

# **Tangipahoa Parish Sheriff**

## **FINANCIAL REPORT**

**JUNE 30, 2021**

## TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1-3
<u>REQUIRED SUPPLEMENTARY INFORMATION -- PART I</u>	
Management's Discussion and Analysis	4-10
<u>FINANCIAL STATEMENTS- PART II</u>	
Statement of Net Position	11
Statement of Activities	12
Governmental Funds Balance Sheet	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balance -- All Governmental Fund Types	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Fiduciary Net Position -- Fiduciary Funds	17
Statement of Changes in Fiduciary Net Position -- Fiduciary Funds	18
Notes to the Financial Statements	19-37

## TABLE OF CONTENTS

### REQUIRED SUPPLEMENTARY INFORMATION – PART III

Budgetary Comparison Schedule – General Fund	38
Schedule of the Sheriff’s Proportionate Share of the Net Pension Liability	39
Schedule of Tangipahoa Parish Sheriff’s Contributions	40

### OTHER SUPPLEMENTARY INFORMATION- PART IV

Non-major Governmental Funds Descriptions	41
Non-major Governmental Funds - Combining Statements	42-43
Custodial Funds- Combining Statement of Fiduciary Net Position	44
Custodial Funds- Combining Statement of Changes in Fiduciary Net Position	45
Sheriff’s Sworn Statement	46
Schedule of Compensation, Benefits and Other Payments to Agency Head	47
Justice System Funding Schedule – Collecting/Disbursing Entity	48
Justice System Funding Schedule – Receiving Entity	49-50

### ADDITIONAL REPORTS

Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Bases on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	51-52
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	53-54
Schedule of Federal Awards	55
Notes to Schedule of Expenditures of Federal Awards	56
Schedule of Findings and Questioned Costs	57
Schedule of Prior Year Findings	58



To the Honorable Daniel Edwards  
Tangipahoa Parish Sheriff  
Amite, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff'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.

### **Auditors' 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 *Governmental 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, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff as of June 30, 2021, and the respective changes in financial position 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, the budgetary comparison schedule, schedule of the Sheriff's proportionate share of the net pension liability, and the schedule of the Tangipahoa Parish Sheriff's contributions, on pages 4 through 10, and 38 through 40, 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining and individual non-major governmental funds financial statements, custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits, and other payments to agency head, and the justice system funding schedules presented on page 41 through 50 are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, custodial funds – combining statement of fiduciary net position, custodial funds – combining statement of changes in fiduciary net position, sheriff's sworn statement, schedule of compensation, benefits, and other payments to agency head, justice system funding schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic 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 December 22, 2021, on our consideration of the Sheriff'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 Sheriff'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 Sheriff's internal control over financial reporting and compliance.



Gonzales, Louisiana  
December 22, 2021

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

This section of Tangipahoa Parish Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2021. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

**FINANCIAL HIGHLIGHTS**

- The Sheriff's total net position increased \$1,179,906 over the course of this year's operations.
- During the year, the Sheriff's expenses were \$1,179,906 less than the \$23.8 million generated in ad valorem taxes, charges for services, operating and capital grants for governmental programs, and other general revenues.
- The Sheriff's office received CARES Act funding totaling \$2,380,464.
- Expenses for the year were \$22.6 million, an increase of \$1,884,711 from prior year.
- At the close of the fiscal year, the Sheriff's governmental funds reported combined ending fund balances of \$11,512,162. Approximately 98% of this amount or \$11,231,458 is unassigned and available for use at the Sheriff's discretion.
- The remaining fund balance of \$280,704 includes \$54,266 in nonspendable funds and \$226,438 in restricted for other purposes.
- The general fund reported a decrease in fund balance this fiscal year of \$130,327.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts - management's discussion and analysis (this section), the financial statements, required supplementary information, and other supplementary information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

**Figure A-1**

	<b>Government-wide Statements</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payments are due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

**Government-wide Statements**

The government-wide statements are designed to provide readers with a broad overview of the Sheriff's finances in a manner, which is similar to a private-sector business. They are presented on the accrual basis of accounting where revenues and expenditures are recognized on the date, they occurred rather than on the date they were collected or paid. The statement of net position presents information on all of the Sheriff's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these 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 Sheriff is improving or deteriorating.

The Statement of Activities presents information which shows how the Sheriff's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

These two government-wide statements distinguish functions of the Sheriff, which are supported by taxes intergovernmental revenues, and charges for services (governmental activities).

- To assess the overall health of the Sheriff you need to consider additional non-financial factors such as changes in the Sheriff's property tax base and the growth of Tangipahoa Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities -- the Sheriff's basic services are included here, such as police and general administration. Ad valorem taxes, state and federal grants, fines, fees, charges, and commissions for services finance most of these 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 and objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

The Sheriff has two kinds of funds:

- Governmental funds -- The Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds -- These funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. These funds are custodial in nature and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations. The fiduciary net position and changes in fiduciary net position are included on pages 17-18.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

**Net position.** The Sheriff's net position increased between fiscal years 2021 and 2020 by \$1,179,906. (See Table A-1.)

**Table A-1**  
**Sheriff's Net Position**

	Governmental Activities	
	<u>2021</u>	<u>2020</u>
Current and other assets	\$17,099,911	\$16,217,227
Non-depreciable capital assets	105,343	105,343
Capital assets, net of accumulated depreciation	4,043,019	2,701,888
<b>Total assets</b>	<b>21,248,273</b>	<b>19,024,458</b>
Deferred outflows of resources	5,793,688	3,643,632
<b>Total assets and deferred outflows of resources</b>	<b>27,041,961</b>	<b>22,668,090</b>
Current liabilities	792,422	797,868
Long-term liabilities	8,880,313	6,495,638
<b>Total liabilities</b>	<b>9,672,735</b>	<b>7,293,506</b>
Deferred inflows of resources	6,180,250	5,365,515
<b>Total liabilities and deferred inflows of resources</b>	<b>15,852,985</b>	<b>12,659,021</b>
Net position		
Net investment in capital assets	3,996,793	2,508,642
Restricted for other purposes	226,438	162,055
Unrestricted	6,965,745	7,338,372
<b>Total net position</b>	<b>\$11,188,976</b>	<b>\$ 10,009,070</b>

**Changes in net position.** The Sheriff's total revenues increased 3.2 percent. (See Table A-2.) Approximately 47 percent of the Sheriff's revenue comes from ad valorem tax collections from Tangipahoa Parish. An additional 25 percent of the Sheriff's revenue comes from charges for services including prisoner housing and commissions. Grant income is comprised of 11 percent. The remaining 17 percent is comprised of miscellaneous fees and other intergovernmental revenue. The Sheriff's office received CARES Act funding in the amount of \$2,380,464.

The total cost of all programs and services increased \$1,884,711 which is primarily attributed to the increase in capital outlay expenditures and special catch-up retirement contributions. The Sheriff's expenses cover all services performed by its office.

Investment in capital assets represents 36 percent of net position. The Sheriff uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

The unrestricted net position represents 62 percent, which is a decrease of 5 percent from the prior year. These resources are available for the Sheriff's operations.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

**Governmental Activities**

Revenues for the Sheriff's governmental activities increased by 3.2 percent to approximately \$23.8 million while total expenses increased 9.1 percent to approximately \$22.6 million.

