

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

STATE OF LOUISIANA

**St. Tammany Parish
Sheriff's Office
COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 2020



**RANDY SMITH, SHERIFF
TIFFANY CARRASCO, CHIEF FINANCIAL OFFICER
ANDREA COSSE, CONTROLLER**

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INTRODUCTORY SECTION



St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

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December 30, 2020

To the Citizens of St. Tammany Parish:

This Comprehensive Annual Financial Report (CAFR) is hereby submitted for the fiscal period July 1, 2019 - June 30, 2020. State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The St. Tammany Parish Sheriff's Office financial statements have been audited by Leblanc & Associates Certified Public Accountants, LLC, a firm of licensed certified public accountants. Based upon the audit, the independent auditors have issued an unmodified opinion on the St. Tammany Parish Sheriff's Office financial statements for the fiscal year ending June 30, 2020. The independent auditor's report is presented in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the St. Tammany Parish Sheriff's Office

Formed in 1812, the St. Tammany Parish Sheriff's Office is a stand-alone political entity led by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. St. Tammany Parish, located in southeast Louisiana, has the fifth largest population in the state with an estimated 260,419 residents.

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the St. Tammany Parish Sheriff serves a four-year term as the chief executive officer of the law enforcement district, and is responsible for executing all court orders and processes, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. Louisiana law also stipulates that the sheriff is responsible for collecting and dispersing all parish ad valorem taxes, parish occupational license fees, state revenue-sharing funds, fines and costs, and bond forfeitures imposed by the District Court.

In 1992, the sheriff began serving as ex-officio tax-collector, with duties including the collection and distribution of taxes on behalf of various taxing bodies of St. Tammany Parish. Those duties have expanded to include the collection of taxes for local municipalities. These duties are first and foremost our fiduciary duty. Transparency and control are always on the forefront of our policies and procedures. Our accolades remain a testament to our achievement.

In addition to being responsible for enforcing laws and collecting taxes for the parish, the St. Tammany

Parish Sheriff's Office staffs and operates the St. Tammany Parish Jail as well as provides security for the St. Tammany Parish Justice Center. The government of St. Tammany Parish owns both facilities.

The sheriff is committed to maintaining accountability while delivering excellent public service. Our fiscal management policies strive to strike a delicate balance between provisions and needs. This goes beyond technology and equipment; it includes our greatest asset, our employees.

The St. Tammany Parish Sheriff's Office is a diverse employer, with scientists, attorneys, technology specialists, accountants, enforcement personnel and other business professionals on staff. As a multipurpose entity, the Sheriff's Office has a staff of more than 700 employees in 34 departments. We work diligently to continually recruit top employees offering on-going training resources, education incentives, and benefits package. Advancement opportunities are made available to all staff. With a current rate of 61% of employees with over five years of service, we are making strides to retain staff.

Budget Preparation

Many sheriffs throughout the nation fall under the financial direction of a countywide governing authority, such as a board of commissioners or single county official. In Louisiana, sheriffs are financially autonomous. The sheriff, as a separately elected official overseeing a separate legal entity that is not dependent on the Parish Council for revenue, is considered a "stand-alone" government. The agency's budget creation and approval process falls entirely within the control of the sheriff, who approves and adopts the budget.

The St. Tammany Parish Sheriff's Office budget is a reflection of policies, goals, and priorities. The budget communicates to citizens and staff what decisions have been made, including those involving staffing, technology, and equipment. It also serves as a platform for the entity's plan for the upcoming fiscal year, and a blueprint for achieving the fiscal stability necessary to carry out Sheriff Smith's mission, vision and core values. The budget includes performance measures as well as departmental goals by which the delivery of service to the public is measured.

Conservative fiscal policies, adequate fund balances and long term planning continue to place the St. Tammany Parish Sheriff's Office in a position to handle the challenge of balancing the budget while at the same time maintaining critical services to the community. Through careful planning, the agency has allocated resources wisely and invested in priorities and initiatives that provide the greatest benefit to the citizens of our parish.

The budget process begins in February of each year, with a call for budget requests by department heads throughout the agency. Operating expenditures, under the direct control of department heads, are submitted with justifications to the finance department. Requests for budget allocations must be justified in detail, regardless of the category for which the request is made.

Once budget requests are received from all departments, meetings are held involving the sheriff, chief deputy, deputy chiefs, budget staff and various department managers. During these meetings, each department provides an oral defense of his or her request. Reductions to a request may be made during the manager's presentation or during discussions between the sheriff and executive staff.



After final review by the sheriff, the budget document and all statutorily mandated supporting documentation (executive summary, financial statements, estimate of revenue and expenditures for all accounts, statements of any fund balances, etc.) are prepared by the budget manager and chief financial officer.

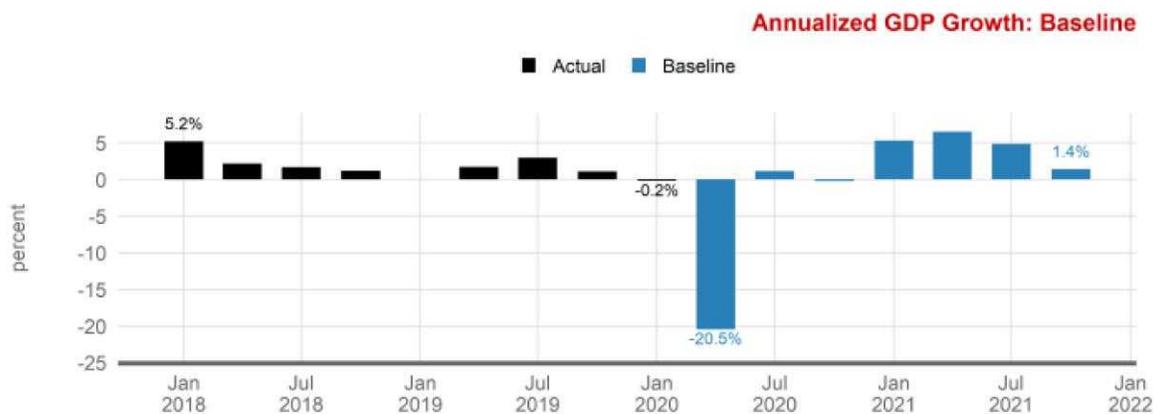
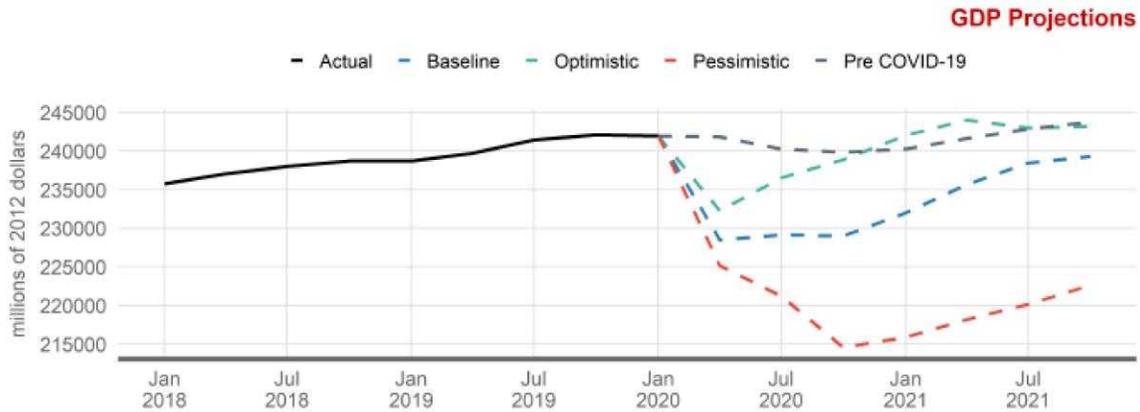
The Sheriff's Office maintains a system of budgetary controls to ensure spending is within the appropriated budget. The agency also employs a centralized purchasing system that uses an encumbrance accounting system for budgetary control. Reports can be generated by each department supervisor to track their allocated budgets at any given time.

In various sections of the final budget document, department budgets are recorded in two categories: requested and adopted. The amount shown as requested is the amount of the department manager's initial request. The adopted amount is the amount the sheriff authorized at the conclusion of the review process and contained in the budget upon official adoption by the sheriff.

After preparation of the final budget document is complete, and at least 10 days before the public is invited to submit comments at a public hearing held at the Sheriff's Office, the proposed budget is published in the official journal of St. Tammany Parish. The completed budget is made available for public inspection no later than 15 days prior to the beginning of each fiscal year. At the conclusion of this public hearing, assuming no other changes are to be made, the sheriff officially adopts the budget as authorized in Louisiana Revised Statutes 39:1305.

Local Economy

At the beginning of 2020, the nation entered what has been described as the fastest recession in its history. The pandemic caused by the COVID-19 virus has caused the loss of an estimated 20 million or more jobs. Currently, the general consensus is that the recovery from the virus-driven recession is not going to be swift. The pandemic put a hold on consumer spending and stunted gross domestic product (GDP, the value of all goods and services produced in the United States). The decline in consumer spending is adding to the downturn in the U.S. economy.



According to Gary Wagner, economics professor at the University of Louisiana, “Louisiana is projected to experience a recession more severe than the economic impacts of Hurricane Katrina and the Great Recession.” Wagner issued his Louisiana Economic Activity Forecast on May 20, 2020 with projections for recovery of an economy ravaged by COVID-19 and an anemic oil and gas industry. The baseline projection shows Louisiana’s economy declining at -20.5 percent in the second quarter, compared to -32.2 percent projected for the United States. However, the projected growth will be much slower than the nation and may last until 2022.

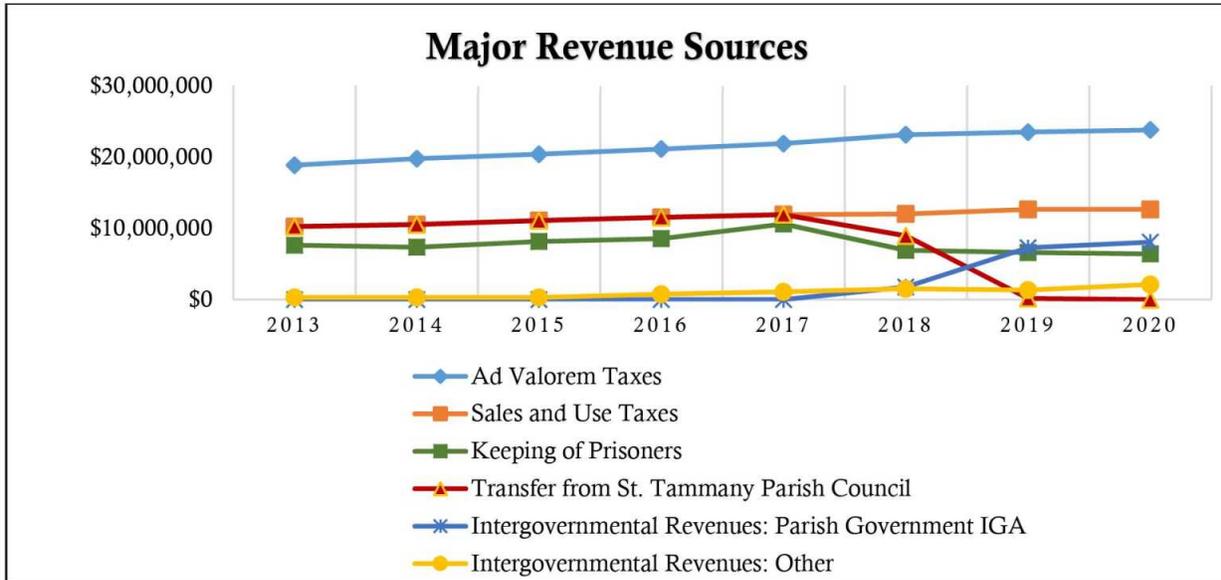
Since Governor John Bel Edwards issued a stay-home order on March 22nd, more than 600,000 workers have filed unemployment claims, with the largest number of new claims (215,000) occurring in the New Orleans metro area. Wagner’s projections show the unemployment rate remaining around 10 percent until the end of 2021 after reaching a high of 18.6 percent in March-April 2020. For comparison, Louisiana’s previous highest unemployment rate was in 1986 at 13.1 percent.

The greatest potential impact for the St. Tammany Parish Sheriff’s Office in these uncertain times was sales tax collections, as sales taxes represent 22.86 percent of all revenue collected in the General Fund. This source of revenue performed much higher than anticipated, ending the year with 2.89 percent gain over the previous fiscal year.

Revenue Sources

The four major revenue sources that comprise approximately 80% of all the revenue received for Sheriff’s Office operations are:

- Ad Valorem Taxes
- Sales and Use Taxes
- Keeping of Prisoners
- Intergovernmental Revenue

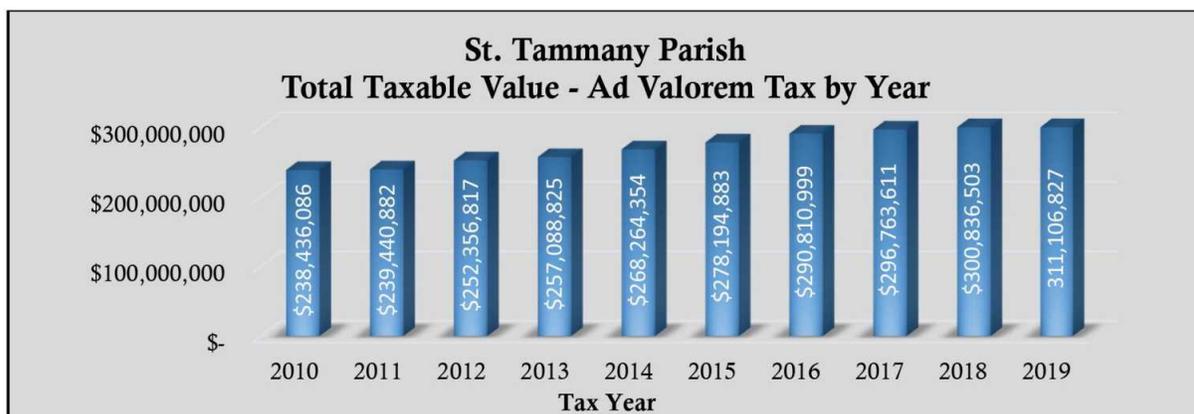


Ad valorem (Property Tax)

The Law Enforcement District levies 11.69 mills of ad valorem (property tax), which makes up 43% of the overall revenue in the General Fund. Property evaluation is affixed to a January 1st date, however taxes are collected in arrears at the end of each calendar year. This means our tax year collections are actually performed during the subsequent fiscal year. At the present, this translates to the collection of ad valorem taxes for the 2019 tax year occurring within our 2020 fiscal year.

St. Tammany Parish continues to experience modest growth in residential and commercial development and valuation. As such, ad valorem revenues are expected to continue the steady growth seen over the past two decades.

Below is a breakdown of ad valorem taxes for the last 10 tax years, and is based on the St. Tammany Parish Assessor’s Grand Recap.



Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the Assessor’s Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to an annual tax sale which adjudicate (are not purchased) and await redemption at an unknown future date. A calculation of the above effect can be seen upon examination of our most recent full year of collections; the actual amount collected of the original tax roll was 98.94 percent but increases to 99.71 percent when compared to the adjusted tax roll (as of July 2020).

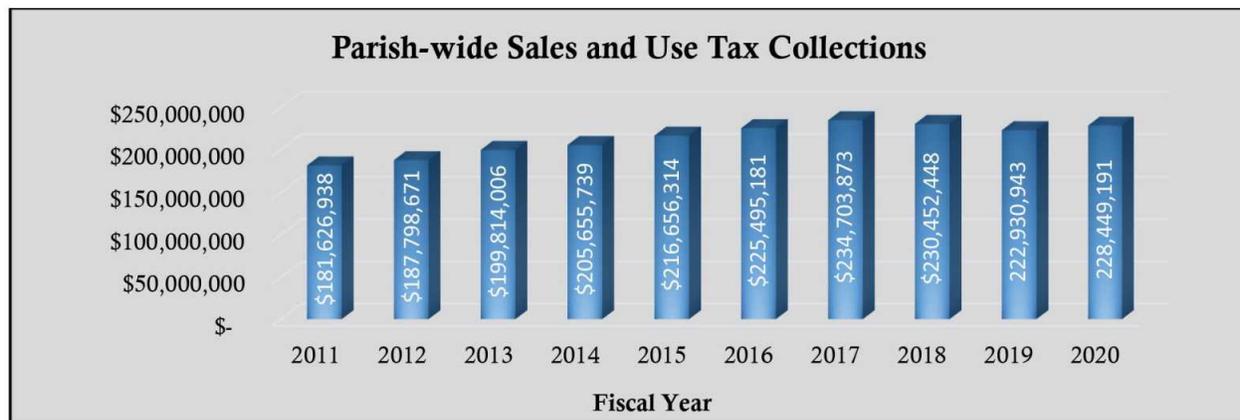
Sales and Use Taxes

The Law Enforcement District levies a 0.25 of a cent sales and use tax. It was last approved in March 2008 and was made permanent at that time. Sales tax revenues tend to be budgeted conservatively due to their volatile nature being intrinsically tied to economic performance and consumer confidence. Sales tax makes up 22.86% of the overall revenue in the General Fund.

Some taxing jurisdictions have not experienced the same pattern of growth in sales tax revenue. These differences are grounded in various factors, some of which are not economic in nature. Despite the economic volatility surrounding the COVID-19 pandemic, parish-wide sales tax revenue collections increased in 2020 by 2.48 percent.

Sales tax revenue in Fiscal Year 2020 for the law enforcement district increased at a rate that is more in line with past years. While non-essential businesses took a significant hit during the state mandated business closings, online retailer and essential business collections netted a 2.89 percent increase for the law enforcement district.

Below is a breakdown of sales and use taxes collected in the Parish for the last 10 fiscal years.



Keeping of Prisoners

Keeping of Prisoners accounts for 40.6% of the overall revenue in the Jail Fund. This revenue source is derived from agreements with Louisiana Department of Corrections, U.S. Department of Justice - United States Marshals Service, Immigration and Customs Enforcement, Bureau of Prisons, and Department of Homeland Security. These agreements allow the St. Tammany Parish Jail to house state and federal detainees. The population includes individuals charged with offenses being detained while awaiting trial; individuals who have been sentenced and are awaiting designation and transport to different facilities; and individuals who are awaiting a hearing on their immigration status or deportation.

The St. Tammany Parish Sheriff’s Office provides secure custody, safekeeping, housing, and care of

detainees in accordance with all state and local laws, standards, regulations, policies and court orders applicable to the operation of the jail. In exchange, the agency is reimbursed based on a specific and agreed upon per-diem rate. State and federal agencies are billed monthly based upon daily population.

