport Board has established policies and procedures for the above listed items, none of them are written.

Board or Finance Committee

The following procedures were not performed since there were no exception in the prior year.

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - a) Observe 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.

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Written Policies and Procedures – continued

Board or Finance Committee - continued

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget- to- actual comparisons, if budgeted) for major proprietary fund. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe 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.

Bank Reconciliations

The following procedures were not performed since there were no exceptions in the prior year.

- 3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged.)
 - b) 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
 - c) 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.

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Written Policies and Procedures – continued

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites and management's representation were obtained. There is one deposit site, which is the Airport office.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

There is one cash drawer that is shared by four employees.

- b) 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.

Four employees collect cash. One of these employees (the Secretary/Bookkeeper) is responsible for preparing bank deposits and reconciling collection documentation.

- c) 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 secretary/bookkeeper is also responsible for posting collection entries to the general ledger.

- d) 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 verifies the reconciliation.

The secretary/bookkeeper performs both of these functions without another employee's verification of the reconciliation.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

No exception noted.

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Written Policies and Procedures – continued

Collections - continued

7. Randomly select two deposit dates for each of the 3 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 6 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

The Airport does not used pre-numbered collection receipts.

- b) Trace sequentially pre-numbered receipts, systems report, and other related collection documentation to the deposit slip.

No exception noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- d) Observe 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)

No exception noted.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete.

There is only one location that processes payments.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee jobs duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Procedures for processing disbursements do not include a purchase order system.

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Written Policies and Procedures – continued

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

- b. At least two employees are involved in processing and approving payments to vendors.

No exception noted.

- c. 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.

The Airport does not use an approved vendor list.

- d. 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.

No exception noted.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

No exception noted.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exception noted.

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

The following procedures were not performed since there were no exceptions in the prior year.

11. Obtain 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. Obtain management's representation that the listing is complete.

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Written Policies and Procedures – continued

Credit Cards/Debit Cards/Fuel Cards/P-Cards - continued

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]
 - b) Observe 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, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that is supported by (1) an original itemized receipt that identifies 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. The practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

The following procedures were not performed since there were no exceptions in the prior year.

14. Obtain from managements a listing of all travel and travel-related expense reimbursements during fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov)
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

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Written Policies and Procedures – continued

Travel and Travel-Related Expense Reimbursements (excluding card transactions) -continued

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

The following procedures were not performed since there were no exceptions in the prior year.

- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, lease, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

The following procedures were not performed since there were no exceptions in the prior year.

- 16. Obtain a listing employees/elected official employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- 17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected officials are earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employee/officials.

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Written Policies and Procedures – continued

Payroll and Personnel - continued

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
- 19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Ethics

- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:
 - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
No exception noticed.
 - b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.
The Airport does not have written policies and procedures.

Debit Service

The following procedures were not performed since there were no exceptions in the prior year.

- 21. Obtain a listing of bond/notes issued during the fiscal period and management's representation that the listing is complete. Select all bond/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
- 22. Obtain a listing of bond/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree 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).

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Written Policies and Procedures – continued

Other

The following procedures were not performed because there were no exceptions in the prior year.

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that 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.

We were not engaged to and did not conduct an examination or review, 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 an attention that would have been reported to you.

The purpose of this report is 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 Louisiana Legislative Auditor as a public document.

The Halford Firm, PLLC

Vicksburg, Mississippi
September 17, 2020