**Table A-2**  
**Changes in Sheriff's Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Program revenues		
Charges for services	\$6,004,273	\$6,197,740
Operating grants and contributions	2,516,846	2,442,126
Capital grants and contributions	190,163	48,159
General revenues		
Taxes- Ad valorem	11,299,512	10,706,449
State revenue sharing	605,874	602,889
State supplemental pay	669,271	685,832
Investment earnings	163,907	138,232
Correctional reimbursements	229,091	239,214
Contract reimbursements	906,132	910,183
Self-generated fees	310,589	282,908
Seized assets	122,299	53,129
Other reimbursed expenses	148,295	154,606
Miscellaneous income	652,913	608,509
<b>Total revenues</b>	<b>23,819,165</b>	<b>23,069,976</b>
<b>Expenses</b>		
Public safety	22,625,765	20,741,677
Interest	13,494	12,871
<b>Total expenses</b>	<b>22,639,259</b>	<b>20,754,548</b>
<b>Increase in net position</b>	<b>1,179,906</b>	<b>2,315,428</b>
<b>Beginning net position</b>	<b>10,009,070</b>	<b>7,693,642</b>
<b>Ending net position</b>	<b>\$11,188,976</b>	<b>\$10,009,070</b>

**FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS**

As the Sheriff completed this year, its general fund reported a fund balance of \$11.3 million, a decrease from last year of \$130,327. The fund balance is considered adequate for the Sheriff's current needs.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

**General Budgetary Highlights**

Over the course of the year, the Sheriff made amendments to the general fund budget. These budget amendments reflect increases in revenues and other financing sources and increases in expenditures from the original budget. Overall change in revenues resulted in an amendment of \$2,902,502 as follows:

- Intergovernmental net decrease by \$26,961.
- Taxes - Ad valorem increase by \$465,468.
- Bonds and fines increased by \$190,045.
- Civil fees decreased by \$9,652.
- Prison income decreased \$339,441.
- Interest earned increased by \$16,202.
- Seized assets increased by \$28,091.
- Self-generated fees increased by \$69,915
- Other reimbursed expenses decreased by \$6,629.
- Federal & state grants increased \$2,386,957.
- Correctional reimbursements increased by \$15,046
- Contract reimbursements increased by \$113,461.

The budget was amended to reflect an overall increase of anticipated expenditures by \$3,190,933, mainly in the areas of capital outlay, retirement contributions, salaries and grant expenditures. Decreases were noted in prisoner and insurance expenditures. Actual expenditures of approximately \$23.3 million were 0.6% more than the \$23.1 million reflected on the amended budget.

**CAPITAL ASSETS**

At the end of 2021, the Sheriff had invested \$4,148,362 in capital assets. (See Table A-3.)

**Table A-3**  
**Sheriff's Capital Assets**  
(Net of accumulated depreciation)

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Land	\$ 105,343	\$ 105,343
Buildings	679,688	550,487
Data Processing Equipment	423,656	361,671
Law Enforcement Equipment	1,000,962	553,278
Office Equipment	6,715	11,820
Office Furniture	11,196	14,443
Other Machinery & Equipment	1,135	2,048
Vehicles	1,919,667	1,208,141
<b>Total</b>	<b>\$ 4,148,362</b>	<b>\$ 2,807,231</b>

Additional information on the Sheriff's capital assets is located in "Note 6" of the notes to the financial statements on page 28.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2021**

**CAPITAL ASSETS (continued)**

This year's major capital asset additions include:

- Sheriff vehicles costing \$1,425,728.
- Building improvements of \$166,649.
- Purchase of data processing equipment of \$409,223.
- Purchase of law enforcement and office equipment of \$602,416.

This year's major capital asset deletions include:

- Vehicles and various types of equipment totaling \$1,881,834 and \$ 2,177,517; respectively, with book value of \$1,110.

The amended budget for capital outlay for the 2020-2021 fiscal year totaled \$2,284,993.

**LONG-TERM LIABILITIES**

At June 30, 2021, the Sheriff had the following long-term liabilities outstanding at year end.

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Capital lease obligations	\$ 151,569	\$ 298,589
Net pension liability	8,728,744	6,344,069
<b>Total</b>	<b><u>\$8,880,313</u></b>	<b><u>\$ 6,642,658</u></b>

Notes 7 & 8, page 29 through 34 provides additional information on long-term liabilities.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Sheriff is dependent on ad valorem taxes and prisoner housing reimbursement for 65% of its revenues. The economy is not expected to generate significant growth. The Sheriff's 2021-2022 budget reflects a total revenue decrease of \$2,435,502, which is mainly attributed to a decrease of federal grants in the amount of \$2.3 million. Expenditures are budgeted to decrease by \$2,765,933, which is mainly attributed to projected decreases in capital outlay and retirement contributions. Budgetary fund balance is estimated at approximately \$11.9 million as of June 30, 2022.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Kathy Stafford at the Tangipahoa Parish Sheriff's Office, 15475 Club Deluxe Road, Hammond, Louisiana 70403.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**ASSETS**

Cash and cash equivalents	\$ 10,824,612
Accounts receivable	5,694,063
Grant receivable	210,985
Due from other governments	315,984
Prepaid expenses	54,266
Non-depreciable capital assets	105,343
Capital assets, net	4,043,019
Total assets	<u>21,248,272</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related	5,793,688
Total deferred outflows of resources	<u>5,793,688</u>

Total assets and deferred outflows of resources	<u>\$ 27,041,960</u>
---	----------------------

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION**

**LIABILITIES**

Accounts payable	\$ 228,539
Accrued salaries and wages	563,882
Long-term liabilities:	
Due within one year	151,569
Net pension liability	8,728,744
Total liabilities	<u>9,672,734</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable revenues	4,795,327
Pension related	1,384,923
Total deferred inflows of resources	<u>6,180,250</u>

**NET POSITION**

Investment in capital assets	3,996,793
Restricted for other purposes	226,438
Unrestricted	6,965,745
Total net position	<u>11,188,976</u>

Total liabilities, deferred inflows of resources, and net position	<u>\$ 27,041,960</u>
--	----------------------

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Public safety	\$ 22,625,765	\$ 6,004,273	\$ 2,516,846	\$ 190,163	\$ (13,914,483)
Interest	13,494	-	-	-	(13,494)
Total governmental activities	<u>\$ 22,639,259</u>	<u>\$ 6,004,273</u>	<u>\$ 2,516,846</u>	<u>\$ 190,163</u>	<u>\$ (13,927,977)</u>

General revenues:

Taxes- Ad valorem	\$ 11,299,512
State revenue sharing	605,874
State supplemental pay	669,271
Investment earnings	163,907
Correctional reimbursements	229,091
Contract reimbursements	906,132
Seized assets	122,299
Self generated fees	310,589
Other reimbursed expenses	148,295
Non-employer contributions	564,071
Miscellaneous income	88,842
Total general revenues	<u>15,107,883</u>

Change in net position 1,179,906

Net position - beginning 10,009,070

Net position - ending \$ 11,188,976

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**GOVERNMENTAL FUNDS BALANCE SHEET**  
**JUNE 30, 2021**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 10,725,197	\$ 99,415	\$ 10,824,612
Accounts receivable	5,694,063	-	5,694,063
Grants receivable	210,985	-	210,985
Due from others	188,961	127,023	315,984
Prepaid expenses	54,266	-	54,266
<b>TOTAL ASSETS</b>	<b>\$ 16,873,472</b>	<b>\$ 226,438</b>	<b>\$ 17,099,910</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 228,539	\$ -	\$ 228,539
Accrued salaries and wages	563,882	-	563,882
<b>TOTAL LIABILITIES</b>	<b>792,421</b>	<b>-</b>	<b>792,421</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Unavailable revenues	4,795,327	-	4,795,327
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>4,795,327</b>	<b>-</b>	<b>4,795,327</b>
<b><u>FUND BALANCE</u></b>			
Nonspendable	54,266	-	54,266
Restricted for other purposes	-	226,438	226,438
Unassigned	11,231,458	-	11,231,458
<b>TOTAL FUND BALANCE</b>	<b>11,285,724</b>	<b>226,438</b>	<b>11,512,162</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 16,873,472</b>	<b>\$ 226,438</b>	<b>\$ 17,099,910</b>

The accompanying notes are an integral part of this financial statement.