Intergovernmental Revenue

The Sheriff's Office shares the statutory financial responsibility over the jail with St. Tammany Parish Government. The current priority objective is to work out jail financial and statutory obligations with parish government. This process has been underway for more than three years and negotiations continue. We have a year-to-year intergovernmental agreement with parish government for reimbursement of jail expense in lieu of sales tax collection transfers, which ceased in Fiscal Year 2018.

Other intergovernmental revenue in this category includes radio system reimbursements, District Attorney's Office forfeiture funds, state revenue sharing and Department of Corrections programs.

Intergovernmental revenue makes up 20.52% of total governmental funds revenue.

Overview of Crime Statistics

Curtailing criminal activity and enhancing public safety are the core factors that drive strategic operations of the St. Tammany Parish Sheriff's Office. While there are numerous ways to measure crime and the effectiveness of local law enforcement in a particular area, the universally accepted tool is the Federal Bureau of Investigation's (FBI) Uniform Crime Reporting (UCR) system, which measures the number of crimes committed in specific categories.

The number of crimes in major categories has dropped significantly in recent years despite a rapid increase in St. Tammany's population. Since the 1980s, the parish's population has more than doubled yet statistics show a marked decrease in major crimes reported between that decade and the 2010-2019 period. This positive trend continues.

The St. Tammany Parish Sheriff's Office has a very high solve rate. On average, more than 50 percent of all crimes are cleared every year. This achievement is attributable to the outstanding performance of Sheriff's Office investigators, acquisition of effective investigative technology and the cooperation and support of parish residents.

For the years 2010-2019, the comparative numbers are slightly skewed in the Rape category. This is because 2015 was the first full year in which new UCR standards for reporting rape cases were used.

MAJOR CRIMES REPORTED BY DECADE AND WITH 2020 DATA*						
	1980-1989	1990-1999	2000-2009	2010-2019	2020**	ANNUAL AVERAGE 2010-2020**
Est. population, St. Tammany Parish	110,869	144,508	233,740	258,111***	258,111***	
CRIME CATEGORY						
Murder/Negligent Homicide	97	70	74	57	9	6
Rape****	218	319	274	219	33	23
Robbery	421	467	348	196	16	19
Theft	18,262	21,222	18,891	13,601	814	1,310
Burglary	11,019	9,416	7,339	4,304	172	407
Motor Vehicle Theft	2,111	2,403	2,410	1,282	102	126

*Reported under FBI Uniform Crime Reporting. **2020 data is through October. ***July 1 2018 U.S. Census estimate. ****Includes attempted rape.

MAJOR CRIMES BY YEAR 2010-2020*											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020**
CRIME CATEGORY											
Murder/Negligent Homicide	6	5	7	0	4	3	4	12	9	5	9
Rape***	17	18	15	4	15	28	31	29	30	32	33
Robbery	21	20	15	26	18	18	23	17	25	13	16
Theft	1,532	1,794	1,755	1,413	1,119	1,305	1,264	1,264	1,078	980	814
Burglary	517	592	652	515	388	314	366	412	262	262	172
Motor Vehicle Theft	138	144	158	151	104	111	119	119	115	113	102

*FBI UCR statistics. **2020 data is through October. ***Includes attempted rape.

To address a growing drug problem, the Sheriff’s Office has increased the presence of patrol deputies and undercover narcotics detectives in areas of heightened criminal activity. The agency has established a Highway Enforcement Unit to patrol the three interstate highways that cross St. Tammany, seeking individuals trafficking drugs and stolen vehicles and to interdict human trafficking. In 2017, the Sheriff’s Office established a specially-trained Crisis Intervention Team and partnered with the local chapter of the National Alliance on Mental Illness to address mental health, which is believed to be a contributing factor in the increase of domestic-related homicides. In 2017, nearly half the homicides in unincorporated St. Tammany involved domestic violence. In 2018, Sheriff Smith signed a memorandum of understanding with all local law enforcement agencies aimed at reducing domestic violence in the parish.

The largest category of measured crimes committed in St. Tammany is theft, with 980 thefts and 113 vehicle thefts reported in calendar year 2019. For calendar year 2020, 814 thefts and 102 vehicle thefts had been reported through October, the latest period for which data is available. Theft statistics include reports of vehicle burglaries.

The St. Tammany Parish Sheriff’s Office continues to work with the community to further reduce crime by educating residents through social media posts, videos, homeowner group meetings and community outreach events. This partnership is a key to improving Sheriff’s Office efforts to combat crime and enhance public safety.

Long-term Financial Planning & Major Initiatives

Long-range financial plans serve as tools to identify issues and opportunities, and to provide the sheriff, staff, and citizens with insights to address issues impacting the agency’s financial condition. The sheriff’s plan typically employs a multi-year planning horizon of three to five years for projecting operations and capital expenditures and extended time frames for more extensive projects. Future projects will require additional revenue either from current sources or instruments such as grants, bonded debt or other resources.

To combat the growing Other Post-Employment Benefits (OPEB) liability reported since adoption of GASB No. 75 “Accounting and Financial Reporting for Other Post-Employment Benefits,” Sheriff Smith and his administration worked with legislators to achieve approval of legislation creating the St. Tammany Parish Retired Employee’s Insurance Fund (STREIF). The legislation creates a fund to provide for sheriff contributions and withdrawals from the fund; limitations on investments; membership and election of the advisory board and related matters. The Sheriff’s Office now has the ability to contribute and utilize funds for the payment of agency insurance costs for eligible retired sheriffs and deputy sheriffs. With the addition of the trust, the Sheriff’s Office has reported the net OPEB liability of \$29.9 M in the Fiscal Year 2020 Government-Wide Financial Statements. To ensure that these benefits can be paid as they come due, Sheriff Smith has invested \$2.35 M in funds

towards a long-term plan for funding the liability. The required yearly contributions will be determined annually by an actuary.

Currently, multiple long-term projects are being evaluated and are in exploratory phase including: a new training facility with indoor firing range, new command center, replacement records and jail management system and operational solutions for the loss of jail sales tax revenue.

Sheriff Smith continues the agency's dedicated focus on maintaining the safety of the people living and working in St. Tammany while ensuring transparency to keep the community's trust. Some initiatives accomplished this year include; provided uninterrupted services to our citizens and stakeholders during the COVID-19 pandemic, developed strategic plans to manage workforce shortages due to illness and personal hardships related to the virus, and taught additional diversity and sensitivity training for all employees.

The sheriff strives to maintain an unrestricted fund balance to provide for unanticipated expenditures of a non-recurring nature and/or to meet unexpected increases in costs. All fund designations and reserves are reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies will be addressed immediately. It is a goal to maintain a fund balance of at least 20% of the operating expenditures in the General Fund.

Relevant Financial Policies

The Sheriff's Office has established and adopted comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance, and support the Sheriff's Office commitment to sound financial management and financial stability.

These policies can be found within the notes to the financial statements on pages 59 - 100.

Acknowledgements

For the seventh consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the St. Tammany Parish Sheriff's Office for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2019. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievements Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

The St. Tammany Parish Sheriff's Office also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the sixth time. To receive the Distinguished Budget Presentation Award, the government must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The preparation of this report on a timely basis could not have been possible without the skillful efforts of the finance department's accounting staff, as well as many additional members of St. Tammany

Parish Sheriff's departments. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the St. Tammany Parish Sheriff's Office.

Respectfully submitted,



Randy Smith
Sheriff



Tiffany Carrasco
Chief Financial Officer





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**St. Tammany Parish Sheriff's Office
Louisiana**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

AS OF JUNE 30, 2020

**SHERIFF
Randy Smith**



**CHIEF DEPUTY
Jeff Boehm**



**DEPUTY CHIEF
Tiffany Carrasco**



**DEPUTY CHIEF
George Cox**



**DEPUTY CHIEF
Michael Ferrell**

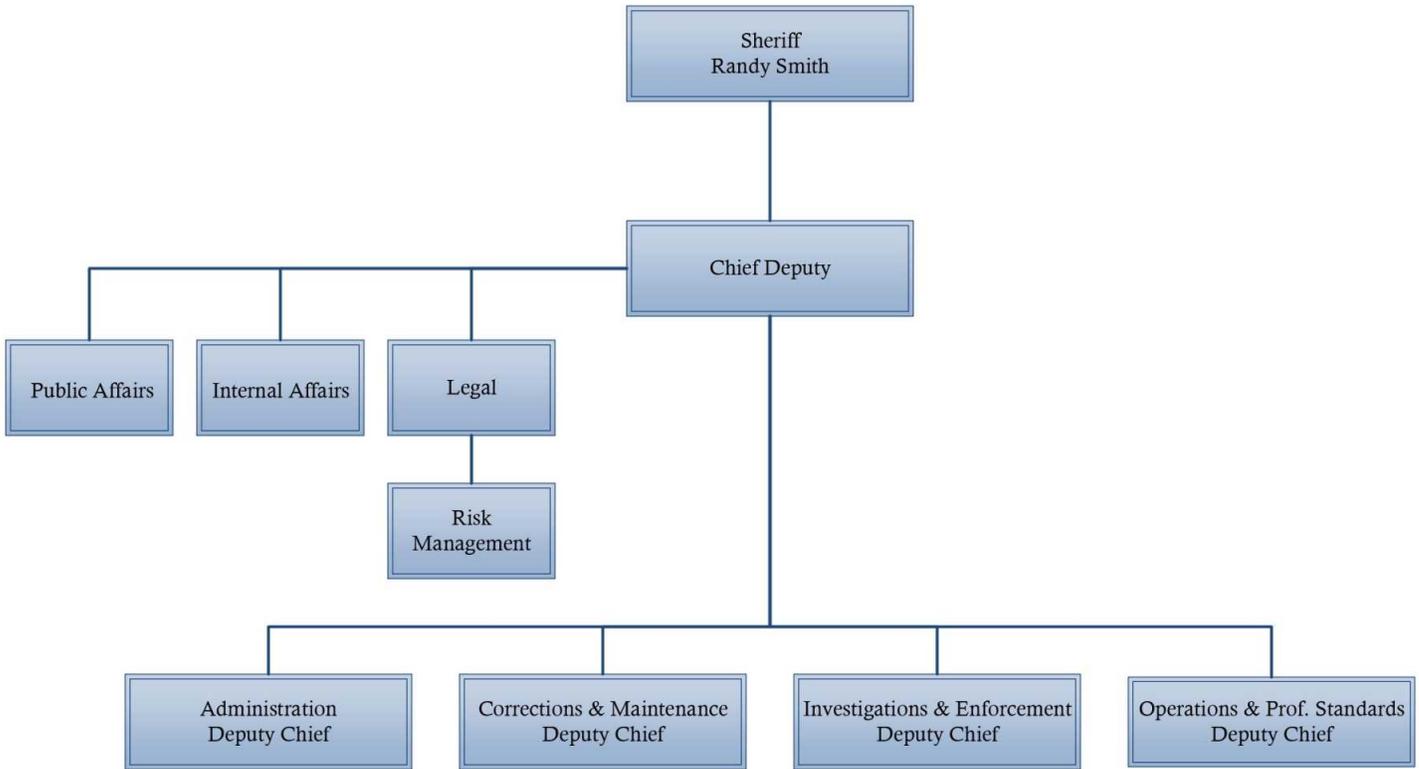


**DEPUTY CHIEF
Douglas Sharp**



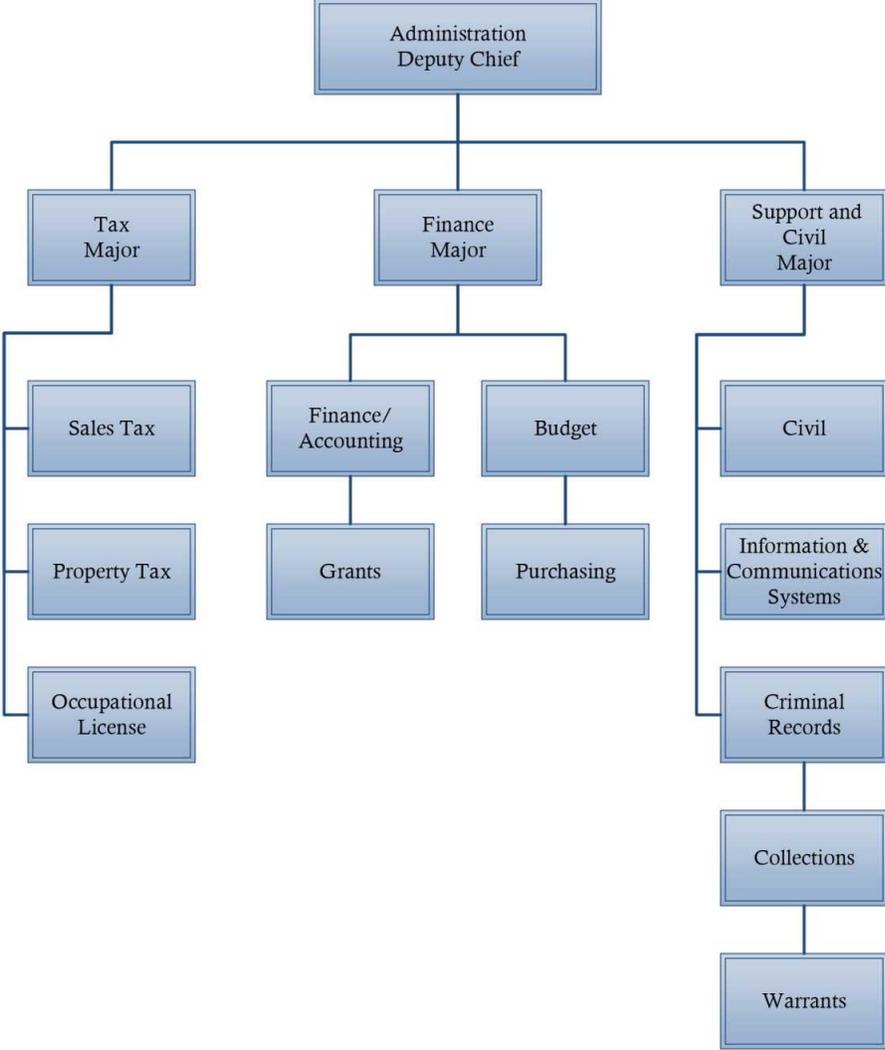
**ST. TAMMANY PARISH SHERIFF'S OFFICE
ORGANIZATIONAL CHART**

Sheriff and Executive Staff



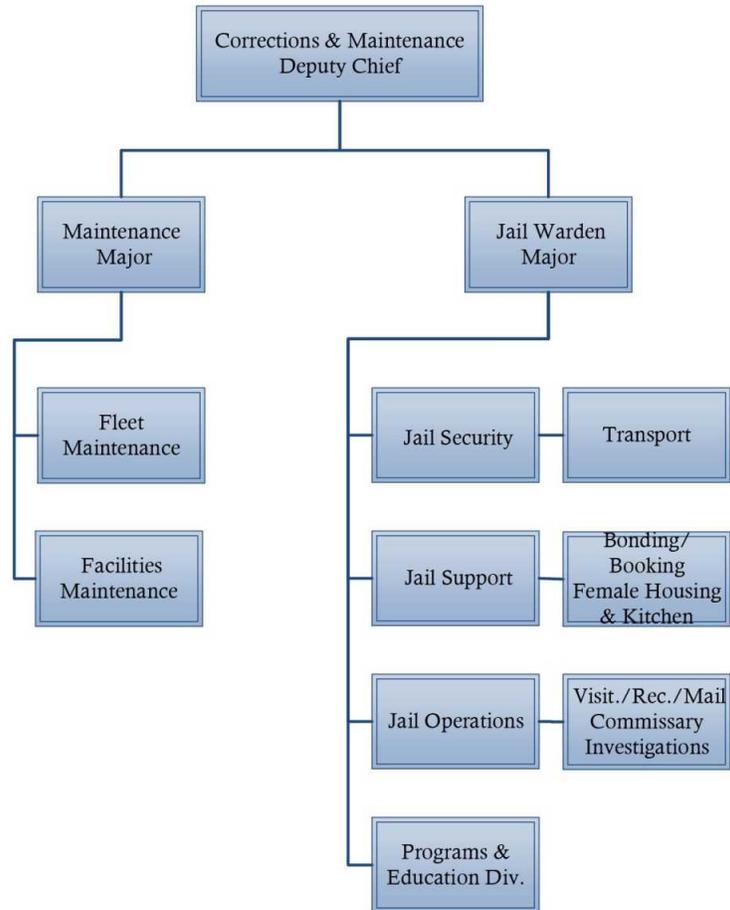
**ST. TAMMANY PARISH SHERIFF'S OFFICE
ORGANIZATIONAL CHART**

Administration



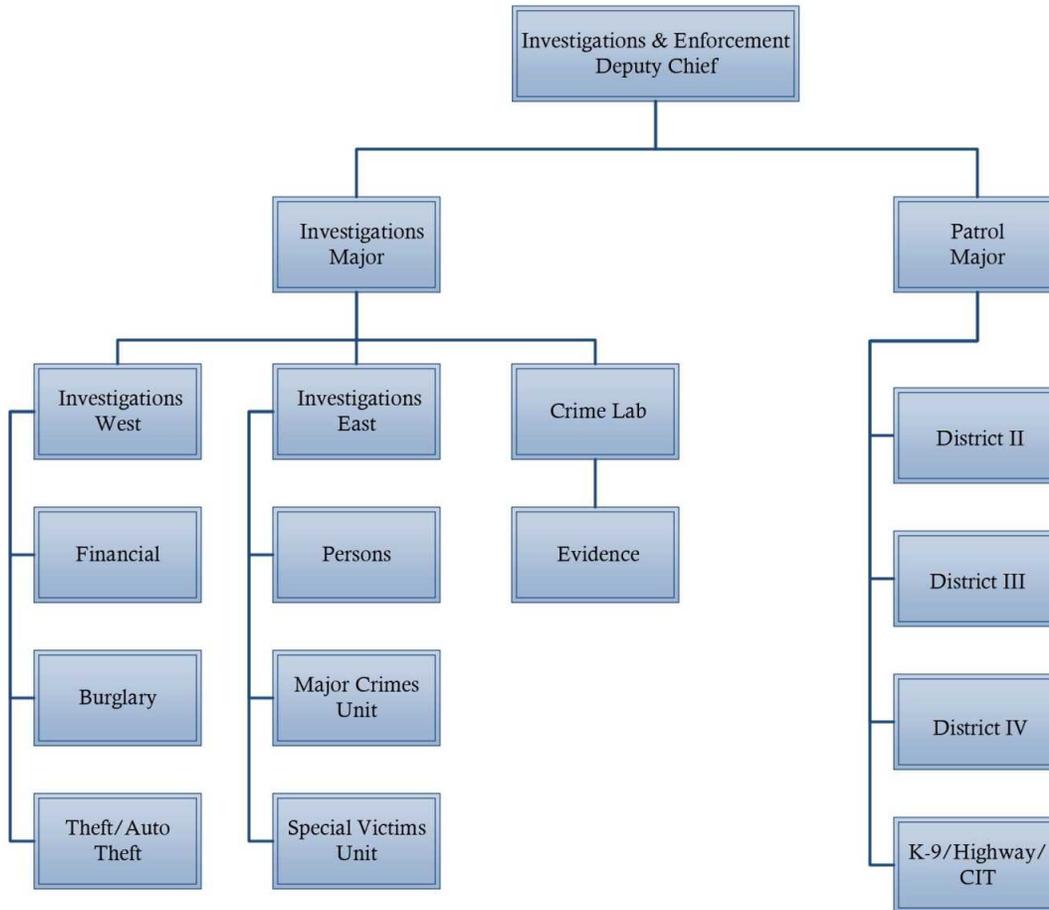
**ST. TAMMANY PARISH SHERIFF'S OFFICE
ORGANIZATIONAL CHART**

Corrections & Maintenance



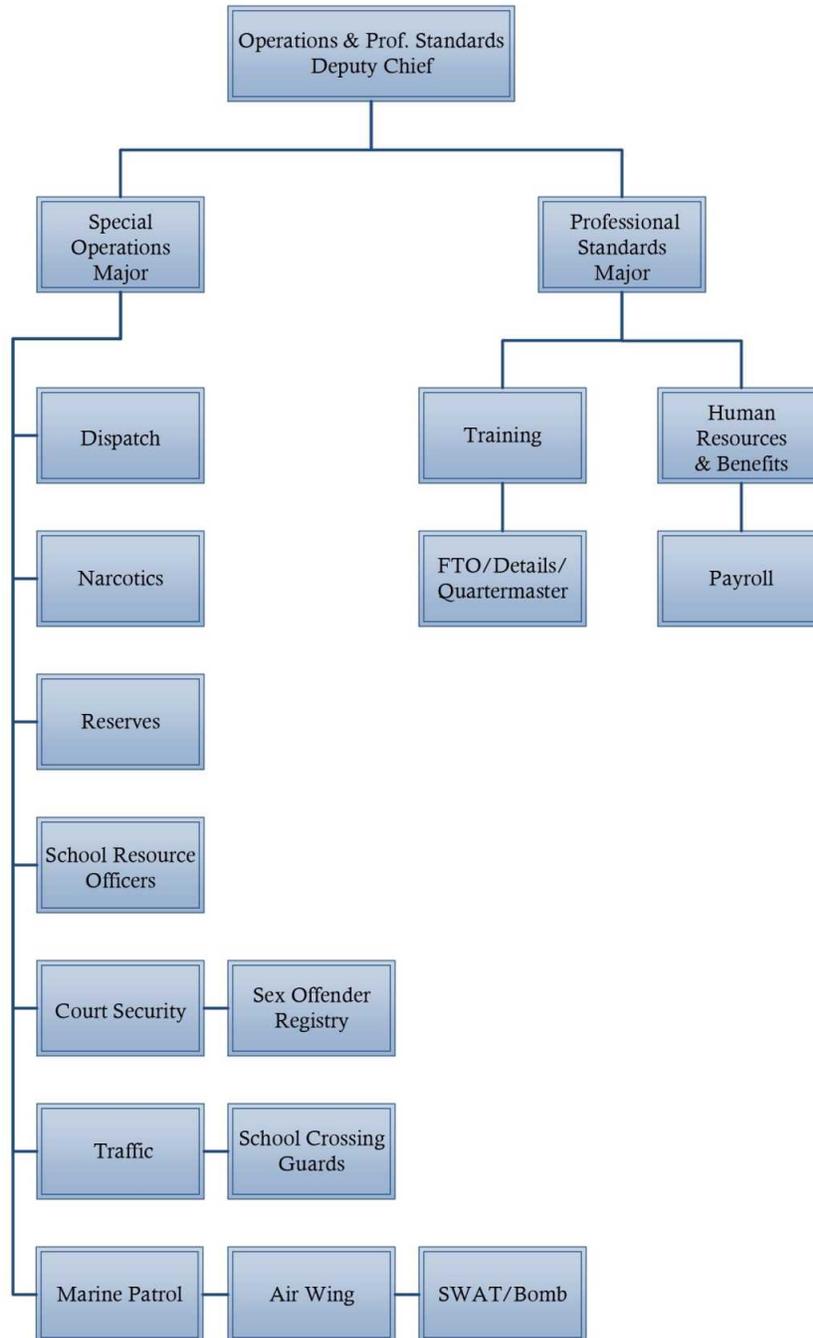
**ST. TAMMANY PARISH SHERIFF'S OFFICE
ORGANIZATIONAL CHART**

Investigations & Enforcement



**ST. TAMMANY PARISH SHERIFF'S OFFICE
ORGANIZATIONAL CHART**

Operations & Professional Standards





FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Honorable Randy Smith
St. Tammany Parish Sheriff
St. Tammany Parish, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2020, 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Jail Special Revenue Fund 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 (beginning on page 23), the schedule of changes in the net other post-employment benefit liability and related ratios, the schedule of employer contributions, and the schedule of investment returns (pages 103 - 105), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 107 and 108), 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 introductory section, the combining and individual non-major and fiduciary fund statements, and the statistical section, are presented for purposes of additional analysis and are not a required part of the basic 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 accompanying ad valorem tax affidavit and the schedule of compensation, benefits and other payments to agency head, are not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor.

The combining and individual non-major and fiduciary fund financial statements (beginning on page 112), the schedule of expenditures of federal awards (page 153), the ad valorem tax affidavit and the schedule of compensation, benefits and other payments to agency head (pages 119 and 120) 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 basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major and fiduciary fund financial statements, the schedule of expenditures of federal awards, the ad

valorem tax affidavit, and the schedule of compensation, benefits and other payments to agency head are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2020, 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.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
December 30, 2020



REQUIRED SUPPLEMENTAL INFORMATION (PART I)

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

As management of the St. Tammany Parish Sheriff's Office (Sheriff's Office), we prepared this narrative overview and analysis of the financial activities for fiscal year 2020 that ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-10 of this report.

Financial Highlights

- The sheriff's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,512,492, net position.
- The sheriff's total net position increased by \$9,410,877. Revenues increased by 4.1%, while expenses decreased by 2.7%. The net position increased over the balance at the beginning of the year primarily due to a decrease in the net Other Post-Employment Benefits (OPEB) liability in the amount of \$14,310,686 which was the result of changes in actuarial assumption and the formation of a trust fund to offset the liability.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$41,536,407, an increase of \$1,721,357 in comparison with the prior year. Approximately 67.8% of this amount, \$28,162,795, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was \$28,162,795 or approximately 58.0% of total General Fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the St. Tammany Parish Sheriff's Office basic financial statements. The St. Tammany Parish Sheriff's Office basic financial statements consist of three components:

- 1) Government-Wide financial statements
- 2) Fund financial statements
- 3) Notes to financial statements

This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the St. Tammany Parish Sheriff's Office finances, in a manner similar to a private-sector business.

The Statement of Net Position presents financial information on all of the Sheriff's Office assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the St. Tammany Parish Sheriff's Office is improving or worsening.

The Statement of Activities presents information showing how the St. Tammany Parish Sheriff's Office net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the St. Tammany Parish Sheriff's Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions. The governmental activities of the St. Tammany Parish Sheriff's Office include public safety and interest on long-term debt.

The government-wide financial statements are on pages 35-36 of this report.

Fund Financial Statements. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The St. Tammany Parish Sheriff's Office, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the St. Tammany Parish Sheriff's Office can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The St. Tammany Parish Sheriff's Office maintains six individual governmental funds: General Fund, Jail Special Revenue Fund, Capital Projects Fund, Commissary Special Revenue Fund, Crime Lab Special Revenue Fund, and Bond Sinking Fund. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Jail Special Revenue Fund, and Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The combining statements referred to earlier in connection with non-major governmental funds and agency funds are presented immediately following the required supplementary information starting on page 112.

The St. Tammany Parish Sheriff's Office adopts an annual appropriated budget for its General Fund and Special Revenue Funds. A budgetary comparison statement has been provided for the General

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

Fund and Jail Special Revenue Fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements are on pages 40-47 of this report.

Proprietary Funds. The St. Tammany Parish Sheriff's Office maintains one proprietary fund, the Internal Service Fund. The Internal Service Fund is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. The basic proprietary fund financial statements are on pages 50-52 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support sheriff's programs. The accounting used for fiduciary funds is much like those used for proprietary funds.

The St. Tammany Parish Sheriff's Office maintains six fiduciary funds. The first is an OPEB trust fund and the remaining five fiduciary funds are agency funds. Each fund is outlined below.

1. St. Tammany Retired Employees' Insurance Trust Fund (STREIF) – Act 142 of the 2019 Louisiana State Legislature and codified as Louisiana Revised Statute 13:5554.5 established the trust fund that accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan.
2. Sheriff's Fund Agency Fund – accounts for funds in connection with civil suits, sheriff sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.
3. Tax Collector Agency Fund – Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as collector of state, parish, and local taxes and fees. The Tax Collector Agency Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples include, ad valorem taxes, redemption fees, sales & use taxes, occupational license renewals, and state revenue sharing.
4. Jail Agency Fund – accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon completion of their jail sentence. The Jail Agency Fund also accounts for the collection and disbursement of certain fees charged to inmates upon incarceration.
5. Transitional Work Program Agency Fund – accounted for individual prisoner account balances that were in the Transitional Work Program. Funds were deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts were returned upon completion of their jail sentence. Effective July 1, 2013, the Transitional Work Program was privatized and remained privatized until June 30, 2016. On July 1, 2016 the Transitional Work Program was again operated by the Sheriff's Office. It was in operation until June 15, 2017 when the Transitional Work Program was closed. All funds owed to participants in the program were transferred in June and July of 2017. The remaining balance in this fund was disbursed in fiscal year 2020 and this fund is now closed.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

6. Fines and Cost Agency Fund – accounts for the collection and disbursement of fines and costs that are reviewed by the courts, in accordance with applicable law.

The fiduciary fund financial statements can be found on pages 56, 57, and combining and individual fund financial statements, agency funds on pages 116-117 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 59-100 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the St. Tammany Parish Sheriff's Office changes in net OPEB liability and related ratios, employer contributions, and investment return. Required supplementary information can be found on page 103-105 of this report.

The St. Tammany Parish Sheriff's Office has included the required supplemental information for the Sheriff's Office net pension liability and contributions to the Sheriff's Pension and Relief Fund. The required supplementary information can be found on pages 107 and 108.

Government-Wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the St. Tammany Parish Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$6,512,492 at the close of the most recent fiscal year.

St. Tammany Parish Sheriff's Office Net Position

	Governmental activities	
	2020	2019
Current Assets	\$ 50,578,876	\$ 46,551,131
Capital Assets, Net of Accumulated Depreciation	39,879,066	38,060,261
Total Assets	90,457,942	84,611,392
Deferred Outflows of Resources	14,196,567	11,577,651
Current Liabilities	10,155,414	7,612,959
Long-Term Liabilities	66,307,245	77,518,171
Total Liabilities	76,462,659	85,131,130
Deferred Inflows of Resources	21,679,358	13,956,298
Net Position:		
Net Investment in Capital Assets	19,890,272	20,336,025
Restricted for:		
Equitable Sharing	61,277	48,666
Crime Lab Expenditures	1,058,944	1,053,555
Debt Service	13,049	12,967
Unrestricted	(14,511,050)	(24,349,598)
Total Net Position	\$ 6,512,492	\$ (2,898,385)

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Management's Discussion and Analysis

A large portion of the St. Tammany Parish Sheriff's Office net position reflects its investment in capital assets (e.g., land, buildings, equipment, vehicles, etc.), less any related outstanding debt that was used to acquire those assets. The St. Tammany Parish Sheriff's Office uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

Although the St. Tammany Parish Sheriff's Office investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Tammany Parish Sheriff's Office net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit in unrestricted net position of \$14,511,050, is substantially related to the net pension liability and the net OPEB liability. See Notes 10 and 11 for further information.

The St. Tammany Parish Sheriff's Office overall net position increased \$9,410,877 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased \$9,410,877 from the prior fiscal year for an ending balance of \$6,512,492.

St. Tammany Parish Sheriff's Office Changes in Net Position

	Governmental Activities	
	2020	2019
Program Revenues		
Charges and Services	\$ 20,246,537	\$ 19,827,862
Operating Grants and Contributions	17,032,277	14,639,318
General Revenues		
Taxes		
Ad Valorem Taxes	24,700,790	24,022,322
Sales and Use Taxes	13,047,046	12,680,024
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	63,104	227,447
Interest and Investment Earnings	274,944	367,367
Other Revenues	484,634	1,123,183
Total Revenues	75,849,332	72,887,523
Expenses		
Public Safety	65,870,549	67,655,545
Interest on Long-Term Debt	567,906	604,956
Total Expenses	66,438,455	68,260,501
Change in Net Position	9,410,877	4,627,022
Net Position, Beginning of Year	(2,898,385)	(7,525,407)
Net Position, End of Year	\$ 6,512,492	\$ (2,898,385)

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

Key elements of the increase in net position are as follows:

Governmental activities revenues increased by 4.1%, while expenses decreased by 2.7%. The main reason revenue increased is due to CARES Act funding in the amount of \$1,723,512 in response to the COVID-19 pandemic. The main reason expenses decreased is due to a decrease in expenses related to the OPEB plan. In the current year, there was an OPEB benefit of \$881,107 due to changes in actuarial assumptions and the establishment of the STREIF; whereas, in the prior year the Sheriff recognized \$2,329,841 of OPEB expenses.

Financial Analysis of Governmental Funds

As noted earlier, the St. Tammany Parish Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the St. Tammany Parish Sheriff's Office governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the St. Tammany Parish Sheriff's Office financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party or the sheriff himself.

On June 30, 2020, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$41,536,407; an increase of \$1,721,357 in comparison with the prior year. Approximately 67.8% of this amount, \$28,162,795, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is:

- 1) Amount not in spendable form, Prepaid Items, is \$209,758
- 2) Amount restricted for particular purposes is \$1,133,270
- 3) Amount committed for particular purposes is \$12,030,584

The General Fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2020, the unassigned fund balance in the General Fund was \$28,162,795 and the total fund balance was \$28,433,830. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 58.0% of total General Fund expenditures. The total fund balance represents approximately 58.6% of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office General Fund decreased by \$2,526,876. This is primarily due to transfers out to the Jail Special Revenue Fund to fund the loss related to loss of tax funding in the amount of \$2,403,069 and transfers out to the Capital Projects Fund to fund future projects in the amount of \$4,923,513.

During fiscal year 2020, the fund balance of the St. Tammany Parish Sheriff's Office Jail Special Revenue Fund decreased by \$968,089, resulting in a fully depleted fund balance at year end. Despite decreases in personnel services in the Jail Special Revenue Fund totaling \$619,031, it is still necessary for the General Fund to transfer funds to operate the Jail. For fiscal year 2020, transfers were made from the General Fund to the Jail Special Revenue Fund in the amount of \$2,403,069 to supplement

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

the loss of sales tax funding in March 2018.

The Capital Projects Fund, a major fund, had a \$4,955,540 increase in fund balance during the fiscal year 2020 which put the overall fund balance at \$10,564,315. The increase in fund balance was the result of transfers from the General Fund related to commitments to fund capital projects in the future.

Proprietary Funds. The sheriff maintains one proprietary fund; the Internal Service Fund. The Internal Service Fund is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise.

Unrestricted net position of the Internal Service Fund at the end of fiscal year 2020 was \$2,675,659. The increase in net position of the Internal Service Fund was \$14,236. The increase in net position is the result of bank interest received.

General Fund Budgetary Highlights

The current year's revenues and expenditures warranted amendments to the original estimates based on the mid-year trends and more up to date short-term forecasting.

The most significant differences between estimated revenues and actual revenues were as follows:

<i>Revenue Source</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Actual Revenues</i>	<i>Difference Final Budget to Actual</i>
Ad Valorem Tax	\$23,800,000	\$24,390,000	\$24,700,790	\$310,790
Federal Grants	442,268	1,253,525	2,478,750	1,225,225
Sales and Use Taxes	12,650,000	12,400,000	13,047,046	647,046
Commissions - Sales and Use Taxes	2,569,000	2,500,000	2,623,667	123,667

St. Tammany Parish continued to experience slight growth in residential and commercial development and valuation. Collections of property tax in the last quarter of the fiscal year were greater than expected.

Federal grants revenues were greater than budgeted due to receipt of CARES Act funding near year end. The collectability related to this funding source is volatile thus was budgeted conservatively.

The budget related to sales and use taxes and commissions thereon was reduced in the final amended budget in anticipation of lower collections related to the COVID-19 pandemic. However, collections of sales and use taxes in the last quarter of the fiscal year were greater than expected.

The most significant differences between estimated expenditures and actual expenditures were as follows:

<i>Expenditures</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Actual Expenditures</i>	<i>Difference Final Budget to Actual</i>
Personnel Services	\$28,096,523	\$26,611,052	\$25,568,935	\$(1,042,117)
Operating Expenditures	4,359,255	4,158,866	3,587,509	(571,357)
Professional Fees	2,049,643	2,476,441	2,152,902	(323,539)
Capital Outlays	525,500	5,776,792	5,502,023	(274,769)

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

Personnel services experienced a favorable balance due to vacancies, as well as overtime funds allotted to multiple grants and intergovernmental agreements. These funds will be available the next fiscal year to be used through the expiration of the grant or agreement.

Operating expenditures had a favorable variance due to energy prices dropping and change of notification methods for property tax sale.

A favorable variance was noted in professional fees. Professional fees include consultant fees, legal fees and other fees that are not easily estimated, including maintenance contracts. The need for these services fluctuate. Some contracts are renegotiated, some cancelled and replaced with other options.

Due to COVID-19, several capital outlays that were budgeted were unavailable for purchase in the fiscal year, resulting in a favorable variance.

Capital Assets and Debt Administration

Capital Assets. The Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2020 amounts to \$39,879,066 (net of accumulated depreciation). This investment in capital assets includes assets not in service, land, leasehold improvements, buildings, other equipment, communications equipment, and vehicles. The total increase in capital assets for the current fiscal year was approximately \$1,818,805 or 4.8%, primarily related to the purchase of new vehicles.

St. Tammany Parish Sheriff's Office Capital Assets (net of accumulated depreciation)

	Governmental Activities	
	2020	2019
Assets not in Service	\$ 4,858,671	\$ 463,598
Land	2,878,144	2,878,144
Leasehold Improvements	151,687	167,131
Buildings	14,609,927	15,357,294
Other Equipment	2,215,176	2,350,806
Leased Equipment	152,801	196,304
Communication Equipment	12,604,152	13,948,097
Vehicles	2,408,508	2,698,887
Totals	\$ 39,879,066	\$ 38,060,261

Major capital asset events during the current fiscal year included the following:

- Assets that were purchased but not placed in service at a cost of \$4,395,073 due to delivery delays related to COVID-19.
- Depreciation expense for the year was \$4,207,530.
- Leased Equipment relates to leased agreements for office equipment which qualify as capital leases. See Note 8 for additional information.