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

Fund balances - total governmental funds		\$ 11,512,162
Amounts reported for governmental activities in the statement of net position is different because:		
Deferred outflows-pension related		5,793,688
Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds		
Capital assets, cost	10,590,896	
Capital assets, accumulated depreciation	<u>(6,442,534)</u>	4,148,362
Long term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds		
Capital lease payable		(151,569)
Net pension liability		(8,728,744)
Deferred inflows-pension related		<u>(1,384,923)</u>
Net position of governmental activities		<u>\$ 11,188,976</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund	Other Governmental Funds	Total
<b><u>REVENUES</u></b>			
Taxes - ad valorem	\$ 11,299,512	\$ -	\$ 11,299,512
Intergovernmental:			
Federal grants	2,707,009	-	2,707,009
State grants	-	-	-
State revenue sharing	605,874	-	605,874
State supplemental pay	669,271	-	669,271
Bonds and fines	839,310	-	839,310
Civil fees	1,346,759	-	1,346,759
Prison income	3,818,204	-	3,818,204
Correctional reimbursements	229,091	-	229,091
Contract reimbursements	906,132	-	906,132
Interest earned	162,734	1,173	163,907
Seized assets	-	122,299	122,299
Self generated fees	310,589	-	310,589
Other reimbursed expenses	148,295	-	148,295
Total Revenues	<u>23,042,780</u>	<u>123,472</u>	<u>23,166,252</u>
<b><u>EXPENDITURES</u></b>			
Public Safety			
Salaries	10,241,741	-	10,241,741
Payroll taxes	185,479	-	185,479
Retirement contributions	1,490,664	-	1,490,664
Employee benefits	3,545,889	-	3,545,889
Office expenditures	671,961	-	671,961
Insurance	570,546	-	570,546
Law enforcement	675,147	32,408	707,555
Automobile	752,354	-	752,354
Professional services	367,417	-	367,417
Telephone and utilities	384,603	-	384,603
Federal grant expenditures	374,837	-	374,837
Miscellaneous	38,316	-	38,316
Prison expenditures	1,218,360	-	1,218,360
Seized assets	7,907	-	7,907
Capital outlay	2,577,334	26,682	2,604,016
Debt service			
Interest	13,493	-	13,493
Principal	147,011	-	147,011
Total Expenditures	<u>23,263,059</u>	<u>59,090</u>	<u>23,322,149</u>
EXCESS OF REVENUES (UNDER) OVER EXPENDITURES	<u>(220,279)</u>	<u>64,382</u>	<u>(155,897)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Proceeds from sale of capital assets	57,975	-	57,975
Insurance proceeds	31,977	-	31,977
Total other financing sources	<u>89,952</u>	<u>-</u>	<u>89,952</u>
Net change in fund balance	<u>(130,327)</u>	<u>64,382</u>	<u>(65,945)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>11,416,051</u>	<u>162,056</u>	<u>11,578,107</u>
FUND BALANCE AT END OF YEAR	<u>\$ 11,285,724</u>	<u>\$ 226,438</u>	<u>\$ 11,512,162</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds	\$ (65,945)
--	-------------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Capital outlay capitalized	2,604,016
Depreciation expense	(1,261,775)

In the statement of activities, only the gain or loss of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the difference in cost, including salvage value, and accumulated depreciation of the disposed assets.

	(1,110)
--	---------

Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments.

Payments on capital lease	147,020
Non-employer contributions to cost-sharing plan	564,071
Pension expense	<u>(806,371)</u>

Change in net position of governmental activities	<u>\$ 1,179,906</u>
---	---------------------

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**JUNE 30, 2021**

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash	\$ 1,327,039
Total Assets	<u>\$ 1,327,039</u>
<b>LIABILITIES</b>	
Accounts payable	\$ -
Total Liabilities	<u>\$ -</u>
<b>NET POSITION</b>	
Restricted for:	
Unsettled balances due to others	\$ 1,120,775
Inmate personal funds	206,264
Total fiduciary net position	<u>\$ 1,327,039</u>

The accompanying notes are an integral part of this financial statement.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Total Custodial Funds</u>
<b><u>ADDITIONS</u></b>	
Deposits:	
Advance payments from attorneys	422,704
Sheriff's sales and garnishments	5,673,363
Bonds	1,046,198
Fines and costs	959,042
Garnishments	591,703
Jury Subpoenas	263,979
Receipts from inmates	3,301,734
Service fees	603,092
Taxes, fees, etc. paid to tax collector	66,047,956
Interest	4,205
Total additions	<u>78,913,976</u>
<b><u>REDUCTIONS</u></b>	
Attorney 3rd party sales proceeds	4,968,861
Taxes, fees, etc. distributed to taxing bodies and others	66,301,858
Commissions	794,377
Criminal bonds	1,023,518
Distribution to inmates	1,808,857
Deposits settled to:	
Sheriff's general fund	253,747
Clerk of Court	5,710
District Attorney	189,977
Judicial Expense Fund	170,304
Indigent Defender Board	175,390
Refunds	83,685
Louisiana Department of Public Safety Crime Lab	5,710
Garnishments	1,719,114
Other	1,236,514
Service fees	539,720
Total reductions	<u>79,277,342</u>
change in fiduciary net position	(363,366)
Net position - beginning, restated	<u>1,690,405</u>
Net position - ending	<u>\$ 1,327,039</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING**

**BASIS OF PRESENTATION**

The accompanying financial statements of the Tangipahoa Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions should be recognized in accordance with the requirements of GASB Codification Section N50.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**FUND FINANCIAL STATEMENTS:**

The fund financial statements provide information about the Sheriff's funds, including fiduciary funds. Separate statements for each category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on the major governmental fund. The Sheriff reports the following major governmental fund:

**General fund**

The General fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Additionally, the Sheriff reports the following fund types:

**Fiduciary funds**

The Sheriff's fiduciary funds are presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local government, private parties, etc.) and cannot be used to address activities or obligations of the Sheriff, these funds are not incorporated into the government-wide financial statements.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY**

For financial purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the Tangipahoa Parish Council (the Parish Council) as required by Louisiana Law, the Sheriff is financial independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization. The Sheriff does not have any component units.

**C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS**

The government-wide financial statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgements and compensated absences, which are recognized when the obligations are expected to liquidate with expendable available financial resources. General capital asset acquisitions are reported as expenditures in the governmental funds.

Revenues:

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (continued)**

Revenues (continued)

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are recorded as expenditures at the time of purchase.

**D. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 2021, was made available for public inspection and comments from taxpayers at the Sheriff's office on May 22, 2020. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Sheriff's office on June 11, 2020, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpected appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**E. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit accounts and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. CAPITAL ASSETS**

All capital assets are capitalized at historical costs, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings	30
Building Improvements	10-20
Computer Equipment	3-5
Office Furniture	5-10
Other Machinery and Equipment	5-10
Vehicles	3-5
Law Enforcement Equipment	3-10
Office Equipment	3-10

**G. COMPENSATED ABSENCES**

Effective July 1, 2004, the Sheriff has the following policy relating to vacation and sick leave:

- a. All full-time employees who have not yet attained his/her fifth anniversary of uninterrupted full-time employment with the Sheriff's Office by the end of the preceding fiscal year, shall earn 3.25 hours of each compensated leave for each 14-day period of employment. Applies to all employees hired before 7/1/2013.
- b. All full-time employees who have attained his/her fifth anniversary of uninterrupted full-time employment with the Sheriff's Office by the end of the preceding fiscal year, shall earn 4.75 hours of each compensated leave for each 14-day pay period of employment. Applies to all employees hired before (after or as of) 7/1/2013.
- c. Employees on leave without pay for more than 50% of a pay period, with the exception of approved mandatory military reserve duty, will not earn any compensated leave for that pay period.
- d. All full-time employees hired after July 1, 2013, shall earn 3.25 hours of each compensated leave for each 14-day pay period per employment.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. COMPENSATED ABSENCES (continued)**

An employee will be allowed to carry over 120 hours of annual leave into the next fiscal year. Any annual leave in excess of 120 hours will be forfeited and lost on June 30<sup>th</sup> each year.

Compensated leave will accrue to the employee bank on a pay period basis.

The Sheriff's leave policy does not provide for the vesting or compensation of leave. Due to this, no liability for accrued leave as been recorded at June 30, 2021.

**H. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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.

**I. INTERFUND ACTIVITY**

Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide financial statements.

**J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**

For the government-wide statement of net position, the net position is classified and displayed in three components:

Net investment in capital assets – This component 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 capital assets.

Restricted net position – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, or regulation of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – This component consists of all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**K. FUND BALANCE OF FUND FINANCIAL STATEMENTS**

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned – represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted or committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

**L. PENSION PLANS**

The Tangipahoa Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. 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 each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

**M. RECLASSIFICATIONS**

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Sheriff has one item that qualifies for this category; pension related deferrals, which is reported in the government-wide statement.

In addition, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) at that time. The Sheriff has two items that qualify for this category; pension related deferrals and unavailable revenues. This amount is recognized as an inflow of resources in the period that the amount becomes available.

**O. NEW ACCOUNTING PRONOUNCEMENT**

The Sheriff adopted GASB Statement No. 84, Fiduciary Activities, in the current fiscal year ending June 30, 2021. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore reported as such. The statement defines types of fiduciary activities, eliminating agency funds and replacing them with custodial funds. Under this guidance, fiduciary funds will report a net position and statement of change in net position. The following restatement of beginning net position for the custodial funds was required:

Net Position, Beginning of Year	\$	-
Prior Period Adjustment, Adoption of GASB 84		<u>1,690,405</u>
Net Position, Beginning of Year, restated	\$	<u>1,690,405</u>

**2. AD VALOREM TAXES**

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Tangipahoa Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2021, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.81 mills on property with assessed valuations totaling \$630,707,098.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**2. AD VALOREM TAXES (continued)**

The Sheriff has authorized and levied millage of 7.81 for law enforcement district maintenance and 10.00 for law enforcement district operational, with an expiration date of 2031.

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2021, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Governmental funds:	
Petty cash	\$ 2,897
Interest-bearing demand deposits	<u>10,821,715</u>
Total governmental funds	<u>\$ 10,824,612</u>
Fiduciary funds:	
Interest-bearing demand deposits	<u>\$ 1,327,039</u>
Total fiduciary funds	<u>\$ 1,327,039</u>

These deposits are stated at cost, which approximates market. 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.

**4. CUSTODIAL CREDIT RISK**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk. At June 30, 2021, the Sheriff has \$12,909,159 in deposits (collected) bank balance. The deposits were secured from risk by federal deposit insurance and pledged securities. As of June 30, 2021, the Sheriff's bank balance was not exposed to custodial credit risk.

**5. RECEIVABLES**

The general fund receivables at June 30, 2021 are as follows:

<u>Class of Receivables</u>	
Fees, charges, and commissions	\$ 124,367
Prisoner housing and reimbursements	339,911
Due from Tangipahoa Parish government	<u>5,229,785</u>
	<u>\$ 5,694,063</u>

The Sheriff and the Tangipahoa Parish government are currently in dispute as to the fiscal responsibility for certain costs and maintenance expenses from the parish jail totaling \$4,795,327. The ultimate outcome is unknown at this time. This balance is recorded in unavailable revenue.

**TANGIPAOHA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**6. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2021, are as follows:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
Governmental Activities:				
Capital Assets Not Depreciated:				
Land and Land Improvements	\$ 105,343	\$ -	\$ -	\$ 105,343
Other Capital Assets:				
Buildings	798,939	166,649	-	965,588
Data Processing Equipment	2,887,590	409,223	1,885,445	1,411,368
Law Enforcement Equipment	1,771,589	602,416	108,189	2,265,816
Office Equipment	472,384	-	183,883	288,501
Office Furniture	27,826	-	-	27,826
Other Machinery & Equipment	7,755	-	-	7,755
Vehicles	5,974,805	1,425,728	1,881,834	5,518,699
	<u>12,046,231</u>	<u>2,604,016</u>	<u>4,059,351</u>	<u>10,590,896</u>
Less: Accumulated Depreciation				
Buildings	248,452	37,448	-	285,900
Data Processing Equipment	2,525,919	347,238	1,885,445	987,712
Law Enforcement Equipment	1,218,311	153,622	107,079	1,264,854
Office Equipment	460,564	5,105	183,883	281,786
Office Furniture	13,383	3,247	-	16,630
Other Machinery & Equipment	5,707	913	-	6,620
Vehicles	4,766,664	714,202	1,881,834	3,599,032
	<u>9,239,000</u>	<u>1,261,775</u>	<u>4,058,241</u>	<u>6,442,534</u>
Governmental Activities				
Capital Assets, net	<u>\$ 2,807,231</u>	<u>\$ 1,342,241</u>	<u>\$ 1,110</u>	<u>\$ 4,148,362</u>

For the year ended June 30, 2021, depreciation expense was \$1,261,775.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**7. LONG-TERM LIABILITY**

Summary of changes in long-term liability for the year ended June 30, 2021, is as follows:

	<u>Balance</u>			<u>Balance</u>
<i>Governmental Activities:</i>	<u>7/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2021</u>
Capital lease obligations	<u>\$298,589</u>	<u>\$ -</u>	<u>\$147,020</u>	<u>\$151,569</u>
Total	<u>\$298,589</u>	<u>\$ -</u>	<u>\$147,020</u>	<u>\$151,569</u>

The current portion for capital leases as of June 30, 2021 is \$151,569.

The Sheriff had four capital lease obligations in 2021. The lease payments relating to the items have been capitalized and included in capital assets on the accompanying government-wide financial statements. The leased assets have a cost of \$1,150,853, and amortization expense, which is included with depreciation expense, recognized on the leases as of June 30, 2021 was \$200,629.

The future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of June 30, 2021 is \$158,466 including interest of \$6,896 due in December 2021.

**8. PENSION PLAN**

Substantially all employees of the Tangipahoa Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

**Plan Description:**

The Louisiana Sheriff's Pension and Relief Fund is the administrator of a cost-sharing, multiple employers defined benefit plan. The plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the state of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as provided for in LRS 11:2171.



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. PENSION PLAN (continued)**

Members who joined the system on or before December 31, 2011, are eligible for regular retirement benefits upon attaining 30 years of creditable service at any age, or 12 years of creditable service and aged 55 years is entitles to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least 10 years of creditable service may retire at age 60. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. Members who joined the system on January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent. For members with 30 or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual times the member's final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Members with 20 or more years of service may retire with a reduced retirement at age 50. For members eligible on or before June 30, 2006, final average compensation is based on the average monthly earning during the highest consecutive 36 months (60 highest consecutive months for member employed between July 1, 2006 and July 1, 2013) or joined months if service was interrupted. The earnings to be considered for each 12-month period within the 36-month (or 60 month) period shall not exceed 125% of the preceding 12 months. For members joining after July 1, 2013, final compensation is based on the average monthly earnings during the highest 60 consecutive months and the earnings to be considered for each 12-month period within the 60 months shall not exceed 115% of the preceding 12-month period.

A member is eligible to receive disability benefits if the member has at least 10 years of creditable service when a non-service-related disability is incurred; there are no service requirements for a service-related disability. Disability benefits shall be the lesser or sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability, or the retirement benefit which would be payable assuming continue service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under 18 years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not exceed 100%. If a member dies with no surviving spouse, surviving children under the age of eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average Compensation if there are more than 4 children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. PENSION PLAN (continued)**

The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

The fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "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 three years or the service accrued between the times a member first become eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, Back-DROP period is the lesser of four years of 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 the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplies by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% 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 attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25%. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium 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 are recognized as revenue and excluded from pension expense for the year ended June 30, 2021.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary. The contribution requirements of plan members and the Tangipahoa Parish Sheriff are established and may be amended by state statute.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. PENSION PLAN (continued)**

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Tangipahoa Parish Sheriff's contributions to the System, for years ending June 30, 2021, 2020, and 2019, were \$1,296,354, \$1,140,750 and \$1,148,762; respectively.