Additional information on the Sheriff's Office capital assets can be found in Note 7 on page 75 of this report.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

Long-term Liabilities

On August 1, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011, in the amount of \$8,000,000, with final maturity on March 1, 2031. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, to include making capital improvements, comprising the acquisition of furnishings and equipment and paying the costs of issuance thereof. Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. has assigned the Series 2011 Bonds a municipal debt rating of "AA" (stable). S&P defines a rating of "AA" as having a very strong capacity to meet financial commitments. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2011. These funds are transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

On March 20, 2014, the Sheriff issued Limited Tax Revenue Bonds, Series 2014, in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. has assigned the Series 2014 Bonds a municipal debt rating of "AA" (stable). S&P defines a "AA" rating as having a very strong capacity to meet financial commitments. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2014. These funds will be transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

At the end of fiscal year 2020, the St. Tammany Parish Sheriff's Office had total bonded debt outstanding of \$16,132,646. The bond premium is included with the general obligation bonds as certificate of indebtedness payable in the current year statements.

St. Tammany Parish Sheriff's Office Long-term Liabilities

	Governmental Activities	
	2020	2019
Certificate of Indebtedness Payable	\$ 16,132,646	\$ 17,525,717
Capital Lease Payable	158,295	198,519
Net Pension Liability	21,596,253	17,011,141
Net OPEB Liability	29,905,403	44,216,089
Totals	\$ 67,792,597	\$ 78,951,466

In fiscal year 2020, the St. Tammany Parish Sheriff's Office total debt decreased by \$11,158,869 or 14.1%. This was primarily the result of the decrease in the net OPEB liability of \$14,310,686. For more detail on the net OPEB liability, see Note 10.

Capital Lease Payable relates to leased agreements for office equipment that qualifies as capital leases. See Note 8 for additional information.

Additional information on the St. Tammany Parish's Sheriff's Office long-term debt and other long-term liabilities can be found in Notes 8-11 on pages 76-91 of this report.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

Economic Factors and Next Year's Budget

The following economic factors impact the St. Tammany Parish Sheriff's Office and were considered in developing the 2020-2021 fiscal year budget.

- The COVID-19 pandemic remains a constant concern in our daily operations and keeping agency staff safe is a top priority. As the pandemic unfolded, the agency struggled to obtain personal protective equipment, but has since been able to maintain an adequate supply. At times, we creatively shift staffing to cover labor shortages due to illness and COVID-19 personal hardships. The agency monitors federal and state occupational health and safety protocols and adjusts operations accordingly. We closely monitor the financial market, as many of our revenue sources may be affected by reduced consumer spending and other economic factors. Coronavirus Emergency Supplemental Funding (CESF) became available to help with unexpected and unfunded costs. The Sheriff's Office expects to be reimbursed through CESF funding for the cost of new thermal scanners installed at our facilities in the new fiscal year. The Louisiana CARES Act Funds were also made available for necessary costs incurred in preparation, mitigation, response and recovery from the Coronavirus pandemic. As of this writing, the Sheriff's Office applied for and has been approved for costs incurred in the new fiscal year but due to funding limitations, the amount of reimbursement is unknown. The Sheriff's Office also intends to apply to the Federal Emergency Management Agency (FEMA) in the new fiscal year for reimbursement of covered costs.
- Amid uncertainty about the direction of the economy, the agency has taken a cautious approach to revenue projection. Calendar year 2020 started with the COVID-19 global pandemic, and the national economy quickly went into recession. Currently, the general consensus is that recovery from the COVID-19 recession is not going to be swift. With many businesses closed or operating at reduced capacity, there is unprecedented uncertainty in sales tax collections, at least in the near term. Sales taxes are the agency's largest revenue source.
- A tax dedicated to jail operations expired nearly three years ago and the jail's fund balance is now fully depleted. Transfers from the General Fund are now budgeted to supplement the loss of funding. Jail revenue and expenditures are monitored closely.
- Reissued the 2011 series bonds to generate cost savings of approximately \$552,000 over the life of the bond.
- Committed funds to capital projects to ensure continued investment into the community.

Requests for Information

This financial report is designed to provide a general overview of the St. Tammany Parish Sheriff's Office finances for all those with an interest in the sheriff's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Deputy Chief Tiffany Carrasco, 300 Brownswitch Road, Slidell, Louisiana, 70458.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2020

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 42,455,366
Investments	707,905
Receivables	7,196,291
Prepaid Expenses	217,314
Other Assets	2,000
Capital Assets, Not Being Depreciated	7,736,815
Capital Assets, Net of Accumulated Depreciation	<u>32,142,251</u>
Total Assets	<u>90,457,942</u>
Deferred Outflows of Resources	
Deferred Outflows - Pension	11,887,088
Deferred Outflows - Other Post-Employment Benefits	<u>2,309,479</u>
Total Deferred Outflows of Resources	<u>14,196,567</u>
Liabilities	
Accounts Payable	4,907,520
Accrued Liabilities	1,459,290
Accrued Liabilities - Bond Interest	177,935
Compensated Absences	1,914,325
Due to other Governmental Agency	210,992
Long-Term Liabilities	
Current Portion	
Certificates of Indebtedness Payable	1,443,071
Capital Lease Payable	42,281
Noncurrent Portion	
Certificates of Indebtedness Payable	14,689,575
Capital Lease Payable	116,014
Net Pension Liability	21,596,253
Net Other Post-Employment Benefits Liability	<u>29,905,403</u>
Total Liabilities	<u>76,462,659</u>
Deferred Inflows of Resources	
Deferred Inflows - Pension	5,836,860
Deferred Inflows - Other Post-Employment Benefits	<u>15,842,498</u>
Total Deferred Inflows of Resources	<u>21,679,358</u>
Net Position	
Net Investment in Capital Assets	19,890,272
Restricted for:	
Equitable Sharing	61,277
Crime Lab	1,058,944
Debt Service	13,049
Unrestricted	<u>(14,511,050)</u>
Total Net Position	<u>\$ 6,512,492</u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Statement of Activities
 For the Year Ended June 30, 2020

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 65,870,549	\$ 20,246,537	\$ 17,032,277	\$ (28,591,735)
Interest on Long-Term Debt	567,906	-	-	(567,906)
Total Governmental Activities	\$ 66,438,455	\$ 20,246,537	\$ 17,032,277	(29,159,641)
General Revenues				
Taxes				
Ad Valorem Taxes				24,700,790
Sales and Use Taxes				13,047,046
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				63,104
Interest and Investment Earnings				274,944
Other Revenues				484,634
Total General Revenues				38,570,518
Change in Net Position				9,410,877
Net Position, Beginning of Year				(2,898,385)
Net Position, End of Year				\$ 6,512,492

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

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FUND FINANCIAL STATEMENTS GOVERNMENTAL FUNDS

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Major Fund Descriptions
Governmental Funds
June 30, 2020

General Fund

The General Fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. The General Fund serves as the Sheriff's Office's primary operating fund. The two major forms of revenue for the fund include Ad Valorem Taxes and Sales and Use Taxes, while the two major forms of expenditures include Personnel Services and Payroll Benefits. From time to time, the General Fund may also record transfers out to the St. Tammany Retired Employees' Insurance Fund, Jail Special Revenue Fund, Capital Projects Fund and the Bond Sinking Fund.

Jail Special Revenue Fund

The Jail Special Revenue Fund accounts for the operations of the St. Tammany Parish Jail (the Jail). Revenues include reimbursements from the Department of Corrections and Department of Justice for the keeping of prisoners, and other grants and revenues including contracts with the St. Tammany Parish Government to provide payment for parish prisoners incarcerated in the Jail. From time to time, the Jail Special Revenue Fund may record transfers in from the General Fund and transfers out to the St. Tammany Retired Employees' Insurance Fund.

Capital Projects Fund

The Sheriff's Office maintains the Capital Projects Fund to account for the construction of new facilities and technology upgrades in St. Tammany Parish. From time to time, the Capital Projects Fund records transfers in from the General Fund.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 31,472,136	\$ -	\$ 5,640,802	\$ 2,614,532	\$ 39,727,470
Investments	707,905	-	-	-	707,905
Receivables	5,360,056	1,834,035	4,923,513	2,200	12,119,804
Prepaid Items	209,758	7,556	-	-	217,314
Other Assets	2,000	-	-	-	2,000
Total Assets	\$ 37,751,855	\$ 1,841,591	\$ 10,564,315	\$ 2,616,732	\$ 52,774,493
Liabilities					
Accounts Payable	\$ 8,145,383	\$ 1,560,037	\$ -	\$ 73,376	\$ 9,778,796
Accrued Liabilities	1,172,642	281,554	-	5,094	1,459,290
Total Liabilities	9,318,025	1,841,591	-	78,470	11,238,086
Fund Balances					
Nonspendable	209,758	-	-	-	209,758
Restricted, reported in:					
General Fund-Equitable Sharing	61,277	-	-	-	61,277
Special Revenue Funds-Crime Lab Equipment and Maintenance	-	-	-	1,058,944	1,058,944
Bond Sinking Fund-Bond Payments Series 2011 and Series 2014	-	-	-	13,049	13,049
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	10,564,315	-	10,564,315
Special Revenue Funds-Equipment and Facilities	-	-	-	1,466,269	1,466,269
Unassigned	28,162,795	-	-	-	28,162,795
Total Fund Balances	28,433,830	-	10,564,315	2,538,262	41,536,407
Total Liabilities and Fund Balances	\$ 37,751,855	\$ 1,841,591	\$ 10,564,315	\$ 2,616,732	\$ 52,774,493

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Balance Sheet
Governmental Funds to the Government-Wide Statement of Net Position
June 30, 2020

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

Total Fund Balances	\$ 41,536,407
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	39,879,066
Deferred Outflows of Resources	14,196,567
Internal service funds are used by management to charge liability claims and related expenses to individual funds and are included in governmental activities in the Statement of Net Position.	2,675,659
Accrued Liabilities - Bond Interest	(177,935)
Compensated Absences	(1,914,325)
Due to Other Governmental Agency	(210,992)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(16,132,646)
Capital Lease Payable	(158,295)
Net Pension Liability	(21,596,253)
Net Other Post-Employment Benefit Liability	(29,905,403)
Deferred Inflows of Resources	<u>(21,679,358)</u>
Net Position of Governmental Activities	<u><u>\$ 6,512,492</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 24,700,790	\$ -	\$ -	\$ -	\$ 24,700,790
Sales and Use Taxes	13,047,046	-	-	-	13,047,046
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	63,104	-	-	63,104
Federal Grants	2,478,750	-	-	-	2,478,750
State Revenue Sharing	470,064	-	-	-	470,064
State Supplemental Pay	2,032,497	543,164	-	6,011	2,581,672
Louisiana Department of Corrections Program	-	585,959	-	-	585,959
Other Intergovernmental Revenues	1,383,711	7,598,119	-	-	8,981,830
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	2,623,667	-	-	-	2,623,667
Other	886,130	683,654	-	365,314	1,935,098
Civil Fees	2,360,873	-	-	-	2,360,873
Criminal Fees	715,629	-	-	273,235	988,864
Keeping of Prisoners	-	6,540,218	-	-	6,540,218
Tax Research and Other Services	668,757	-	-	-	668,757
Salary Reimbursements & Other Charges for Services	5,091,659	37,401	-	-	5,129,060
Interest Earnings	212,534	1,860	32,027	14,287	260,708
Other Revenues	404,379	57,105	-	-	461,484
Total Revenues	57,076,486	16,110,584	32,027	658,847	73,877,944
Expenditures					
Public Safety					
Personnel Services	25,568,935	8,659,177	-	84,887	34,312,999
Payroll Benefits	9,209,638	2,504,743	-	27,025	11,741,406
Operating Expenditures	3,587,509	3,052,404	-	131,834	6,771,747
Professional Fees	2,152,902	3,569,890	-	109,651	5,832,443

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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Continued)
For the Year Ended June 30, 2020**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Expenditures (Continued)					
Materials and Supplies	\$ 914,872	\$ 410,772	\$ -	\$ -	\$ 1,325,644
Travel and Education	179,059	39,100	-	-	218,159
Insurance	1,426,326	170,265	-	44,668	1,641,259
Debt Service					
Principal	-	-	-	1,370,000	1,370,000
Interest	-	-	-	584,956	584,956
Capital Outlays	5,502,023	501,161	-	-	6,003,184
Total Expenditures	48,541,264	18,907,512	-	2,353,021	69,801,797
Excess (Deficiency) of Revenues Over Expenditures	8,535,222	(2,796,928)	32,027	(1,694,174)	4,076,147
Other Financing Sources (Uses)					
Transfers In	-	2,403,069	4,923,513	1,954,956	9,281,538
Transfers Out	(11,062,098)	(574,230)	-	-	(11,636,328)
Total Other Financing Sources (Uses)	(11,062,098)	1,828,839	4,923,513	1,954,956	(2,354,790)
Net Change in Fund Balances	(2,526,876)	(968,089)	4,955,540	260,782	1,721,357
Fund Balances, Beginning of Year	30,960,706	968,089	5,608,775	2,277,480	39,815,050
Fund Balances, End of Year	\$ 28,433,830	\$ -	\$ 10,564,315	\$ 2,538,262	\$ 41,536,407

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities
For the Year Ended June 30, 2020

Net Changes in Fund Balances - Total Governmental Funds	\$ 1,721,357
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeds depreciation.	1,795,655
The net effect of various transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.	
Donation of capital assets	67,084
Net book value of capital assets disposed	(43,934)
Governmental funds report employer contributions to its pension plan as expenditures. However, in the Statement of Activities, pension expense represents the Sheriff's proportionate share of the Sheriffs' Pension and Relief Fund's change in net pension liability.	(1,533,368)
Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds.	1,934,002
Capital leases and the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items.	1,433,295

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

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities (Continued)
For the Year Ended June 30, 2020

Change in accrued interest on long-term debt does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.	17,050
The change in due to other governmental agencies reported in the Statement of Activities does not require the use of current financial resources and, therefore is not reported as an expenditure in the governmental funds.	(83,973)
Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amounts earned during the year.	(131,323)
Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense/benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources.	1,866,006
Governmental funds report transfers between funds as other financing uses. However, in the Statement of Activities, contributions from the General Fund and Jail Special Revenue Fund to fund the OPEB trust is incorporated into the change in net OPEB liability and related deferred outflows and inflows of resources.	2,354,790
Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund.	<u>14,236</u>
Change in Net Position	<u><u>\$ 9,410,877</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 23,800,000	\$ 24,390,000	\$ 24,700,790	\$ 310,790
Sales and Use Taxes	12,650,000	12,400,000	13,047,046	647,046
Intergovernmental Revenues				
Federal Grants	442,268	1,253,525	2,478,750	1,225,225
State Revenue Sharing	470,380	470,380	470,064	(316)
State Supplemental Pay	2,156,737	2,089,543	2,032,497	(57,046)
Other Intergovernmental Revenues	1,340,143	1,377,981	1,383,711	5,730
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,569,000	2,500,000	2,623,667	123,667
Other	728,000	845,000	886,130	41,130
Civil Fees	2,900,000	2,300,000	2,360,873	60,873
Criminal Fees	805,340	690,625	715,629	25,004
Tax Research and Other Services	529,500	710,347	668,757	(41,590)
Salary Reimbursements & Other Charges for Service	3,739,266	5,112,298	5,091,659	(20,639)
Interest Earnings	171,500	192,500	212,534	20,034
Other Revenues	1,050,712	448,936	404,379	(44,557)
Total Revenues	53,352,846	54,781,135	57,076,486	2,295,351
Public Safety				
Personnel Services	28,096,523	26,611,052	25,568,935	1,042,117
Payroll Benefits	10,577,931	9,447,373	9,209,638	237,735
Operating Expenditures	4,359,255	4,158,865	3,587,509	571,356
Professional Fees	2,049,643	2,476,441	2,152,902	323,539
Materials and Supplies	487,174	995,725	914,872	80,853
Travel and Education	269,545	238,572	179,059	59,513
Insurance	1,647,670	1,472,335	1,426,326	46,009
Capital Outlays	525,500	5,776,792	5,502,023	274,769
Total Expenditures	48,013,241	51,177,155	48,541,264	2,635,891
Excess of Revenues Over Expenditures	5,339,605	3,603,980	8,535,222	4,931,242
Transfers Out	(5,313,001)	(7,254,644)	(11,062,098)	(3,807,454)
Total Other Financing Sources (Uses)	(5,313,001)	(7,254,644)	(11,062,098)	(3,807,454)
Net Changes in Fund Balance	\$ 26,604	\$ (3,650,664)	(2,526,876)	\$ 1,123,788
Fund Balance, Beginning of Year			30,960,706	
Fund Balance, End of Year			\$ 28,433,830	

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Jail Special Revenue Fund
For the Year Ended June 30, 2020

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ -	\$ 56,364	\$ 63,104	\$ 6,740
State Supplemental Pay	532,605	542,164	543,164	1,000
Louisiana Department of Corrections Program	550,000	671,790	585,959	(85,831)
Other Intergovernmental Revenues	8,840,612	7,598,119	7,598,119	-
Fees, Charges and Commissions for Services				
Other Commissions	636,000	650,073	683,654	33,581
Keeping of Prisoners	6,413,270	6,489,453	6,540,218	50,765
Salary Reimbursements	49,000	49,000	37,401	(11,599)
Interest Earnings	2,000	1,860	1,860	-
Other Revenues	33,000	58,082	57,105	(977)
Total Revenues	17,056,487	16,116,905	16,110,584	(6,321)
Expenditures				
Public Safety				
Personnel Services	9,078,735	9,081,390	8,659,177	422,213
Payroll Benefits	2,987,957	2,613,256	2,504,743	108,513
Operating Expenditures	3,486,968	3,427,250	3,052,404	374,846
Professional Fees	3,654,826	3,633,462	3,569,890	63,572
Materials and Supplies	392,200	455,401	410,772	44,629
Travel and Education	55,500	64,900	39,100	25,800
Insurance	297,710	127,157	170,265	(43,108)
Capital Outlays	782,220	627,076	501,161	125,915
Total Expenditures	20,736,116	20,029,892	18,907,512	1,122,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,679,629)	(3,912,987)	(2,796,928)	1,116,059
Other Financing Sources (Uses)				
Transfers In	3,358,045	3,519,128	2,403,069	(1,116,059)
Transfers Out	-	(574,230)	(574,230)	-
Total Other Financing Sources (Uses)	3,358,045	2,944,898	1,828,839	(1,116,059)
Net Changes in Fund Balance	\$ (321,584)	\$ (968,089)	(968,089)	\$ 0
Fund Balance, Beginning of Year			968,089	
Fund Balance, End of Year			\$ -	

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



FUND FINANCIAL STATEMENTS PROPRIETARY FUNDS

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Proprietary Fund
June 30, 2020

Internal Service Fund (Risk Management)

The Proprietary Fund of the Sheriff's Office accounts for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Accrued liabilities include provisions for claims reported but not paid as of the fiscal year end.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Fund - Internal Service Fund
June 30, 2020

Current Assets

Cash and Cash Equivalents \$ 2,727,896

Total Current Assets 2,727,896

Current Liabilities

Claims Payable 52,237

Total Current Liabilities 52,237

Net Position

Unrestricted \$ 2,675,659

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2020

Operating Revenues	
Fund Premiums	<u>\$ 933,630</u>
Total Operating Revenues	<u>933,630</u>
Operating Expenses	
Claims and Legal Fees	<u>933,630</u>
Total Operating Expenses	<u>933,630</u>
Operating Income	-
Nonoperating Revenues	
Interest Earned	<u>14,236</u>
Change in Net Position	14,236
Net Position, Beginning of Year	<u>2,661,423</u>
Net Position, End of Year	<u><u>\$ 2,675,659</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2020

Cash Flows from Operating Activities	
Fund Premiums	\$ 933,630
Claims and Legal Fees	<u>(971,127)</u>
Net Cash Used by Operating Activities	<u>(37,497)</u>
Cash Flows from Investing Activities	
Interest Earned	<u>14,236</u>
Net Cash Provided by Investing Activities	<u>14,236</u>
Net Decrease in Cash and Cash Equivalents	(23,261)
Cash and Cash Equivalents, Beginning of Year	<u>2,751,157</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,727,896</u>
Reconciliation of Operating Income to Net Cash Used by Operating Activities	
Operating Income	\$ -
Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities:	
Change in Claims Payable	<u>(37,497)</u>
Net Cash Used by Operating Activities	<u>\$ (37,497)</u>

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

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FUND FINANCIAL STATEMENTS FIDUCIARY FUNDS

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Fiduciary Funds
June 30, 2020

St. Tammany Retired Employees' Insurance Fund (STREIF)

The STREIF is an OPEB trust fund that accounts for the discretionary contributions made by the sheriff through transfers from the General Fund and the Jail Special Revenue Fund and the accumulated earnings on the contributions invested. Expenditures are limited to paying insurance costs, claims, or premiums for retired sheriffs and retired deputy sheriffs and all costs associated with administering the STREIF. The fund was created by Louisiana Revised Statute §13.5554.5.