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

At June 30, 2021, the Sheriff reported a liability of \$8,728,744 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension liability was based on a projection of the Sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Sheriff's proportion was 1.261169%, which was a decrease of 0.080007% from its proportion measured as of June 30, 2019.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	\$ -	\$ (1,020,213)
Changes in assumptions	2,145,440	-
Net difference between projected and actual earning on pension plan investments	2,100,081	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	251,813	(364,710)
Employer contributions subsequent to the measurement date	1,296,354	-
<b>Total</b>	<b>\$ 5,793,688</b>	<b>\$ (1,384,923)</b>

The Sheriff reported a total of \$1,296,354 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2020 which will be recognized as a reduction in net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	
2021	\$ 464,271
2022	914,786
2023	995,339
2024	681,028
2025	56,987
	<b>\$ 3,112,411</b>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. PENSION PLAN (continued)**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 is as follows:

<b>Valuation Date</b>	June 30, 2020
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	6 years
<b>Investment Rate of Return</b>	7.00, net of investment expense
<b>Discount Rate</b>	7.00%
<b>Projected salary increases</b>	5.0% (2.50% inflation, 2.5% merit)
<b>Mortality</b>	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.  Pub-2010 Public Retirement Plans Mortality Table for Safety Below- Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.  Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates 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 ranges 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.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. PENSION PLAN (continued)**

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2020 were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	62%	6.8%	4.2%
Fixed Income	23	2.4	0.6
Alternative Investments	15	4.7	0.7
Total	100%		5.5%
Inflation			2.4
Expected Arithmetic Return			7.9%

**Mortality Rate**

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. 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 will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's 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 table presents the Sheriff's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL 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 used by each of the Retirement Systems:

	1.0% Decrease	Current Discount Rate	1.0% Increase
LSPRF			
Rates	6.00%	7.00%	8.00%
TPSO Share of NPL	\$15,854,430	\$8,728,744	\$2,786,270

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. PENSION PLAN (continued)**

**Amounts Payable to Pension Plans**

The Sheriff had a payable to the Retirement System at June 30, 2021 in the amount of \$57,519.

**9. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL**

The Sheriff's office and various substations are located in parish owned buildings. Expenditures for maintenance and operation, as required by state statute, are paid by the Tangipahoa Parish Council and are not included in the accompanying financial statements.

**10. LITIGATION AND CLAIMS**

At June 30, 2021, the Sheriff was involved in several lawsuits. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

**11. EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at the end of the year was \$70,676.

The amount of taxes collected for the current year by taxing authority is as follows:

<b><u>Taxing Authority</u></b>	<b><u>Taxes Collected</u></b>
City of Hammond	\$ 4,919,859
City of Ponchatoula	1,012,586
Downtown Development, City of Hammond	314,160
Gravity Drainage District #1	5,102,965
Gravity Drainage District #4	212,147
Gravity Drainage District #5	70,747
Fire Protection District #1	586,116
Florida Parish Juvenile Justice	1,718,314
Independence Recreation District	172,435
LA Agriculture & Forestry Commission	15,946
Louisiana Tax Commission	26,947
Mosquito Abatement	2,528,119
Ponchatoula Recreation District	2,107,801
Tangipahoa Parish Assessor	2,905,519
Tangipahoa Parish Council	7,673,711
Tangipahoa Parish Library	3,630,364
Tangipahoa Parish School Board	7,742,910
Tangipahoa Parish Sheriff	11,212,826
Tangipahoa Parish Hospital	207,987
Hammond Recreation District #1	3,118,090
Tangipahoa Parish Rural Fire	6,105,211
Whitney Bank Corporate Trust	463,272
Total	<u>\$ 61,848,032</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**11. EX-OFFICIO TAX COLLECTOR (continued)**

The amount of taxes assessed and uncollected by the specified taxing authority is presented below.

<b><u>Taxing Authority</u></b>	<b><u>Uncollected Taxes</u></b>
City of Hammond	\$ 13,648
City of Ponchatoula	1,243
Downtown Development, City of Hammond	578
Gravity Drainage District #1	12,691
Gravity Drainage District #4	560
Gravity Drainage District #5	404
Fire Protection District #1	1,542
Florida Parish Juvenile Justice	4,206
Independence Recreation District	510
LA Agriculture & Forestry Commission	1
Louisiana Tax Commission	-
Mosquito Abatement	6,141
Ponchatoula Recreation District	3,284
Tangipahoa Parish Assessor	7,112
Tangipahoa Parish Council	16,327
Tangipahoa Parish Library	8,886
Tangipahoa Parish School Board	20,482
Tangipahoa Parish Sheriff	(1,992)
Tangipahoa Parish Hospital	534
Hammond Recreation District #1	8,089
Tangipahoa Parish Rural Fire	11,813
Whitney Corporate Trust	1,230
Total	<u>\$ 117,289</u>

The above amounts represent taxes assessed and uncollected by the specified taxing authority. Failure to collect these taxes is due to bankruptcies or the fact that the property is considered moveable, and therefore, it cannot be sold at a property tax sale. The amount of collection on behalf of other taxing authorities is as follows:

<b><u>Taxing Authority</u></b>	<b><u>Tangipahoa Parish Council</u></b>	<b><u>Tangipahoa Parish Tourist Commission</u></b>	<b><u>Commission to Tangipahoa Parish Sheriff</u></b>	<b><u>Final Distribution</u></b>
Occupational License	\$ 1,050,522	\$ -	\$ 185,386	\$ 1,235,908
Occupancy Tax (Hotel/Motel)	-	976,376	51,388	1,027,764
Totals	<u>\$ 1,050,522</u>	<u>\$ 976,376</u>	<u>\$ 236,774</u>	<u>\$ 2,263,673</u>

Tangipahoa Parish Sheriff's Office does not collect sales tax, public utility, insurance premiums, gaming admissions, or any other taxes other than ad valorem tax, occupancy tax, and occupational licenses for taxing authorities.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**12. TAX ABATEMENTS**

The Sheriff is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the "State Board"), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP"). For the fiscal year ending June 30, 2021, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. Under the original program guidelines, the exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. Effective June 24, 2016 the term of the exemption contract which shall be for up to, but no more than five years and may provide for an ad valorem exemption of up to 100 percent and terms for renewal may be included provided that the renewal of the contract shall be for a period up to, but no more than three years and may provide for an ad valorem tax exemption of up to, but no more than 80 percent. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated for the fiscal year ended June 30, 2021 were as follows:

	<u>Total</u>
Tax Abatement Program	
Industrial Tax Exemption Program	<u>\$ 87,144</u>
	<u>\$ 87,144</u>

**13. DEFERRED COMPENSATION PLAN**

The Sheriff participates in the State of Louisiana Deferred Compensation Plan, (an IRC 457 deferred compensation plan. The plan covers all full-time employees. The Sheriff matches 25% to 100% of employee contributions based on years of service. The Sheriff's contributions for the years ending June 30, 2021, 2020 and 2019 were \$289,830, \$ 283,196 and \$226,178, respectively. During 2021 fiscal year end, the Sheriff contributed additional amounts of catch-up contributions for eligible participants totaling \$1,044,123.

**14. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date the financial statements were available to be issued, December 22, 2021, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



**REQUIRED**  
**SUPPLEMENTARY INFORMATION – PART III**

**TANGIPAOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Original Budget	Final Budget	Actual
<b><u>REVENUES</u></b>			
Taxes- Ad valorem	\$ 10,800,000	\$ 11,265,468	\$ 11,299,512
Intergovernmental revenues:			
Federal grants	200,000	2,556,526	2,707,009
State grants	100,000	130,431	-
State revenue sharing	600,000	605,874	605,874
State supplemental pay	700,000	667,165	669,271
Bonds and fines	650,000	840,045	839,310
Civil fees	1,400,000	1,390,348	1,346,759
Prison income	4,150,000	3,810,559	3,818,204
Correctional reimbursements	215,000	230,046	229,091
Contract reimbursements	850,000	963,461	906,132
Use of money and property:			
Interest earned	120,000	136,202	162,734
Seized assets	50,000	78,091	-
Self generated fees	300,000	369,915	310,589
Other reimbursed expenses	150,000	143,371	148,295
Total Revenues	<u>20,285,000</u>	<u>23,187,502</u>	<u>23,042,780</u>
<b><u>EXPENDITURES</u></b>			
Public Safety			
Salaries	10,000,000	10,377,530	10,241,741
Payroll taxes	175,000	203,698	185,479
Retirement contributions	1,500,000	2,695,750	1,490,664
Employee benefits	2,240,000	2,252,457	3,545,889
Office expenditures	535,000	652,352	671,961
Insurance	1,000,000	592,675	570,546
Law enforcement	500,000	533,993	675,147
Automobile	650,000	759,475	752,354
Professional services	400,000	396,636	367,417
Telephone and utilities	350,000	376,246	384,603
Grant federal expenditures	5,000	256,055	374,837
Miscellaneous	3,000	11,494	38,316
Prison expenditures	1,600,000	1,575,075	1,218,360
Seized assets	-	-	7,907
Capital outlay	800,000	2,284,993	2,577,334
Debt service			
Interest	-	-	13,493
Capital lease expense	180,000	160,504	147,011
Total Expenditures	<u>19,938,000</u>	<u>23,128,933</u>	<u>23,263,059</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>347,000</u>	<u>58,569</u>	<u>(220,279)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Proceeds from sale of capital assets	-	-	57,975
Insurance proceeds	-	-	31,977
Total other financing sources	<u>-</u>	<u>-</u>	<u>89,952</u>
Net change in fund balance	<u>347,000</u>	<u>58,569</u>	<u>(130,327)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>11,416,054</u>	<u>11,416,054</u>	<u>11,416,051</u>
FUND BALANCE AT END OF YEAR	<u>\$ 11,763,054</u>	<u>\$ 11,474,623</u>	<u>\$ 11,285,724</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF THE SHERIFF'S PROPORTIONATE SHARE**  
**OF THE NET PENSION LIABILITY**  
**FOR THE YEAR ENDED JUNE 30, 2021 (\*)**