Agency Funds

As the Ex-Officio Tax Collector of the Parish of St. Tammany, the sheriff is responsible for collecting and disbursing ad valorem (property) taxes, parish occupational licenses, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the District Court. The sheriff is also contracted to be the sole tax collector for the collection and distribution of sales and use taxes throughout the Parish. The Sheriff's Agency Funds accounts for the collection and distribution of these funds as well as the Jail Agency Fund, which accounts for individual prisoner account balances.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	St. Tammany Retired Employees' Insurance Trust Fund	Total Agency Funds
Assets		
Cash and Cash Equivalents	\$ -	\$ 29,992,642
Investments	<u>2,354,791</u>	<u>-</u>
Total Assets	<u><u>\$ 2,354,791</u></u>	<u><u>\$ 29,992,642</u></u>
Liabilities		
Due to Taxing Bodies and Others	<u>\$ -</u>	<u>\$ 29,992,642</u>
Total Liabilities	<u><u>\$ -</u></u>	<u><u>\$ 29,992,642</u></u>
Net Position		
Restricted for other postemployment benefits	<u>\$ 2,354,791</u>	<u>\$ -</u>
Total Liabilities and Net Position	<u><u>\$ 2,354,791</u></u>	<u><u>\$ 29,992,642</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Change in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2020

	St. Tammany Retired Employees' Insurance Trust Fund
Additions	
Employer contributions	
General Fund	\$ 1,780,560
Jail Special Revenue Fund	574,230
Total contributions	<u>2,354,790</u>
Investment earnings	
Interest	<u>1</u>
Net investment earnings	<u>1</u>
Total additions	<u>2,354,791</u>
Deductions	<u>-</u>
Change in Fiduciary Net Position	2,354,791
Net Position, Beginning of Year	-
Net Position, End of Year	<u>\$ 2,354,791</u>

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



NOTES TO THE FINANCIAL STATEMENTS

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the St. Tammany Parish Sheriff serves a four-year term as the chief executive officer of the Law Enforcement District and ex-officio tax collector of St. Tammany Parish. The sheriff administers the parish jail operations and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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 patrols, investigations and other law enforcement activities. In addition, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish, state or federal government.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and disbursing ad valorem taxes, parish occupational licenses, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the district court. The sheriff is also contracted to be the sole tax collector for the collection and distribution of sales and use taxes throughout the parish.

Reporting Entity

For financial reporting 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 St. Tammany Parish Council (the Parish Council) as required by Louisiana law, the sheriff is financially 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, et cetera.

Based on these criteria, the sheriff has no component units.

Basis of Presentation

The accompanying basic financial statements of the St. Tammany Parish Sheriff's Office 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.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the Internal Service Fund. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Sheriff's Office. All fiduciary activities are reported only in the fund financial statements. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include:

- 1) Charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function; and
- 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Taxes and other items not included among program revenues are reported instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the sheriff's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The sheriff reports the following major governmental funds:

- The General Fund is the primary operating fund of the sheriff. It accounts for all the financial resources except those that are required to be accounted for in other funds.
- The Jail Special Revenue Fund accounts for the operations of the St. Tammany Parish Jail. The parish has entered into a contract with the sheriff from January 1, 2019 through December 31, 2019 and a new contract from January 1, 2020 to December 31, 2020 to provide payment for parish prisoners incarcerated in the Jail. Revenues also include reimbursements from the Louisiana Department of Corrections and Department of Justice for the keeping of prisoners, and other grants and revenues.
- The Capital Projects Fund accounts for any long-term construction of new facilities and technology upgrades in St. Tammany Parish.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Additionally, the sheriff reports the following fund types:

- The Internal Service Fund is a proprietary fund used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Accrued liabilities include provisions for claims reported but not yet paid as of the fiscal year end. The self-insured retention policy has a \$2,625,000 aggregate retention.
- The Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the sheriff's programs. The funds accounted for in this category by the sheriff are agency funds and an OPEB Trust Fund. The OPEB Trust Fund accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan. The Agency Funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

During the course of operations, the sheriff has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem taxes are recognized as revenues in the year for which they are levied.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded generally when the related fund liability is incurred as under accrual accounting. However, interest and principal payment on general long-term debt, which are recognized when due, and certain compensated absences and claims and judgments, which are recognized later based on specific accounting rules applicable to each, generally when payment is due.

Ad valorem taxes, sales and use taxes, occupational licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, thus have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measureable and available only when cash is received by the sheriff.

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The OEPB Trust Fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Agency Fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

Annual Budget

The proposed 2019-2020 budgets for the General Fund and the Jail Special Revenue Fund were made available for public inspection at the Sheriff's Office on May 29, 2019. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Wednesday, June 12, 2019. The budget, which includes proposed expenditures and the means of financing them, was published in the official journal prior to the public hearing. The sheriff legally adopted the proposed budget on the date of the public hearing. The budget was amended on Thursday, June 11, 2020 and was subsequently published in the official journal. All appropriations lapsed at year-end.

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Jail Special Revenue Fund with three exceptions: sales and use taxes and commissions associated with collections are recognized as revenue in the

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting (Continued)

month they are collected by the sheriff; expenditures represented by unpaid invoices after the year-end cut-off and which were not encumbered are recognized when paid; and amounts paid under capital leases are budgeted as expenditures.

Other funds do not have appropriated budgets since other means control the use of these resources.

The appropriated budget is prepared by fund, function, and department. Managers are allowed to transfer funds within their department's discretionary spending line items as long as the bottom line is not affected. Transfers of appropriations between departments require the approval of the chief financial officer, chief deputy, or the sheriff, as required. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Estimates

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

Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or under the laws of the United States. Deposits must be made in a bank domiciled or having branch offices in the parish where the funds are collected.

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2020, the sheriff's investments consisting of cash equivalents and a government money market fund are reported at fair value based on published market prices.

The sheriff will have the following objectives with regard to investments:

- Safety of invested funds;
- Maintenance of sufficient liquidity to meet cash flow needs;
- Attainment of the maximum yield possible consistent with the first two objectives.

The St. Tammany Retired Employees' Insurance Fund (STREIF) is included in the Retired Employees Benefits Trust Fund as an investment asset. The sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund. These investments are managed by an investment management company.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets are capitalized at historical cost, or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The sheriff maintains a threshold level of \$2,500 or more for capitalizing assets. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.

Capital assets are recorded as expenditures in the governmental funds, and are recorded as assets in the Government-Wide Statement of Net Position. All capital assets, other than land and construction in progress, are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Other Equipment	3 - 5 Years
Vehicles	3 - 5 Years
Leased Equipment	5 Years
Communication Equipment	10 Years
Leasehold Improvements	5 - 30 Years
Buildings	30 Years

Compensated Absences

Employees of the Sheriff's Office earn between 128 and 208 hours of annual leave depending on the length of their service. Annual leave is accrued each pay period. Annual leave cannot exceed the employees' maximum earned annually plus 40 hours at any time. If this occurs, the employee accrues no additional annual leave until the balance is below the annual threshold plus 40 hours. All annual leave earned at June 30, 2020 will be used in the following year. It cannot be accumulated. The following is a summary of the compensated absences liability for the fiscal year ended June 30, 2020.

<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due within</u> <u>One Year</u>
\$ 1,783,002	\$ 2,061,729	\$ (1,930,406)	\$ 1,914,325	\$ 1,914,325

Extended illness benefits (sick leave) is earned at the rate of 4.62 hours per pay period with a maximum of 480 hours allowed. EIB lapses upon termination. Employees are not compensated for any portion of their extended illness benefits at their retirement or termination. Paid time off for earned sick leave is contingent on an illness – a specific event

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

that is outside the control of the employer and employee and is therefore not included in the compensated absences liability.

Interfund Transactions

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement 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 (expense/ expenditure) until that time.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement 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) until that time.

Net Position Classifications

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

- Net Investment in Capital Assets – The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Position Classifications (Continued)

- Restricted Net Position – consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

The sheriff may fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the sheriff's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Classifications

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the sheriff is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

- Nonspendable – This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
- Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the sheriff to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
- Committed – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by the sheriff. Those committed amounts cannot be used for any other purpose unless the sheriff removes or changes the specified

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Balance Classifications (Continued)

use by taking the same type of action it employed previously to commit those amounts. Fund balance amounts are committed through a formal notification by the sheriff.

- Assigned – This component consists of amounts constrained by the sheriff's intent to be used for specific purposes, but are neither restricted nor committed. Fund balances may be assigned through the following: 1) The sheriff assigns amounts for a specific purpose 2) All remaining positive spendable amounts in the governmental funds, other than the General Fund, that are neither restricted nor committed.
- Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund. When both restricted and unrestricted resources are available for use, it is the sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are available for use it is the sheriff's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Fund Balance Flow Assumption

The sheriff may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the sheriff's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from fund premiums and claims and legal fees. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund ("Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Pensions (Continued)

as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the St. Tammany Retired Employees' Insurance Fund ("STREIF") and additions to/deductions from the STREIF's fiduciary net position have been determined on the same basis as they are reported by the STREIF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the sheriff's fiscal year 2020.

1. *Statement No. 84 – Fiduciary Activities (2021)*
2. *Statement No. 87 – Leases (2022)*
3. *Statement No. 89 – Accounting for Interest Cost during the Period of Construction (2022)*
4. *Statement No. 90 – Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61 (2021)*
5. *Statement No. 91 – Conduit Debt Obligations (2023)*

The sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2021 and later.

Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between the net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the Government-Wide Statement of Activities.

Following are details of certain net adjustments to increase/decrease net changes in fund balances total to arrive at change in net position of governmental activities.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)

The Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between the net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$1,795,655 difference are as follows:

Capital Outlays	\$ 6,003,185
Depreciation Expense	<u>(4,207,530)</u>
	<u>\$ 1,795,655</u>

Another element of that reconciliation states that "Gain on the disposal of capital assets in the Statement of Activities is presented net of the accumulated depreciation on the asset sold and therefore is less than the gain reported in the governmental funds." The detail of this \$43,934 is as follows:

Gain reported in the government wide financials	\$ 140,034
Gain reported in the fund financials	<u>(183,968)</u>
Net book value of capital assets disposed	<u>\$ (43,934)</u>

Governmental funds report employer contributions to its pension plan as expenditures. However, in the Statement of Activities, pension expense represents the sheriff's proportionate share of the Sheriffs' Pension and Relief Fund's change in net pension liability. See note 10 for more information. The detail of this \$1,533,368 is as follows:

Pension expense	\$ (5,529,683)
Pension plan contributions	<u>3,996,315</u>
Pension expense in excess of pension plan contributions	<u>\$ (1,533,368)</u>

Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds. See Note 10 for more detailed information. The detail of this \$1,934,002 is as follows:

Revenue from sheriff's proportionate share of non-employer contributions to the pension plan	\$ 1,934,002
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**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)

Another element of that reconciliation states that “The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of the \$1,433,295 difference are as follows:

Principal repayments and premium amortization on Certificates of Indebtedness Payable	\$ 1,393,071
Decrease in obligations under capital leases, net of repayments	40,224
	<u>\$ 1,433,295</u>

Accrued interest on long-term debt (e.g., certificates of indebtedness) does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.

Accrued interest Bond Series 2011 and Bond Series 2014-prior year	\$ 194,985
Accrued interest Bond Series 2011 and Bond Series 2014-current year	(177,935)
Change in accrued interest Bond Series 2011 and Bond Series 2014	<u>\$ 17,050</u>

Amounts due to other governmental agencies represent an estimated liability payable to the Governor's Office of Homeland Security and Emergency Preparedness. The change in Due to Other Governmental Agencies reported in the Statement of Activities does not require the use of current financial resources and, therefore is not reported as an expenditure in the governmental funds.

Due to Other Governmental Agencies-prior year	\$ 127,019
Due to Other Governmental Agencies-current year	(210,992)
Change in Due to Other Governmental Agencies	<u>\$ (83,973)</u>

Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amount earned during the year. The detail of this \$131,323 difference is as follows:

Compensated absences - prior year	\$ 1,783,002
Compensated absences - current year	(1,914,325)
Change in compensated absences liability	<u>\$ (131,323)</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)

Governmental funds report payments of other post-employment benefits for retirees, made directly by the Sheriff's Office, as expenditures. However, in the Statement of Activities, the OPEB expense or benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. The detail of this \$1,866,006 difference is as follows:

OPEB Benefit	\$ 881,107
Benefit payments made directly by the Sheriff's Office	984,899
	<u>\$ 1,866,006</u>

Governmental funds report transfers to other funds as other financing uses. However, in the Statement of Activities, the transfer to the STREIF Fund is reflected as a contribution to the employee benefit plan. The detail of this \$2,345,790 difference is as follows:

Transfer of funds to STREIF Trust Fund to fund future OPEB obligations	\$ 2,354,790
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Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund. The detail of this \$14,236 difference is as follows:

Change in net position in the Internal Service Fund	\$ 14,236
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Note 3. Levied Taxes

Ad Valorem taxes for the Law Enforcement District are levied on the assessed value of all real property, and business merchandise/movable property located in the parish as of January 1st. These taxes are collected annually in arrears and are due by December 31st. Assessed values are established by the St. Tammany Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. An evaluation of all property is required to be completed no less than every four years. Subsequent to year end, an evaluation of the 2020 tax roll was performed. Previously the last evaluation was completed for the 2016 tax roll.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 3. Levied Taxes (Continued)

The following is a summary of authorized and levied ad valorem taxes for the year:

	Millage	Expiration Date
1998 Law Enforcement District	4.89	2027
Constitutional Law Enforcement District	6.80	N/A

These millages were adopted for the purpose of general law enforcement support.

Note 4. Cash and Cash Equivalents

At June 30, 2020, the sheriff had \$72,448,008 (book balance) in interest-bearing demand deposits as follows:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Interest Bearing Deposits	\$ 42,455,366	\$ 29,992,642	\$ 72,448,008

These deposits are stated at cost, which approximates market.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the sheriff's deposits may not be returned. As of June 30, 2020, the total bank balance of \$74,390,223 was secured from risk by \$250,000 of FDIC coverage and \$77,847,235 by a pledge of securities through a collateral agreement between Capital One, N.A. (the fiscal agent bank) and The Bank of New York. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the sheriff and the fiscal agent bank.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 5. Investments

At June 30, 2020, the sheriff had investments of \$3,062,696 in various cash equivalents and securities.

Interest Rate Risk

Investment	Maturity	Fair Value
STRXX US	Varies	\$ 440,297
Cash Equivalents	None	<u>2,622,399</u>
Total		<u>\$ 3,062,696</u>

Reconciliation to the financial statements

Per Government-Wide Statement of Net Position	\$ 707,905
Per Statement of Fiduciary Net Position	<u>2,354,791</u>
Total	<u>\$ 3,062,696</u>

The sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investment securities held by the sheriff at June 30, 2020 were measured using Level 1 inputs.

UBS Select Treasury Investor Fund (STRXX US) operates as a government money market fund under the Rule 2a-7 of the Investment Company Act.

Credit Risk

Investment	Composite Rating	Percentage
STRXX US	AAA	14.38%
Cash Equivalents	Varies	85.62%

The sheriff's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, does not specifically address interest rate risk and investment credit risk, and has no formal limit on the amount the sheriff may invest in any one issuer, except as limited by LA Revised Statute 33:2955.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 6. Receivables

The receivables at June 30, 2020, were as follows:

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Commissary Special Revenue Fund	Governmental Funds Total
Sales and Use Taxes	\$ 2,325,882	\$ -	\$ -	\$ -	\$ 2,325,882
Ad Valorem Taxes	279,668	-	-	-	279,668
Due from St. Tammany Parish Council	10,193	646,376	-	-	656,569
Salary Reimbursements	410,280	-	-	-	410,280
Federal Funds	1,928,190	-	-	-	1,928,190
Fees, Charges and Commissions for Services	397,118	1,187,659	-	2,200	1,586,977
Due from General Fund	-	-	4,923,513	-	4,923,513
Other	8,725	-	-	-	8,725
	<u>\$ 5,360,056</u>	<u>\$ 1,834,035</u>	<u>\$ 4,923,513</u>	<u>\$ 2,200</u>	<u>\$ 12,119,804</u>

All receivables are considered to be fully collected within one year of the end of the fiscal year.