Pension Plan	Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>Louisiana Sheriff's Pension and Relief Fund</b>						
	2021	1.2612%	\$ 8,728,744	\$ 9,312,246	93.7340%	84.73%
	2020	1.3412%	\$ 6,344,069	\$ 9,377,646	67.6510%	88.91%
	2019	1.3741%	\$ 5,269,106	\$ 9,457,397	55.7141%	90.41%
	2018	1.2762%	\$ 5,526,196	\$ 8,839,432	62.5175%	88.49%
	2017	1.2585%	\$ 7,987,434	\$ 8,568,444	93.2192%	82.10%
	2016	1.2606%	\$ 5,619,227	\$ 8,358,101	67.2309%	86.61%
	2015	1.3022%	\$ 5,156,727	\$ 8,293,566	62.1774%	87.34%

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

(\*) The amounts presented have a measurement date of the previous fiscal year end.

**TANGIPAOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF TANGIPAOA PARISH SHERIFF'S CONTRIBUTIONS**

**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Pension Plan</u>	<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as of % of Covered Payroll</u>
<b>Louisiana Sheriff's Pension and Relief Fund</b>						
	2021	\$ 1,296,354	\$ 1,296,354	\$ -	\$ 10,582,482	12.25%
	2020	\$ 1,140,750	\$ 1,140,750	\$ -	\$ 9,312,246	12.25%
	2019	\$ 1,148,762	\$ 1,148,762	\$ -	\$ 9,377,646	12.25%
	2018	\$ 1,205,818	\$ 1,205,818	\$ -	\$ 9,457,397	12.75%
	2017	\$ 1,171,226	\$ 1,171,226	\$ -	\$ 8,839,432	13.25%
	2016	\$ 1,178,161	\$ 1,178,161	\$ -	\$ 8,568,444	13.75%
	2015	\$ 1,191,029	\$ 1,191,029	\$ -	\$ 8,358,101	14.25%

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

Notes to the Net Pension Liability Required Supplementary Information

Changes in Benefit Terms:

There were no changes in benefit terms for the fiscal year ended June 30, 2021.

Changes in Assumptions:

There were no changes in assumptions for the fiscal year ended June 30, 2021.

**OTHER SUPPLEMENTARY INFORMATION – PART IV**

**TANGIPAHOA PARISH SHERIFF**

**AMITE, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**

**SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

**D.A.R.E. FUND**

The DARE fund is used to provide education and awareness to students in order to prevent use of controlled drugs and violent behavior. The program enables students to interact with police officers or sheriffs in a controlled, safe, classroom environment.

**TRI-PARISH FUND**

The Tri-Parish fund provides funding for law enforcement drug task force in the surrounding parishes of Tangipahoa, Livingston, and St. Helena.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEETS**  
**JUNE 30, 2021**

	<u>DARE Fund</u>	<u>Tri-Parish Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 7,332	\$ 92,083	\$ 99,415
Due from other governments	-	127,023	127,023
 Total assets	 \$ 7,332	 \$ 219,106	 \$ 226,438
 <b><u>LIABILITIES</u></b>			
Due to other funds	\$ -	\$ -	\$ -
Total liabilities	-	-	-
 <b><u>FUND BALANCE</u></b>			
Restricted for other purposes	7,332	219,106	226,438
Total fund balance	7,332	219,106	226,438
 Total liabilities and fund balance	 \$ 7,332	 \$ 219,106	 \$ 226,438

**TANGIPAOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2021**

	<u>DARE Fund</u>	<u>Tri-Parish Fund</u>	<u>Total</u>
<b><u>REVENUES</u></b>			
Intergovernmental			
State grants	\$ -	\$ -	\$ -
Use of money and property:			
Interest	72	1,101	1,173
Seized assets	-	122,299	122,299
Total Revenues	<u>72</u>	<u>123,400</u>	<u>123,472</u>
<b><u>EXPENDITURES</u></b>			
Public safety:			
Law enforcement	-	32,408	32,408
DARE expenditures	-	-	-
Capital outlay	-	26,682	26,682
Total Expenditures	<u>-</u>	<u>59,090</u>	<u>59,090</u>
Excess of Revenues over Expenditures	72	64,310	64,382
Fund Balance at beginning of year	<u>7,260</u>	<u>154,796</u>	<u>162,056</u>
Fund Balance at end of year	<u>\$ 7,332</u>	<u>\$ 219,106</u>	<u>\$ 226,438</u>



**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**CUSTODIAL FUNDS - COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2021**

	Civil Bond	Criminal Bond	Tax Collector	Work Release Inmate	Total
<b>ASSETS</b>					
Cash	\$ 343,522	\$ 411,427	\$ 263,177	\$ 308,913	\$ 1,327,039
Total Assets	\$ 343,522	\$ 411,427	\$ 263,177	\$ 308,913	\$ 1,327,039
 <b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
 <b>NET POSITION</b>					
Restricted for:					
Unsettled balances due to others	\$ 343,522	\$ 411,427	\$ 263,177	\$ 102,649	\$ 1,120,775
Due to inmates	-	-	-	206,264	206,264
Total net position	\$ 343,522	\$ 411,427	\$ 263,177	\$ 308,913	\$ 1,327,039

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**CUSTODIAL FUNDS - COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Civil Bond	Criminal Bond	Tax Collector	Work Release Inmate	Total Custodial Funds
<b><u>ADDITIONS:</u></b>					
Deposits:					
Advance payments from attorneys	422,704	-	-	-	422,704
Sheriff's sales and garnishments	5,673,363	-	-	-	5,673,363
Bonds	-	-	-	1,046,198	1,046,198
Fines and costs	-	959,042	-	-	959,042
Garnishments	591,703	-	-	-	591,703
Jury Subpoenas	263,979	-	-	-	263,979
Receipts from inmates	-	-	-	3,301,734	3,301,734
Service fees	603,092	-	-	-	603,092
Taxes, fees, etc. paid to tax collector	-	-	66,047,956	-	66,047,956
Interest	-	4,205	-	-	4,205
Total additions	<u>7,554,841</u>	<u>963,247</u>	<u>66,047,956</u>	<u>4,347,932</u>	<u>78,913,976</u>
<b><u>REDUCTIONS:</u></b>					
Attorney 3rd party sales proceeds	4,968,861	-	-	-	4,968,861
Taxes, fees, etc. distributed to taxing bodies and others	-	-	66,301,858	-	66,301,858
Commissions	472,545	-	-	321,832	794,377
Criminal bonds	-	-	-	1,023,518	1,023,518
Distribution to inmates	-	-	-	1,808,857	1,808,857
Deposits settled to:					
Sheriff's general fund	-	253,747	-	-	253,747
Clerk of Court	-	5,710	-	-	5,710
District Attorney	-	189,977	-	-	189,977
Judicial Expense Fund	-	170,304	-	-	170,304
Indigent Defender Board	-	175,390	-	-	175,390
Refunds	-	83,685	-	-	83,685
Louisiana Department of Public Safety Crime Lab	-	5,710	-	-	5,710
Garnishments	1,719,114	-	-	-	1,719,114
Other	-	-	-	1,236,514	1,236,514
Service fees	539,720	-	-	-	539,720
Total reductions	<u>7,700,240</u>	<u>884,523</u>	<u>66,301,858</u>	<u>4,390,721</u>	<u>79,277,342</u>
Change in fiduciary net position	(145,399)	78,724	(253,902)	(42,789)	(363,366)
Net position - beginning, restated	488,921	332,703	517,079	351,702	1,690,405
Net position - ending	<u>\$ 343,522</u>	<u>\$ 411,427</u>	<u>\$ 263,177</u>	<u>\$ 308,913</u>	<u>\$ 1,327,039</u>

STATE OF LOUISIANA, PARISH OF TANGIPAHOA

AFIDAVIT

Daniel H. Edwards, Sheriff of Tangipahoa Parish

BEFORE ME, the undersigned authority, personally came and appeared, Daniel H. Edwards, the sheriff of Tangipahoa Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$119,981.82 is the amount of cash on hand and in the tax collector account on June 30, 2021.

He further deposed and said:

All itemized statements of the amounts of taxes collected for tax year 2020, by taxing authority, are true and correct.

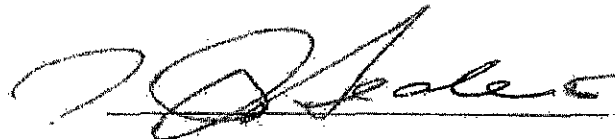
All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



Signature

Sheriff of Tangipahoa Parish

SWORN to and subscribed before me, Notary, this 10<sup>th</sup> day of Dec, 2021, in my office in Hammond, Louisiana.

 (Signature)

T. Jay Spive (Print), # 11901

Notary Public (Commission)

My Commission Expires At Death

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Agency Head Name/Title: Daniel Edwards, Sheriff

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 177,956
Benefits-insurance (health)	7,905
Benefits-retirement	28,094
Deferred compensation	26,000
Benefits-other (dental)	125
Benefits-other (GTL)	2,400
Dues	15,670
Vehicle rental	385
Reimbursements	268
Travel	22
Registration fees	705
Conference travel	1,379
	<hr/>
	\$ 260,909
	<hr/> <hr/>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE- COLLECTING/DISBURSING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**JUNE 30, 2021**

	<b>First Six Month Period Ended 12/31/20</b>	<b>Second Six Month Period Ended 06/30/21</b>
Cash Basis Presentation		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	<b>\$ 821,624</b>	<b>\$ 1,076,480</b>
<b>Add: Collections</b>		
3rd Party - Advanced Payments	562,260	703,066
3rd Party - Garnishments Collections	287,708	303,995
3rd Party- Sheriff Sales	3,382,963	2,290,400
3rd Party- Bond Fees	402,405	556,637
GovDeals- Asset Forfeiture/Sale	-	21,501
Interest Earnings on Collected Balances	1,922	2,283
<b>Subtotal Collections</b>	<b>4,637,258</b>	<b>3,877,882</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
21st Judicial Clerk of Court - Bond Fees	2,408	3,302
21st Judicial District Attorney- Bond Fees	79,281	110,696
21st Judicial District Public Defender - Bond Fees	72,949	102,441
21st Judicial Expense Fund - Bond Fees	71,165	99,139
Louisiana Dept of Public Safety Crime Lab - Bond Fees	2,408	3,302
Hammond Police Department - Asset Forfeiture Sale	-	1,957
Jefferson Parish Sheriff Office - Asset Forfeiture Sale	-	1,957
21st District Attorney Office - Asset Forfeiture Sale	-	4,107
Criminal Court Fund - Asset Forfeiture Sale	-	4,107
Acadia Parish- Sheriff Sale	-	35
East Baton Rouge Parish Sheriff - Sheriff Sale	150	-
Iberia Sheriff - Sheriff Sale	235	110
Jefferson Sheriff- Sheriff Sale	240	-
Livingston Sheriff - Sheriff Sale	1,163	182
Pointe Coupee Sheriff - Sheriff Sale	-	422
St. Landry Sheriff - Sheriff Sale	-	242
St. Tammany Sheriff - Sheriff Sale	468	456
Tangipahoa Tax - Sheriff Sale	54,896	77
Tangipahoa Registry Court - Sheriff Sale	19,514	1,022,057
Tangipahoa Clerk- Sheriff Sale	17,643	9,520
3rd Party - Sheriff Sales	2,995,756	1,106,034
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection (enter zero if no activity to report here)	292,899	151,266
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount (enter zero if no activity to report here)	-	-
TPSO Bond Fee Disbursements	93,243	125,046
IWC Fee	-	80
TPSO Asset Forfeiture Sale Proceeds	-	9,374
TPSO Garnishment Collection Fees	17,284	18,240
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
3rd Party - Attorney Garnishment Collections	270,424	285,756
3rd Party - Service Fees	340,806	198,914
3rd Party - Closed out Cases	-	842,622
Bond Fee Refunds	49,470	34,215
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	<b>4,382,402</b>	<b>4,135,655</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>\$ 1,076,480</b>	<b>\$ 818,706</b>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**JUNE 30, 2021**

Cash Basis Presentation	<b>First Six Month Period Ended 12/31/20</b>	<b>Second Six Month Period Ended 06/30/21</b>
<b>Receipts From:</b>		
21st Clerk of Court - Jury Subpoean's	52,179	35,400
Tangipahoa Parish Government - Jury subpoena's	65,460	110,940
21st Judicial District Attorney Asset Forfeiture Fund-asset Forfeiture/Sale	2,866	20,349
3rd Party - Criminal Court Fees	300	726
21st Judicial District Court, Criminal Fines-Other	67,885	111,390
22nd Judicial District Court, Criminal Court Cost/Fees	21,464	35,877
3rd Justice of Peace - Service Fees	168	92
Acadia Parish Clerk of Court - Service Fees	193	
Allen Clerk of Court- Service Fees	92	
Ascension Clerk of Court - Service Fees	39	102
Assumption Clerk of Court- Service Fees		145
Avoyelles Clerk of Court- Service Fees	169	133
Bossier Clerk of Court - Service Fees		133
Boissiere City Court - Service Fees	160	
Caddo Clerk of Court - Service Fees	90	214
Calcasieu Clerk of Court - Service Fees	262	489
Calcasieu Sheriff - Service Fees		52
City of East Baton Rouge - Service Fees	1,734	99
City Court of Denham Springs - Service Fees	517	342
City of Diamondhead - Service Fees		54
City Court of Hammond - Service Fees	10,352	11,990
City Court of Houma - Service Fees	451	614
City Court of Lafayette - Service Fees	258	217
City Court of Slidell- Service Fees	192	
City Court of Sulphur- Service Fees	31	31
City Court of St. Tammany - Service Fees		54
City Court of Thibodeaux - Service Fees		52
City Court of Ville Platte - Service Fees		82
Concordia Clerk of Court - Service Fees	82	
Constable 2nd City Court - Service Fees		155
Constable Lambert Boissiere - Service Fees	583	458
Desoto Clerk of Court - Service Fees	114	
East Baton Rouge Clerk of Court - Service Fees	7,374	11,203
East Baton Rouge Sheriff - Service Fees	136	
East Carroll Clerk of Court - Service Fees	38	
East Feliciana Clerk of Court - Service Fees	85	149
Eunice City Court - Service Fees		61
Iberville Clerk of Court - Service Fees	239	149
Iberia Clerk of Court - Service Fees		215
Jefferson Clerk of Court - Service Fees	799	480
Jefferson 1st Parish Court - Service Fees	22	
Jefferson 2nd Parish Court - Service Fees	68	139
Jefferson Davis Clerk of Court - Service Fees	52	31
Justice of Peace Clerks Fund - Service Fees	46	31
Justice OF Peace Ward 8 - Service Fees	106	
Justice of Peace LaPlace - Service Fees	155	92