No allowance for doubtful accounts is deemed necessary.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 7. Capital Assets

Capital assets activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Assets Not in Service	\$ 463,598	\$ 4,763,261	\$ (368,188)	\$ 4,858,671
Land	2,878,144	-	-	2,878,144
Total Capital Assets, Not Being Depreciated	3,341,742	4,763,261	(368,188)	7,736,815
Capital Assets, Being Depreciated				
Leasehold Improvements	253,131	-	-	253,131
Buildings	22,212,548	-	-	22,212,548
Other Equipment	11,882,408	638,315	(1,563,217)	10,957,506
Leased Equipment	216,710	-	-	216,710
Communication Equipment	25,719,668	248,479	(9,632,797)	16,335,350
Vehicles	16,808,863	788,402	(1,654,511)	15,942,754
Total Capital Assets, Being Depreciated	77,093,328	1,675,196	(12,850,525)	65,917,999
Less Accumulated Depreciation for:				
Leasehold Improvements	(86,000)	(15,444)	-	(101,444)
Buildings	(6,855,254)	(747,367)	-	(7,602,621)
Other Equipment	(9,531,602)	(758,506)	1,547,778	(8,742,330)
Leased Equipment	(20,406)	(43,503)	-	(63,909)
Communication Equipment	(11,771,571)	(1,567,687)	9,608,060	(3,731,198)
Vehicles	(14,109,976)	(1,075,023)	1,650,753	(13,534,246)
Total Accumulated Depreciation	(42,374,809)	(4,207,530)	12,806,591	(33,775,748)
Total Capital Assets Being Depreciated, Net	34,718,519	(2,532,334)	(43,934)	32,142,251
Governmental Activities - Capital Assets, Net	\$ 38,060,261	\$ 2,230,927	\$ (412,122)	\$ 39,879,066

Depreciation expense of \$4,207,530 was charged to governmental activities- public safety for the year ended June 30, 2020.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 8. Leases

Operating Leases

The sheriff is obligated under certain leases accounted for as operating leases. These operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the sheriff's Statement of Net Position. Lease payments of \$283,697 were made during the year ended June 30, 2020 for rental of buildings and other infrastructure used in the operation of the Sheriff's Office. These amounts are reported as public safety expenses in the Statement of Activities and Operating Expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

The following is a schedule of future minimum lease payments at June 30th:

2021	\$ 260,126
2022	261,691
2023	263,171
2024	261,514
2025	78,682
Thereafter	<u>1,505,382</u>
Total Future Minimum Lease Payments	<u>\$ 2,630,566</u>

Capital Leases

The sheriff entered into leases for office equipment with Canon Solutions America in December 2018 and May 2019. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, it has been recorded at the present value of the future minimum lease payments as of the date of its inception. The lease term is 5 years with the first installment due in January of 2019. The leased office equipment has been capitalized into capital assets on the government-wide financials. See Note 7 for additional information.

The following is a schedule of future minimum lease payments at June 30th:

	Principal Payments	Interest Payments	Total
2021	\$ 42,281	\$ 6,955	\$ 49,236
2022	44,445	4,791	49,236
2023	46,719	2,517	49,236
2024	24,850	374	25,224
	<u>\$ 158,295</u>	<u>\$ 14,637</u>	<u>\$ 172,932</u>

The following is a summary of the capital lease payable for the fiscal year ended June 30, 2020:

Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due within One Year
\$ 198,518	\$ -	\$ (40,223)	\$ 158,295	\$ 42,281

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 9. Long-Term Debt

The following is a summary of long-term debt of the sheriff for the year ended June 30, 2020:

Type of Debt	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Certificate of Indebtedness					
Series 2011	\$ 5,605,000	\$ -	\$ (365,000)	\$ 5,240,000	\$ 380,000
Certificate of Indebtedness					
Series 2014	11,920,717	-	(1,028,071)	10,892,646	1,063,071
Total Governmental Activities					
Long-term Debt	\$ 17,525,717	\$ -	\$ (1,393,071)	\$ 16,132,646	\$ 1,443,071

At June 30, 2020, the sheriff was obligated under the following agreements:

On August 18, 2011, the sheriff issued Limited Tax Revenue Bonds, Series 2011 in the amount of \$8,000,000, with final maturity on March 1, 2031. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and equipment, and paying the costs of issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2020, the bonds had fixed rates ranging from 3.0% to 4.0%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

On March 20, 2014, the sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2020, the bonds had fixed rates ranging from 3.0% to 4.0%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. ("S&P") has assigned the Series 2011 and the Series 2014 Bonds a municipal debt rating of "AA" (stable). S&P defines a "AA" rating as having a very strong capacity to meet financial commitments.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 9. Long-Term Debt (Continued)

Total future principal and interest payments under the certificates of indebtedness were as follows:

Year Ending June 30, 2019	Principal	Bond Premium	Total Principal and Bond Premium	Interest	Total
2021	\$ 1,420,000	\$ 23,071	\$ 1,443,071	\$ 533,806	\$ 1,976,877
2022	1,475,000	23,071	1,498,071	480,806	1,978,877
2023	1,525,000	23,071	1,548,071	425,806	1,973,877
2024	1,580,000	23,071	1,603,071	379,538	1,982,609
2025	1,640,000	23,071	1,663,071	331,050	1,994,121
Thereafter	8,285,000	92,291	8,377,291	854,569	9,231,860
Total	\$ 15,925,000	\$ 207,646	\$ 16,132,646	\$3,005,575	\$ 19,138,221

The sheriff had no unused lines of credit as of June 30, 2020.

Note 10. Post-Employment Benefits

General Information about the OPEB Plan

Plan Description and Administration – The sheriff provides certain continuing health care and life insurance benefits for its retired employees through the St. Tammany Parish Sheriff's OPEB Plan (the OPEB Plan). The OPEB plan is a single-employer defined benefit OPEB plan administered by the sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the sheriff. In fiscal year 2020, the St. Tammany Parish Retired Employees' Insurance Fund (the STREIF) was established to provide for funding of insurance premiums for eligible retired sheriffs, retired deputy sheriffs, and other retired employees of the Sheriff's Office in accordance with the provisions of Section 13:5554.5 of the Louisiana Revised Statute. The STREIF is included as a fiduciary fund in the sheriff's financial statements. Separate stand-alone statements are not issued for the plan.

Management of the OPEB Plan and the STREIF – As provided in the Declaration of Trust, the STREIF is controlled, managed, and administered by the St. Tammany Parish Sheriff's Office as trustee. The controller of the Sheriff's Office serves as trust administrator and is responsible for authorizing disbursements, carrying out the directives of the Sheriff's Office and other oversight tasks. To provide recommendations concerning the investment of the STREIF funds, the sheriff has established an Investment Advisory Board, elected by active members. The trustee may rely upon and take action based upon reports submitted by the Investment Advisory Board.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Plan Membership – At June 30, 2020, the Plan’s membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	168
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>677</u>
	<u>845</u>

Benefits Provided – Medical, dental and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical/dental coverage for the retiree only (not dependents) for retirees who retired prior to September 1, 2012. The employer pays a graded percentage of the premium for retirees who retire on and after September 1, 2012 equal to 3 1/3% multiplied by the number of years of service at retirement, to a maximum of 100% at 30 years. In addition to meeting the retirement eligibility requirements of the Louisiana Sheriffs' Pension and Relief Fund, employees hired before September 1, 2012 must have 12 years of credible service at the Sheriff’s Office and employees hired after September 1, 2012 must have 15 years of credible service at the Sheriff’s Office to be eligible for Other Post-Employment Benefits.

Life insurance coverage is available to retirees after retirement by election. The retiree "pays" for 100% of the cost of the retiree life insurance, but it is a blended rate. The implicit employer subsidy is the unblended rate thus determined less the blended rate paid by the retiree. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Contributions – The sheriff has the authority to establish and amend the contribution requirements of the sheriff and the plan members. Plan members are not required to contribute to their post employment benefits costs. Contributions are generally funded proportionately by the general fund and jail special revenue fund. In June 2020, the sheriff contributed \$2,354,790 to the STREIF.

Investments

Investment policy – The Investment Advisory Board meets with the STREIF’s Financial Advisor periodically to review the asset allocation and to make recommendations to the trustee for any changes deemed necessary. The following was the asset allocation policy as of June 30, 2020; however, due to the timing of the initial deposit, the target allocation was not achieved until subsequent to year end:

<u>Asset Class</u>	<u>Target Allocation</u>
Total Fixed Income	48%
Total Equity Based	50%
Cash	2%

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Concentrations – All investments are in cash and cash equivalents on June 30, 2020.

<u>Asset Class</u>	<u>Actual Allocation</u>
Total Fixed Income	0%
Total Equity Based	0%
Money Market/Certificates of Deposit	0%
Cash and Cash Equivalents	100%

Rate of Return – For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 0.0%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the net OPEB liability of the sheriff at June 30, 2020, were as follows:

Total OPEB liability	\$ 32,260,194
Less: Plan fiduciary net position	<u>2,354,791</u>
Sheriff's net OPEB liability	<u>\$ 29,905,403</u>
Plan fiduciary net position as a percentage of the total OPEB liability	7.30%

The sheriff's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	2.5%, including inflation
Employee turnover	13%
Expected remaining service lives	5 years (Prior measurement 12 to 15 years)
Investment rate of return	3.5% annually (Beginning of Year to Determine ADC) 5.0% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years and 4.5% annually thereafter
Mortality	SOA RP-2000 Table

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2019.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	6.0%
Corporate Bonds	5.0%
Agency Bonds	3.5%
Cash and Cash Equivalents	0.0%

Discount Rate – The discount rate used to measure the total OPEB liability was 5.0%. The projection of cash flows used to determine the discount rate assumed that the sheriff contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)- (b)
Balances at June 30, 2019	\$ 44,216,089	\$ -	\$ 44,216,089
Changes for the year:			
Service cost	549,633	-	549,633
Interest	1,530,327	-	1,530,327
Differences between expected and actual experience	(2,937,044)	-	(2,937,044)
Employer contributions to trust	-	2,354,790	(2,354,790)
Net investment income	-	1	(1)
Changes in assumptions	(10,113,912)	-	(10,113,912)
Benefit payments			
a. From trust	-	-	-
b. Direct	(984,899)	-	(984,899)
Net changes	(11,955,895)	2,354,791	(14,310,686)
Balances at June 30, 2020	\$ 32,260,194	\$ 2,354,791	\$ 29,905,403

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Sensitivity of the net OPEB liability to changes in the discount rate – The following represents the net OPEB liability of the sheriff, as well as what the sheriff's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.0%) or 1-percentage-point higher (6.0%) than the current discount rate:

	1.0% Decrease 4.0%	Current Discount Rate 5.0%	1.0% Increase 6.0%
Total OPEB Liability	\$ 34,246,432	\$ 29,905,403	\$ 26,436,134

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following represents the net OPEB liability of the sheriff, as well as what the sheriff's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease 4.5%	Current Discount Rate 5.5%	1.0% Increase 6.5%
Total OPEB Liability	\$ 26,360,692	\$ 29,905,403	\$ 34,311,120

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

For the year ended June 30, 2020, the sheriff recognized OPEB expense (benefit) of \$(881,107). At June 30, 2020, the sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 323,240	\$ 7,751,368
Net difference between projected and actual earnings on OPEB plan investments	32,966	-
Changes in Assumptions	1,953,273	8,091,130
Total	<u>\$ 2,309,479</u>	<u>\$ 15,842,498</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Years Ending June 30:	Net Amount to be Recognized
2021	\$ (2,919,858)
2022	(2,919,858)
2023	(2,919,858)
2024	(2,919,858)
2025	(317,909)
Thereafter	(1,535,678)
	<u>\$ (13,533,019)</u>

Note 11. Pension Plan

Plan Description

Substantially all employees of the St. Tammany Parish Sheriff's Office participate in the Sheriffs' Pension and Relief Fund ("Fund"). The Fund is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of Sheriff's Offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The sheriffs' Pension and Relief Fund issues a stand alone financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana Legislative Auditor's website at www.la.la.gov or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

Benefits Provided

All sheriffs and deputies who are found to be physically fit, who earn at least \$1,000 and who at the time of original employment was age 18 or older are required to participate in the pension plan. The Fund provides retirement, disability and survivor benefits as follows:

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

Retirement benefits

Members who became eligible for membership prior to January 1, 2012:

Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's final average compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of final average compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty with an actuarially reduced benefit. 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 became eligible for membership on or after January 1, 2012:

Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service, the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's final average compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of final average compensation.

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ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

Eligible for Membership

Calculation of Final Average Compensation

On or Before June 30, 2006

Average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

After June 30, 2006 and
Before July 1, 2013

Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period.

On or After July 1, 2013

Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Disability benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability occurs; there are no service requirements for a service related disability. Benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the member's accrued retirement benefit at the time of the termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits

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 eighteen 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 to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic Option 2 benefit. The additional benefit payable to children shall be the same as those 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-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred benefits

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.

Back Deferred Retirement Option Plan (Back-DROP)

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 time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or 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 multiplied 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 Adjustments

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.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. The sheriff was required to contribute 12.25% from July 1, 2019 to June 30, 2020. Employees are required to contribute 10.25% of their annual pay. In addition, the Fund also received non-employer contributions including ad valorem taxes, insurance premium taxes and state revenue sharing funds. The support from other non-employer contributing entities is not considered to be a special funding situation. The sheriff's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The sheriff's proportionate share of employer contributions for the measurement period was \$3,924,959 and the proportionate share of non-employer contributions was \$1,934,002.

The sheriff's actual contributions to the pension for the years ended June 30, 2020, 2019, and 2018, were \$3,996,315, \$3,926,992, and \$3,893,903, respectively.

The sheriff's portion of contributions are generally funded proportionately by the general fund and jail special revenue fund.

The Sheriff had \$148,081 of short-term payables for employer contributions which were due to the Fund at June 30, 2020.

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

At June 30, 2020, the Sheriff's Office reported a liability of \$21,596,253 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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 reported liability at June 30, 2020 increased by \$4,585,112 from the prior year liability of \$17,011,141 because of changes in the Fund's net pension liability and the sheriff's proportionate share of that liability.

The sheriff's allocation of the net pension liability was based on the sheriff's projected contribution effort to the plan for the next fiscal year as compared to the total of projected contributions of all participants, actuarially determined. At June 30, 2019, the sheriff's proportion was 4.565583%, which was an increase of .129416% from the 4.436167% proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the sheriff recognized pension expense of \$5,529,683.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2020, the sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected expected and actual experience	\$ -	\$ 4,137,404
Changes of assumptions	6,600,118	-
Net difference between projected and actual earnings on pension plan investments	777,151	-
Changes in proportion and differences between sheriff's contributions and proportionate share of contributions	513,504	1,699,456
Contributions made subsequent to the measurement date	3,996,315	-
	<u>\$ 11,887,088</u>	<u>\$ 5,836,860</u>

The Sheriff's Office recognized in pension expense its proportionate share of the Fund's change in net pension liability as follows:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

Changes in assumptions about future economic demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Changes in the sheriff's proportionate share of the collective net pension liability and collective

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in Sheriff's pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between contributions remitted to the Fund during the measurement period and the employer's proportionate share of contributions are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Deferred outflows of resources related to pensions resulting from the sheriff's contributions subsequent to the measurement date in the amount of \$3,996,315 will be recognized as a reduction of the 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 Ended June 30th	Amount
2021	\$ 978,333
2022	(995,802)
2023	638,039
2024	931,685
2025	501,658
	<u>\$ 2,053,913</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Actuarial Assumptions

The total net pension liability in the June 30, 2019 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actual Cost Method	Entry Age Normal
Investment Rate of Return	7.10%, net of investment expense
Projected Salary Increases	5.5% (2.50% inflation, 3.00% Merit)
Mortality Rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table for disabled annuitants
Expected Remaining Service Lives	2019-2018: 6 years; 2017-2016: 7 years; 2015-2013: 6 years
Cost of Living Adjustments	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 mortality rate assumptions were set after reviewing an experience study performed over the period of 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.

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 11. 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 the June 30, 2019 valuation were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equities	62.00%	7.10%	4.40%
Fixed Income	23.00%	3.00%	0.70%
Alternatives	15.00%	4.60%	0.60%
Total	100.00%		5.70%
Inflation			2.40%
Expected Arithmetic Nominal Return			8.10%

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the Fund's actuary. Based on these 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. For the June 30, 2018 valuation, the discount rate used to measure the total pension liability was 7.25 percent.

Sensitivity of the sheriff's proportionate share of the net pension liability to changes in the discount rate

The following presents the sheriff's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the sheriff's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.10 percent) or 1 percentage point higher (8.10 percent) than the current rate:

1% Decrease	Current Discount Rate	1% Increase
6.10%	7.10%	8.10%
\$ 45,161,067	\$ 21,596,253	\$ 1,764,314

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund's financial report.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 12. Deferred Compensation Plan

Employees of the sheriff may elect to participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Deferred Compensation Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

Currently, the sheriff does not contribute to the deferred compensation plan.

Note 13. Litigation and Contingency

From time to time the Sheriff's Office is involved in litigation arising from normal day to day operations. In the opinion of the Sheriff's Office legal counsel, financial exposure to and the resolution of these lawsuits does not create a liability to the Sheriff's Office in excess of insurance coverage, nor does any lawsuit present a materially adverse impact on the operations of the office.

During the fiscal year ended June 30, 2012, the Office of Inspector General audited grant award funds received from the Federal Emergency Management Agency (FEMA), whereas FEMA disallowed certain expenses submitted for reimbursement. The Sheriff's Office disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff's Office to net all balances of reimbursement funds due to the Sheriff's Office and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) however grants due to the Sheriff's Office are still under review. The estimated amount due to FEMA as of June 30, 2020 is \$210,992. The liability is recorded in the Government-Wide Statement of Net Position, as due to other governmental agencies.

Note 14. Changes in Agency Fund Balances

A summary of changes in balances due to taxing bodies and others follows:

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Work Release Fund	Fines and Cost Fund	Total
Balance at						
June 30, 2019	\$ 2,302,457	\$ 23,812,901	\$ 440,204	\$ 10,392	\$ 624,936	\$ 27,190,890
Additions	14,225,200	550,930,968	658,209	-	3,537,425	569,351,802
Deductions	(14,178,781)	(547,908,964)	(619,045)	(10,392)	(3,832,868)	(566,550,050)
Balance at						
June 30, 2020	\$ 2,348,876	\$ 26,834,905	\$ 479,368	\$ -	\$ 329,493	\$ 29,992,642

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 15. Self-Insurance

The Sheriff's Office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The sheriff has contracted with various insurers to cover the risk of loss on assets, which the Sheriff's Office owns, with the exception of motor vehicles for which the sheriff retains the risk of loss. The Sheriff's Office has retained a portion of the risks as to general and police professional liability for which the sheriff has established an internal service fund to account for and finance the Sheriff's Office portion of these risks.