See continuation on next page

**TANGIPAHOA PARISH Sheriff**  
**AMITE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY**  
**AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**  
**JUNE 30, 2021**

Continued from previous page

Cash Basis Presentation	<u>First Six Month Period Ended 12/31/20</u>	<u>Second Six Month Period Ended 06/30/21</u>
<b>Receipts From:</b>		
Lafayette Sheriff - Service Fees	-	82
Lafayette Clerk of Court - Service Fees	658	431
Lafourche Clerk of Court - Service Fees	478	464
Lake Charles City Court - Service Fees	61	-
Livingston Sheriff - Service Fees	677	103
Livingston Clerk of Court - Service Fees	1,227	1,010
Monroe City Court - Service Fees	52	-
Natchitoches Clerk of Court - Service Fees	-	103
Orleans Sheriff - Service Fees	1,644	776
Orleans Clerk of Court - Service Fees	-	103
Ouachita Clerk of Court - Service Fees	231	144
Ouachita Sheriff - Service Fees	-	106
Pineville City Court - Service Fees	38	-
Plaquemines Clerk of Court - Service Fees	46	152
Pointe Coupee Clerk of Court - Service Fees	52	-
Rapides Clerk of Court - Service Fees	269	312
Richland Clerk of Court - Service Fees	-	49
Ruston City Court - Service Fees	31	62
Second Justice Court- Service Fees	103	-
Shreveport City Court - Service Fees	31	-
St. Bernard Clerk of Court - Service Fees	482	297
St. James Clerk of Court - Service Fees	470	106
St. Charles Clerk of Court - Service Fees	52	52
St. John the Baptist Clerk of Court - Service Fees	667	399
St. John the Baptist Sheriff - Service Fees	52	258
St. Helena Clerk of Court - Service Fees	-	91
St. Helena Sheriff - Service Fees	294	-
St. Landry Clerk of Court - Service Fees	-	185
St. Martin Clerk of Court - Service Fees	52	-
St. Mary Clerk of Court - Service Fees	54	101
St. Tammany City Court - Service Fees	84	110
St. Tammany Clerk of Court - Service Fees	6,053	8,553
St. Tammany Sheriff - Service Fees	786	207
St. Martin Clerk of Court - Service Fees	106	52
State of Utah - Service Fees	-	46
Tangipahoa Clerk of Court - Service Fees	48,836	30,310
Terrebonne Clerk of Court - Service Fees	213	348
Third Ward St. Tammany - Service Fees	38	38
Third Justice Court - Service Fees	83	52
Union Clerk of Court - Service Fees	92	-
Vernon Clerk of Court - Service Fees	52	-
Washington Clerk of Court - Service Fees	922	437
West Baton Rouge Clerk of Court - Service Fees	236	312
West Feliciana Clerk of Court - Service Fees	31	197
Zachary City Court - Service Fees	185	87
3rd Party - Service Fees	214,413	224,449
<b>Subtotal Receipts</b>	<u>\$ 514,607</u>	<u>\$ 613,321</u>

**Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)**



**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 Honorable Daniel Edwards  
Tangipahoa Parish Sheriff  
Amite, Louisiana

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 governmental activities, the major fund, and the aggregate remaining fund information of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Tangipahoa Parish Sheriff's Office basic financial statements, and have issued our report thereon dated December 22, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tangipahoa Parish Sheriff'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 Tangipahoa Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of Tangipahoa Parish Sheriff'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 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.

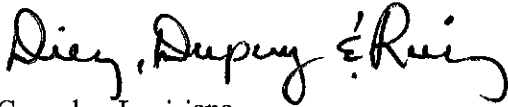


### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Tangipahoa Parish Sheriff'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 test 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.



Gonzales, Louisiana  
December 22, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

To the Honorable Daniel Edwards  
Tangipahoa Parish Sheriff  
Amite, Louisiana

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

We have audited the Tangipahoa Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Tangipahoa Parish Sheriff's major federal programs for the year ended June 30, 2021. Tangipahoa Parish Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Tangipahoa Parish Sheriff's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tangipahoa Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tangipahoa Parish Sheriff's compliance.

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

In our opinion, Tangipahoa Parish Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of Tangipahoa Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tangipahoa Parish Sheriff's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tangipahoa Parish Sheriff's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Gonzales, Louisiana  
December 22, 2021

**TANGIPAOHA PARISH SHERIFF**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<b>United States Department of the Treasury</b>			
Passed through Louisiana Division of Administration COVID-19 :Coronavirus Relief Fund	21.019	1900628387	\$ 2,380,464
Total United States Department of the Treasury			2,380,464
<b>United States Department of Justice</b>			
Direct Program:			
Equitable Sharing	16.922	LA0530000	44,116
Passed through Bureau of Justice Assistance BJA FY 20 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0004	161,043
Passed through Louisiana Commission on Law Enforcement CESF 2020	16.738	2020-DJ-01-5478	30,000
Multi-Jurisdictional Task Force	16.738	2018-DJ-01-5181	16,000
Multi-Jurisdictional Task Force	16.738	2019-DJ-01-6196	15,500
Law Enforcement Policy Development	16.588	2019-WF-01-5337	13,485
Law Enforcement Policy Development	16.588	2020-WF-01-6192	10,275
Victim Assistance Program	16.575	2018-VA-02/04/01/03-5153	17,826
Total United States Department of Justice			308,245
<b>United States Department of Homeland Security and Emergency Preparedness</b>			
Passed through Jefferson Parish Sheriff's Office HIDTA High Intensity Drug Trafficking Areas	95.001	G20GC0001A	16,736
Total United States Department of Homeland Security and Emergency Preparedness			16,736
<b>United States Department of Transportation</b>			
Passed Through Louisiana Highway Safety Commission			
Overtime Traffic Safety Enforcement	20.616	2020-30-53	2,640
Overtime Traffic Safety Enforcement	20.616	2021-30-53	19,360
Alcohol Impaired Driving-2020	20.607	2020-30-53	8,840
State and Community Highway Safety	20.600	2021-30-53	14,840
Total United States Department of Transportation			45,680
<b>Total Federal Assistance Expended</b>			\$ 2,751,125

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

**BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Tangipahoa Parish Sheriff under programs of the federal government for the year ended June 30, 2021. The information in this Schedule 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 Schedule presents only a selected portion of the operations of Louisiana Sheriffs' Association, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Tangipahoa Parish Sheriff.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

**INDIRECT COST RATE**

The Tangipahoa Parish Sheriff has elected not to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.

**SUBRECIPIENTS**

There were no awards passed through to subrecipients.

**RECONCILIATION OF FEDERAL EXPENDITURES TO THE FINANCIAL STATEMENTS**

Federal grant revenues are reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances- All Governmental Fund Types	\$ 2,707,009
Add: Equitable sharing	<u>44,116</u>
Federal assistance expended as reported on Schedule of Expenditures of Federal Awards	<u>\$ 2,751,125</u>

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2021**

**Section I- Summary of Auditors' Results**

*Financial Statements*

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Tangipahoa Parish Sheriff were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Tangipahoa Parish Sheriff's Office which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

*Federal Awards*

4. No significant deficiencies relating to the audit over the major federal award programs were reported. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Tangipahoa Parish Sheriff expresses an unmodified opinion on all major programs.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this schedule.
7. The following program was tested as a major program:

<b><u>CFDA Numbers</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
21.019	COVID-19: Coronavirus Relief Fund

8. The threshold used for distinguishing between types A & B was \$750,000.
9. Tangipahoa Parish Sheriff did not qualify as a low-risk auditee.

**Section II- Findings -Financial Statement Audit**

None noted.

**Section III- Findings -Compliance**

None noted.

**Section IV- Findings- Major Federal Awards Program Audit**

None noted.

**TANGIPAHOA PARISH SHERIFF**  
**AMITE, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS**  
**JUNE 30, 2021**

**FINDINGS -FINANCIAL STATEMENT AUDIT**

None noted

**FINDINGS -COMPLIANCE**

None noted

**FINDINGS AND QUESTIONED COSTS- MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None noted