Liability Risk Management

The sheriff has established a self-insurance fund for his deductible for general liability, professional liability, and automobile liability. The sheriff purchases insurance contracts for the coverage of general liability, professional liability, and automobile liability and buildings and contents.

Limit of coverage is \$1,000,000 for liability with \$2,000,000 excess coverage. The sheriff self-insures retention of \$750,000 per occurrence for general liability, professional liability, and automobile liability. The insurance covers up to a maximum of \$3,000,000 aggregate per claim year for all occurrences. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. Resources to fund the plan are recorded as revenues. Settlements did not exceed coverages in the current year. Insurance coverage's have not significantly changed from the prior year. Claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claim liabilities include an amount for claims that have been incurred but not paid as of June 30, 2020. These liabilities are recorded at their present value of \$52,237.

Changes in the balances of claim liabilities during fiscal years 2020, 2019 and 2018, are as follows:

	2020	2019	2018
Beginning of Year Liability	\$ 89,734	\$ 48,655	\$ 95,247
Claims and Legal Fees	933,630	885,119	1,056,951
Payments	(971,127)	(844,040)	(1,103,543)
Balance at Fiscal Year End	\$ 52,237	\$ 89,734	\$ 48,655

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2020, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$1,322,896.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 17. Intergovernmental Agreement

Effective January 1, 2019, the sheriff and the parish entered into an agreement through December 31, 2019, whereas the Parish recognizes its obligation to provide the expenses for the feeding, care and medical treatment of parish prisoners incarcerated in the St. Tammany Parish Jail and further recognizes its obligation to provide the expenses for maintenance and operation of the Jail and its buildings, structures and jail facilities, as per Louisiana law; and the sheriff recognizes his obligation as keeper of the Jail to provide for the feeding and care of prisoners incarcerated in the Jail and to provide for the medical treatment of prisoners in the Jail.

An amendment to the above agreement was entered into effective January 1, 2020 ending December 31, 2020 to extend the term of the above agreement and to state each parties' obligations more fully. Additionally, the amendment included adjustments to the contract price.

Note 18. Expenditures of the Sheriff Paid by the Parish

The Sheriff's Office occupies two facilities owned by the parish government. The St. Tammany Parish complex on Champagne Street in Covington, Louisiana is being utilized by the Jail. The cost of maintaining and operating the Jail, as required by Louisiana Revised Statute 33:4715, is paid by St. Tammany Parish. The St. Tammany Parish Justice Center on Columbia Street in Covington, Louisiana is being utilized in part by multiple departments of the Sheriff's Office to provide services to the public and provide security of employees, patrons and the general public while on the grounds or within the structure of the Justice Center.

Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 2020, expenditures were below appropriations in the General Fund by \$2,635,891; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2020, expenditures were below appropriations in the Jail Special Revenue Fund by \$1,122,380; budgeted expenditures exceeded actual expenditures during this fiscal year.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2020, are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 11,062,098
Jail Special Revenue Fund	2,403,069	574,230
Capital Projects Fund	4,923,513	-
Bond Sinking Fund	1,954,956	-
St. Tammany Retired Employees' Insurance Fund	2,354,790	-
Total	\$ 11,636,328	\$ 11,636,328

Transfers from the General Fund (\$1,780,560) and the Jail Special Revenue Fund (\$574,230) to the St. Tammany Retired Employees' Insurance Fund represent proportionate amounts to fund future OPEB benefits. Transfers from the General Fund (\$2,403,069) to the Jail Special Revenue Fund represent amounts to cover the deficit due to loss of sales tax funding for the Jail in 2018. Transfers from the General Fund (\$4,923,513) to the Capital Projects Fund represent amounts committed to future capital projects. Amounts transferred from the General Fund (\$1,954,956) to the Bond Sinking Fund represent amounts required for bond payments.

Interfund balances at June 30, 2020, are as follows:

Receivable Fund	Payable Fund	Amount
Capital Projects Fund	General Fund	\$ 4,923,513

Interfund balances are eliminated on the Government-Wide Statement of Net Position.

Note 21. Jail Special Revenue Fund Financial Reporting

During the fiscal year ending June 30, 2012, the Sheriff's Office began issuing Jail Financial Reports to the St. Tammany Parish Government on a quarterly basis, per the recommendation of the Louisiana Legislative Auditors draft report dated December 20, 2010. During the fiscal year ending June 30, 2020, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector

At June 30, 2020, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$26,834,905. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2020, by taxing body as follows:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 4,439,558	\$ 33,628
Alimony 2	833,523	7,419
Animal Shelter	1,734,311	13,766
Assessor	5,477,889	43,480
City of Covington	3,070,390	23,715
Covington Demolition	6,151	-
City of Mandeville	1,885,426	10,414
City of Slidell	7,215,337	77,404
Coroner's Millage	6,894,849	54,728
Council on Aging/STARC	4,060,821	32,232
Drain District #2 Phs. 2	72,604	10,697
Drain District #5 Gravity	1,097	-
Drain District #5 Phs. 1	65,775	375
Drainage District #4	167,690	675
Drainage Maintenance	3,743,582	29,715
Fire District #1	19,968,105	254,196
Fire District #1 Parcel Fee	1,323,973	7,707
Fire District #11	1,578,039	10,529
Fire District #12	6,545,766	56,936
Fire District #13	3,104,968	24,328
Fire District #2	4,723,968	19,356
Fire District #3	1,613,833	17,744
Fire District #4	14,842,776	69,779
Fire District #5	948,372	4,131
Fire District #6	562,316	3,565
Fire District #7	856,579	4,736
Fire District #8	1,261,285	6,893
Fire District #9	881,742	6,818
Florida Parish Juvenile Ctr.	5,816,292	46,167
Lakeshore Village Dev. District	1,597,334	1,189

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Law Enforcement	26,048,879	196,245
Library	12,838,129	101,901
Lighting District # 6	102,715	227
Lighting District #1	190,763	2,098
Lighting District #11	5,150	-
Lighting District #14	22,350	150
Lighting District #4	317,362	5,089
Lighting District #5	17,262	1
Lighting District #7	324,093	6,993
LTC Assmnt Fee Other	14,086	-
LTC Assmnt/Public Ser.	55,499	-
Mosquito District #2	8,250,582	65,472
Northshore Harbor Center	202,444	2,479
Parish Code Enforcement	4,355	445
Parish Blighted	335	-
Public Health	3,743,582	29,715
Rec. Dist 1 Special 2	195,226	299
Recreation Dist. 1 Special	320,457	1,167
Recreation District #6	295,971	1,876
Recreation District #1	4,139,054	19,458
Recreation District #11	639,050	3,941
Recreation District #12	320,612	1,396
Recreation District #14	3,176,872	16,752
Recreation District #4	416,484	3,998
Road Lighting District #10	1,500	50
Road Lighting District #9	85,247	64
School Add. Support II	6,112,276	48,517
School Bldg. Repair	6,979,534	55,400
School Contruction Tax	7,719,789	61,275

**ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
School District #12	29,425,441	233,350
School Maint. Operations	9,813,637	77,895
School Operation & Maint.	71,973,827	571,287
School Security SRO MHP	4,203,220	33,576
Slidell Grass Cutting	9,416	1,802
Slidell Demolition	5,280	-
Slidell Hospital District	4,876,408	57,786
Sub-Drainage Dist. 3 of Gravity	60,361	-
Sub-Drainage District #2	122,749	-
TBRLAND Fire Protection	16,816	24
Town of Abita Springs	365,975	1,067
Town of Madisonville	130,545	1,252
Town of Pearl River	341,227	1,479
Water District #2	73,181	953
Total	\$ 309,252,092	\$ 2,477,801

The majority of uncollected taxes consist of adjudications of immovable property and movable (business) taxes.

The total Occupational License collections on behalf of other taxing authorities for the year ended June 30, 2020 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 4,261,316	\$ 639,495	\$ 3,621,821

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 22. Ex-officio Tax Collector (Continued)

The total Sales Tax collections on behalf of other taxing authorities for the year ended June 30, 2020 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 52,161,243	\$ 598,618	\$ 51,562,625
St. Tammany Parish School Board 1977	52,161,246	598,618	51,562,628
Law Enforcement District	13,035,701	149,597	12,886,104
District No. 3	52,553,915	604,288	51,949,627
Motel Tourist Commission	1,362,842	16,561	1,346,281
Recreation District	25,715	286	25,429
St. Tammany Events Center Hotel Occupancy	318,473	3,743	314,730
City of Slidell	21,434,699	245,205	21,189,494
City of Mandeville	15,557,642	179,594	15,378,048
City of Covington	13,161,222	150,577	13,010,645
Town of Pearl River	1,686,024	19,186	1,666,838
Town of Madisonville	1,103,240	12,301	1,090,939
Town of Abita Springs	1,059,821	12,044	1,047,777
Nord Du Lac EDD	573,679	6,687	566,992
Rooms to Go	64,050	720	63,330
Summit Fremaux	607,666	7,237	600,429
Village of Folsom	880,552	9,930	870,622
City of Sun	67,407	783	66,624
Jail Expansion	91,784	1,134	90,650
New Courthouse	91,784	1,134	90,650
Northshore Square EDD	79,595	896	78,699
Camellia Square	68,375	802	67,573
Camellia Square Hotel	25,869	328	25,541
HWY 21 EDD ESCROW	16	-	16
Total	\$ 228,172,560	\$ 2,620,269	\$ 225,552,291

Note 23. Tax Abatements

Tax abatements are agreements in which a government promises to forego tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

Note 23. Tax Abatements (Continued)

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption.

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The St. Tammany Parish RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development or expansion of an existing structure.

As of June 30, 2020, the sheriff had not entered into any tax abatement agreements. However, the sheriff was subject to tax abatements granted by other governments. In fiscal year 2020, the sheriff's Ad Valorem tax revenue was reduced by approximately \$295,000 due to these two abatement programs.

Note 24. Risks and Uncertainties

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the St. Tammany Parish Sheriff's Office. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) the government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, (v) the availability of goods for procurement, and (vi) the effects on the economy overall, all of which are uncertain.

Note 25. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 30, 2020, the date that the financial statements were available to be issued. The sheriff is not aware of any subsequent events, except as listed below, that would require recognition in the financial statements or disclosure in the notes to the financial statements.

On December 9, 2020, the sheriff issued Limited Tax Refunding Bonds, Series 2020 in the amount of \$4,750,000, with final maturity on December 31, 2031. The bonds were issued for the purpose of refunding the Series 2011 bonds described in Note 9. Principal is payable in annual installments with semi-annual interest payments. The bonds have fixed rates ranging from 2.0% to 3.0%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

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REQUIRED SUPPLEMENTAL
INFORMATION

(PART II)

SCHEDULES OF

OTHER POST EMPLOYMENT BENEFIT
FUNDING

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in Net OPEB Liability and Related Ratios
Last three fiscal years

	Fiscal year ended June 30 of		
	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 549,633	\$ 860,106	\$ 994,483
Interest	1,530,327	1,787,644	1,709,091
Differences between expected and actual experience	(2,937,044)	(6,482,079)	404,051
Changes of assumptions	(10,113,912)	2,343,927	-
Benefit payments	(984,899)	(971,722)	(1,183,941)
Net change in total OPEB liability	<u>(11,955,895)</u>	<u>(2,462,124)</u>	<u>1,923,684</u>
Total OPEB liability - beginning	<u>44,216,089</u>	<u>46,678,213</u>	<u>44,754,529</u>
Total OPEB liability - ending (a)	<u>\$ 32,260,194</u>	<u>\$ 44,216,089</u>	<u>\$ 46,678,213</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 2,354,790	\$ -	\$ -
Net investment income	<u>1</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	2,354,791	-	-
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,354,791</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 29,905,403</u>	<u>\$ 44,216,089</u>	<u>\$ 46,678,213</u>
Plan fiduciary net position as a percentage of the total OPEB liability	7.30%	0.00%	0.00%
Covered-employee payroll	\$ 33,464,500	\$ 32,648,292	\$ 28,146,800
Net OPEB liability as a percentage of covered-employee payroll	89.36%	135.43%	165.84%
Notes to Schedule:			
<i>Benefit Change:</i>	None	None	None
<i>Changes of Assumptions:</i>			
<i>Salary increases:</i>	2.50%	2.50%	4.00%
<i>Employee turnover:</i>	13.00%	13.00%	12.00%
<i>Expected remaining service lives (years):</i>	5	12	15
<i>Discount Rate:</i>	5.00%	3.50%	3.87%

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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Employer Contributions
For the Year Ended June 30, 2020**

Actuarially determined contribution		\$ 2,953,721
Contributions in relation to the actuarially determined contribution		
Employer contributions to trust	2,354,790	
Employer-paid retiree premiums	<u>984,899</u>	
		<u>3,339,689</u>
Contribution deficiency (excess)		<u>\$ (385,968)</u>
Covered-employee payroll		\$ 33,464,500
Contributions as a percentage of covered employee payroll		9.98%

Notes to Schedule:

Valuation date 7/1/2019
Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.

Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar, open
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.5% annually
Healthcare trend	Flat 5.5% annually for 10 years and 4.5% annually thereafter
Salary increases	2.5% annually
Discount rate	3.50% annually (Beginning of Year to Determine ADC) 5.00% annually (As of End of Year Measurement Date)
Retirement age	Attainment of 30 years of service at any age; or age 60 and 15 years of service.
Mortality	RP-2000 without projection
Turnover	Age specific table with an average of 13% when applied to the

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

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Investment Returns
For the Year Ended June 30, 2020

	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	0.00%

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



**REQUIRED SUPPLEMENTAL
INFORMATION**

(PART III)

**SCHEDULES OF PENSION FUNDING
SHERIFFS' PENSION AND RELIEF FUND**

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of the Proportionate Share of the Net Pension Liability
Sheriffs' Pension and Relief Fund
Last Seven Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
Measurement Period	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Proportion of the net pension liability	4.565583%	4.436167%	5.007747%	4.991651%	5.004422%	4.979735%	5.071537%
Proportionate share of the net pension liability	\$ 21,596,253	\$ 17,011,141	\$ 21,684,915	\$ 31,681,485	\$ 22,307,301	\$ 19,719,771	\$ 33,989,159
Covered payroll during measurement period	\$ 32,057,078	\$ 30,540,416	\$ 34,720,913	\$ 34,239,113	\$ 33,270,225	\$ 32,164,226	\$ 32,130,574
Proportionate share of the net pension liability as a percentage of its covered payroll	67.37%	55.70%	62.45%	92.53%	67.05%	61.31%	105.78%
Plan fiduciary net position as a percentage of the total pension liability	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%

Notes:

Information related to 2013 through 2011 is not available.

Changes in Assumptions:

For measurement periods ended June 30, 2019, 2018, 2015, 2014, and 2013, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed six years as the expected remaining service lives. For measurement periods ended June 30, 2017 and 2016, seven years was assumed. The report for the Sheriffs' Pension and Relief fund is available on the Louisiana Legislative Auditor's website at www.lla.la.gov or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of the Pension Contributions
Sheriffs' Pension and Relief Fund
Last Eight Fiscal Years

	Fiscal Years							
	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contributions	\$ 3,996,315	\$ 3,926,992	\$ 3,893,903	\$ 4,600,521	\$ 4,707,878	\$ 4,741,007	\$ 4,467,611	\$ 4,257,301
Contributions in relation to the statutorily required contributions	(3,996,315)	(3,926,992)	(3,893,903)	(4,600,521)	(4,707,878)	(4,741,007)	(4,467,611)	(4,257,301)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll during fiscal year	32,622,980	32,057,078	30,540,416	34,720,913	34,239,113	33,270,225	32,164,226	32,130,574
Contributions as a percentage of covered payroll	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%

Notes:

According to state statute, contribution requirements for all employers are actuarially determined each year.

Information related to 2012 through 2011 is not available.

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COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH SHERIFF'S OFFICE

ST. TAMMANY PARISH, LOUISIANA

Fund Descriptions

Nonmajor Governmental Funds

June 30, 2020

Special Revenue Fund

The Commissary Special Revenue Fund accounts for the commissions on sales of various goods and services to inmates of the parish jail. Expenditures of the fund are for the operations and purchases of equipment, supplies and maintenance.

Crime Lab Special Revenue Fund

The Crime Lab Special Revenue Fund accounts for the proceeds of criminal fees dedicated to the crime lab. Expenditures of the fund are for the operation of the crime lab.

Bond Sinking Fund

The Bond Sinking Fund accounts for all scheduled bond payments issued related to the Series 2011 Certificate of Indebtedness and the Series 2014 Certificate of Indebtedness. These funds are transferred from the General Fund, prior to issuing payment.

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2020

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 1,542,539	\$ 1,058,944	\$ 13,049	\$ 2,614,532
Receivables	2,200	-	-	2,200
Total Assets	\$ 1,544,739	\$ 1,058,944	\$ 13,049	\$ 2,616,732
Liabilities				
Accounts Payable	\$ 73,376	\$ -	\$ -	\$ 73,376
Accrued Liabilities	5,094	-	-	5,094
Total Liabilities	78,470	-	-	78,470
Fund Balances				
Restricted, reported in:				
Special Revenue Fund	-	1,058,944	-	1,058,944
Bond Sinking Fund	-	-	13,049	13,049
Committed, reported in:				
Special Revenue Fund	1,466,269	-	-	1,466,269
Total Fund Balances	1,466,269	1,058,944	13,049	2,538,262
Total Liabilities and Fund Balances	\$ 1,544,739	\$ 1,058,944	\$ 13,049	\$ 2,616,732

See independent auditors' report.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental Revenues				
State Supplemental Pay	\$ 6,011	\$ -	\$ -	\$ 6,011
Fees, Charges and Commissions for Services				
Commissions	365,314	-	-	365,314
Criminal Fees	-	273,235	-	273,235
Interest Earnings	7,504	6,701	82	14,287
Total Revenues	378,829	279,936	82	658,847
Expenditures				
Public Safety				
Personnel Services	84,887	-	-	84,887
Payroll Benefits	27,025	-	-	27,025
Operating Expenditures	1,055	130,779	-	131,834
Professional Fees	9,783	99,868	-	109,651
Insurance	768	43,900	-	44,668
Debt Service				
Principal	-	-	1,370,000	1,370,000
Interest	-	-	584,956	584,956
Total Expenditures	123,518	274,547	1,954,956	2,353,021
Excess (Deficiency) of Revenues Over Expenditures	255,311	5,389	(1,954,874)	(1,694,174)
Other Financing Sources (Uses)				
Transfers In	-	-	1,954,956	1,954,956
Total Other Financing Sources (Uses)	-	-	1,954,956	1,954,956
Net Changes in Fund Balances	255,311	5,389	82	260,782
Fund Balances, Beginning of Year	1,210,958	1,053,555	12,967	2,277,480
Fund Balances, End of Year	\$ 1,466,269	\$ 1,058,944	\$ 13,049	\$ 2,538,262

See independent auditors' report.



COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
FIDUCIARY FUND - AGENCY FUNDS

ST. TAMMANY PARISH SHERIFF'S OFFICE

ST. TAMMANY PARISH, LOUISIANA

Fund Descriptions

Fiduciary Fund - Agency Funds

June 30, 2020

Sheriff's Agency Fund

The Sheriff's Agency Fund accounts for funds held in connection with civil suits, sheriff's sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.

Tax Collector Agency Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Agency Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Jail Agency Fund

The Jail Agency Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentence. The Jail Agency Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

Transitional Work Program Agency Fund

The Transitional Work Program Agency Fund accounted for the account balances of individual prisoners who were in the work release program and other funds that were not due back to the prisoners. The funds that belonged to the prisoners were deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts were returned to the inmate upon completion of their jail sentence. All funds owed to participants in the program were transferred with the inmate when the program was ended.

Fines and Cost Agency Fund

The Fines and Cost Agency Fund accounts for the collection and settlement of fines and costs received by the courts, in accordance with applicable law.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Fiduciary Net Position
Fiduciary Fund - Agency Funds
June 30, 2020

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	Total Agency Funds
Assets						
Cash and Cash Equivalents						
Deposits - Ad Valorem	\$ -	\$ 11,132,782	\$ -	\$ -	\$ -	\$ 11,132,782
Deposits - Other Taxes	2,348,876	15,702,123	479,368	-	329,493	18,859,860
Total Assets	\$ 2,348,876	\$ 26,834,905	\$ 479,368	\$ -	\$ 329,493	\$ 29,992,642
Liabilities						
Due to Taxing Bodies and Others	\$ 2,348,876	\$ 26,834,905	\$ 479,368	\$ -	\$ 329,493	\$ 29,992,642
Total Liabilities	\$ 2,348,876	\$ 26,834,905	\$ 479,368	\$ -	\$ 329,493	\$ 29,992,642

See independent auditors' report.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
Fiduciary Fund - Agency Funds
For the Year Ended June 30, 2020

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	Total Agency Funds
Balances, Beginning of Year	\$ 2,302,457	\$ 23,812,901	\$ 440,204	\$ 10,392	\$ 624,936	\$ 27,190,890
Additions						
Deposits						
Sheriff's Sales	13,556,109	-	-	-	-	13,556,109
Bonds	669,091	-	-	-	-	669,091
Fines and Costs	-	-	-	-	3,537,425	3,537,425
Other Deposits	-	-	650,120	-	-	650,120
Taxes, Fees, etc., Paid to Tax Collector	-	550,857,307	-	-	-	550,857,307
Interest	-	73,661	8,089	-	-	81,750
Total Additions	14,225,200	550,930,968	658,209	-	3,537,425	569,351,802
Subtotal	16,527,657	574,743,869	1,098,413	10,392	4,162,361	596,542,692
Deductions						
Taxes, Fees, etc., Distributed to						
Taxing Bodies and Others	-	547,908,964	-	-	-	547,908,964
Deposits Settled to:						
Sheriff's General Fund	1,659,176	-	208,476	-	419,279	2,286,931
Jail Special Revenue Fund	-	-	-	10,392	-	10,392
Clerk of Court	802,309	-	-	-	378,227	1,180,536
Litigants and Appraisers	1,549,061	-	-	-	-	1,549,061
Others	561,192	-	70,163	-	418,011	1,049,366
Advertisements	75,401	-	-	-	-	75,401
District Attorney	6,768	-	132,251	-	527,219	666,238
Parish Council	-	-	-	-	1,208,031	1,208,031
Judicial Expense Fund	-	-	99,438	-	239,955	339,393
Indigent Defender Board	-	-	108,302	-	632,803	741,105
Refunds to Individuals	9,524,874	-	415	-	9,343	9,534,632
Total Deductions	14,178,781	547,908,964	619,045	10,392	3,832,868	566,550,050
Balances, End of Year	\$ 2,348,876	\$ 26,834,905	\$ 479,368	\$ -	\$ 329,493	\$ 29,992,642

See independent auditors' report.



**OTHER SCHEDULES REQUIRED
BY THE
LOUISIANA LEGISLATIVE AUDITOR**

STATE OF LOUISIANA
PARISH OF ST. TAMMANY

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared, Randy Smith, the sheriff of St. Tammany Parish, State of Louisiana, who after being duly sworn, deposed and said:

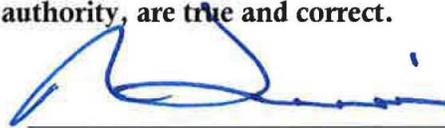
The following information is true and correct:

\$26,834,905 is the amount of cash on hand in the Tax Collector Fund on the 30th day of June 2020.

He further deposed and said:

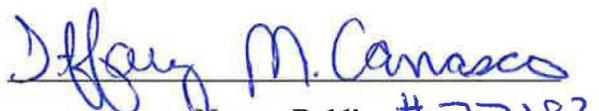
All itemized statements of the amount of taxes collected for tax year 2019, by taxing authority, are true and correct.

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.



Randy Smith
St. Tammany Parish Sheriff

SWORN to and subscribed before me, Notary Public, this 14th day of December 2020, in my office in Slidell, Louisiana.


Notary Public #77183
Tiffany M. Carrasco

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payment to Agency Head
For the Year Ended June 30, 2020

Agency Head Name: Sheriff Randy Smith

Purpose	Amount
Salary	\$160,337.65
Benefits-insurance	\$9,219.72
Benefits-retirement	\$19,641.44
Benefits-Expense Account	-0-
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$447.50
Conference travel	\$1,191.45
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met. Recordkeeping and substantiation by the employee are not required by the IRS. *Reg § 1.274-5T(k); Reg. §1.132-5(h).*

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 5137 (1-2014) excludes qualified nonpersonal use vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The sheriff has complied with the requirements of this regulation.

See independent auditors' report.

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STATISTICAL SECTION -
UNAUDITED

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH LOUISIANA
Statistical Section

This part of the comprehensive annual financial report of the St. Tammany Parish Sheriff's Office presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Sheriff's Office overall financial health.

<u>Contents</u>	<u>Tables</u>
Financial Trends These schedules contain trend information to help the reader understand how the Sheriff's Office financial performance and well-being have changed over time.	1-5
<hr/>	
Revenue Capacity These schedules contain information to help the reader assess the fiduciary collections of revenues by the Sheriff's Office as well as the revenues of the sheriff.	6-11
<hr/>	
Debt Capacity These schedules present information to help the reader assess the affordability of the Sheriff's Office's current levels of outstanding debt and the Sheriff's Office's ability to issue additional debt in the future.	12-13
<hr/>	
Demographic and Economic Information These schedules contain demographic and economic information to help the reader understand the environment within which the Sheriff's Office's financial activities take place.	14-15
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Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Sheriff's Office's financial report relates to the services the Sheriff's Office provides and the activities it performs.	16-19

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Net Position By Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Table 1

(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
Net investment in Capital Assets	\$ 19,890,272	\$ 20,336,025	\$ 21,256,899	\$ 21,340,059	\$ 21,629,125	\$ 23,539,748	\$ 23,216,715	\$ 22,606,051	\$ 22,443,444	\$ 22,689,018
Restricted for:										
Equitable Sharing	61,277	48,666	87,859	183,961	-	-	-	-	-	-
Crime Lab Expenditures	1,058,944	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268
Debt Service	13,049	12,967	12,908	12,002	11,974	11,968	11,957	11,949	11,943	-
Capital Projects Fund	-	-	2,150	1,159,373	-	-	-	-	-	-
Unrestricted	(14,511,050)	(24,349,598)	(29,911,685)	(38,979,256)	(18,694,513)	(22,963,758)	(23,831,024)	(3,139,856)	(299,016)	559,113
Total Governmental Activities Net Position	\$ 6,512,492	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223	\$ 21,172,285	\$ 23,607,968	\$ 24,449,399
Total Primary Government Net Position	\$ 6,512,492	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223	\$ 21,172,285	\$ 23,607,968	\$ 24,449,399

NOTE:

Amounts Reported in 2017 have been restated to comply with the requirements of GASB No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." Total Net Position was decreased by \$23,653,915 from what was previously reported.

Amounts reported in 2014 have been restated to comply with the requirements of GASB No. 68 "Accounting and Financial Reporting for Pensions." Total Net Position was decreased by \$29,521,548 from what was previously reported.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Table 2

(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental Activities										
Public Safety	\$ 65,870,549	\$ 67,655,545	\$ 64,676,529	\$ 70,682,777	\$ 71,386,067	\$ 70,086,867	\$ 70,407,737	\$ 71,352,944	\$ 67,896,375	\$ 65,167,731
Interest on Long-Term Debt	567,906	604,956	634,189	662,339	919,375	676,902	242,806	501,062	413,070	225,709
Total Governmental Activities Expenses	66,438,455	68,260,501	65,310,718	71,345,116	72,305,442	70,763,769	70,650,543	71,854,006	68,309,445	65,393,440
Total Primary Government Expenses	\$ 66,438,455	\$ 68,260,501	\$ 65,310,718	\$ 71,345,116	\$ 72,305,442	\$ 70,763,769	\$ 70,650,543	\$ 71,854,006	\$ 68,309,445	\$ 65,393,440
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 20,246,537	\$ 19,827,862	\$ 18,487,824	\$ 22,966,467	\$ 21,363,488	\$ 20,113,687	\$ 20,205,527	\$ 25,570,788	\$ 23,931,774	\$ 22,660,659
Operating Grants and Contributions	17,032,277	14,639,318	9,110,092	6,188,325	5,872,942	5,563,283	3,851,162	3,937,159	4,430,879	5,568,252
Total Governmental Activities Program Revenues	37,278,814	34,467,180	27,597,916	29,154,792	27,236,330	25,676,970	24,056,689	29,507,947	28,362,653	28,228,911
Total Primary Government Program Revenues	\$ 37,278,814	\$ 34,467,180	\$ 27,597,916	\$ 29,154,792	\$ 27,236,330	\$ 25,676,970	\$ 24,056,689	\$ 29,507,947	\$ 28,362,653	\$ 28,228,911
Net (Expense) Revenue										
Governmental Activities										
Total Primary Government Net (Expense) Revenue	\$ (29,159,641)	\$ (33,793,321)	\$ (37,712,802)	\$ (42,190,324)	\$ (45,069,112)	\$ (45,086,799)	\$ (46,593,854)	\$ (42,346,059)	\$ (39,946,792)	\$ (37,164,529)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429	\$ 18,127,726	\$ 17,802,904
Sales and Use Taxes	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039	9,296,271
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	63,104	227,447	8,950,465	11,925,644	11,537,051	11,091,107	10,530,878	10,239,921	9,628,014	9,296,066
Interest and Investment Earnings	274,944	367,367	222,271	60,759	42,501	43,898	69,933	63,973	86,883	41,793
Miscellaneous										
Other Revenues	484,634	1,123,183	1,237,214	1,083,018	2,735,817	2,783,208	4,093,657	615,720	828,707	631,426
Special Community Disaster Loan Forgiveness	-	-	-	-	-	-	11,315,552	-	-	-
Gain (loss) on Disposal of Assets	-	-	-	-	-	-	-	(101,588)	-	(360,196)
Total Governmental Activities General Revenues	38,570,518	38,420,343	45,552,668	46,889,614	46,977,343	45,401,697	56,309,340	39,910,376	38,298,369	36,708,264
Total Primary Government General Revenues	\$ 38,570,518	\$ 38,420,343	\$ 45,552,668	\$ 46,889,614	\$ 46,977,343	\$ 45,401,697	\$ 56,309,340	\$ 39,910,376	\$ 38,298,369	\$ 36,708,264

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

Table 2 (Continued)

(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Extraordinary items										
Special Community Disaster Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680
Changes in Net Position										
Governmental Activities	9,410,877	4,627,022	7,839,866	4,699,290	1,908,231	314,898	9,715,486	(2,435,683)	(1,648,423)	36,415
Total Primary Government	\$ 9,410,877	\$ 4,627,022	\$ 7,839,866	\$ 4,699,290	\$ 1,908,231	\$ 314,898	\$ 9,715,486	\$ (2,435,683)	\$ (1,648,423)	\$ 36,415

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Table 3

(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Nonspendable	\$ 209,758	\$ 211,471	\$ 217,715	\$ 197,414	\$ 110,594	\$ 112,546	\$ 119,574	\$ 97,096	\$ 181,560	\$ 89,815
Restricted	61,277	48,666	87,859	183,961	-	-	-	-	-	-
Assigned	-	1,780,560	822,910	-	-	-	-	-	-	-
Unassigned	28,162,795	28,920,009	22,342,775	16,285,769	13,323,506	10,177,511	9,847,360	9,905,682	9,861,837	9,942,365
Total General Fund	\$ 28,433,830	\$ 30,960,706	\$ 23,471,259	\$ 16,667,144	\$ 13,434,100	\$ 10,290,057	\$ 9,966,934	\$ 10,002,778	\$ 10,043,397	\$ 10,032,180
All Other Governmental Funds										
Nonspendable	\$ -	\$ 4,290	\$ 20,413	\$ 18,029	\$ 10,216	\$ -	\$ -	\$ 3,637	\$ 7,485	\$ 2,949
Restricted, reported in:										
Special Revenue Funds	1,058,944	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268
Bond Sinking Fund	13,049	12,967	12,908	12,002	11,974	11,968	11,957	11,949	11,943	-
Capital Projects Fund	-	-	2,150	1,159,373	2,340,279	8,641,345	17,649,397	7,527,650	7,589,003	-
Committed, reported in:										
Capital Projects Fund	10,564,315	5,608,775	5,565,094	5,530,763	5,523,755	5,520,990	5,318,522	4,880,447	5,240,549	2,665,572
Special Revenue Funds	1,466,269	1,210,958	922,695	735,151	537,618	694,270	524,918	453,865	363,555	771,612
Assigned, reported in:										
Special Revenue Funds	-	963,799	4,190,193	4,215,813	2,882,163	2,452,311	2,427,052	2,388,808	2,459,646	2,476,203
Total All Other Governmental Funds	\$ 13,102,577	\$ 8,854,344	\$ 11,739,915	\$ 12,589,719	\$ 11,948,771	\$ 18,414,047	\$ 27,900,421	\$ 16,960,497	\$ 17,123,778	\$ 7,117,604
Total All Funds	\$ 41,536,407	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 28,704,104	\$ 37,867,355	\$ 26,963,275	\$ 27,167,175	\$ 17,149,784

NOTE 1:

For 2011, Prepaid Expenses previously reported as Unassigned have been properly restated as Nonspendable.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Table 4

(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Taxes (See Table 5)	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765	\$ 27,099,175
Intergovernmental Revenues	15,161,379	13,055,687	16,072,722	16,174,930	15,536,109	14,880,551	14,382,040	14,177,080	14,058,893	14,864,318
Fees, Charges, and Commissions for Services	20,246,537	19,827,862	18,487,824	22,966,467	21,363,488	20,113,687	20,205,527	25,570,788	23,931,774	22,660,659
Interest and Investment Earnings	260,708	348,192	206,746	58,755	41,657	42,594	68,504	62,510	85,145	36,953
Other Revenues	461,484	1,128,624	1,245,613	1,108,397	2,758,215	2,827,421	4,257,910	615,720	828,707	832,003
Total Revenues	\$ 73,877,944	\$ 71,062,711	\$ 71,155,623	\$ 74,128,742	\$ 72,361,443	\$ 69,347,737	\$ 69,213,301	\$ 69,518,448	\$ 66,659,284	\$ 65,493,108
Expenditures										
Current										
Public Safety	\$ 61,843,657	\$ 62,007,087	\$ 58,796,122	\$ 62,582,782	\$ 64,379,049	\$ 63,503,095	\$ 62,836,118	\$ 63,373,457	\$ 60,153,646	\$ 58,188,999
Intergovernmental										
Transfer to St. Tammany Parish Council	-	-	1,420,255	1,882,656	1,877,357	1,865,570	1,852,363	1,690,881	1,531,850	1,522,250
Debt Service										
Principal	1,370,000	1,325,000	1,275,000	1,230,000	1,195,000	295,000	285,000	270,000	900,000	665,000
Interest	584,956	614,956	643,806	671,606	695,506	676,902	242,806	248,206	158,056	31,679
Capital Outlay	6,003,184	2,728,502	3,066,129	3,020,887	7,535,764	12,170,421	8,839,006	4,139,804	1,898,341	3,029,769
Total Expenditures	\$ 69,801,797	\$ 66,675,545	\$ 65,201,312	\$ 69,387,931	\$ 75,682,676	\$ 78,510,988	\$ 74,055,293	\$ 69,722,348	\$ 64,641,893	\$ 63,437,697
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,076,147	\$ 4,387,166	\$ 5,954,311	\$ 4,740,811	\$ (3,321,233)	\$ (9,163,251)	\$ (4,841,992)	\$ (203,900)	\$ 2,017,391	\$ 2,055,411
Other Financing Sources (Uses)										
Increase in Obligations Under Capital Leases	\$ -	\$ 216,710								
Transfers In	9,281,538	1,939,956	1,918,806	1,901,606	2,578,082	2,751,661	1,052,806	835,719	3,277,470	1,980,000
Transfers Out	(11,636,328)	(1,939,956)	(1,918,806)	(2,768,425)	(2,578,082)	(2,751,661)	(1,052,806)	(835,719)	(3,277,470)	(1,980,000)
Bond Proceeds	-	-	-	-	-	-	15,746,072	-	8,000,000	-
Total Other Financing Sources (Uses)	\$ (2,354,790)	\$ 216,710	\$ -	\$ (866,819)	\$ -	\$ -	\$ 15,746,072	\$ -	\$ 8,000,000	\$ -
Net Change in Fund Balances	\$ 1,721,357	\$ 4,603,876	\$ 5,954,311	\$ 3,873,992	\$ (3,321,233)	\$ (9,163,251)	\$ 10,904,080	\$ (203,900)	\$ 10,017,391	\$ 2,055,411
Fund Balances										
Beginning of Year	39,815,050	35,211,174	29,256,863	25,382,871	28,704,104	26,963,275	26,963,275	27,167,175	17,149,784	15,094,373
End of Year	\$ 41,536,407	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 17,800,024	\$ 37,867,355	\$ 26,963,275	\$ 27,167,175	\$ 17,149,784
Debt Service as a Percentage of Noncapital Expenditures	3.16%	3.03%	3.09%	2.87%	2.77%	1.47%	0.81%	0.79%	1.69%	1.15%

NOTE 1: Restated Bond Proceeds in Fiscal Year 2014 to combine the Bond Proceeds and the Bond Premium.

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Tax Revenues By Source - Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

Table 5

(Unaudited)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429	\$ 18,127,726	\$ 17,802,904
Sales and Use Taxes	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039	9,296,271
Total Tax Revenues	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765	\$ 27,099,175

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (Unaudited)

Table 6

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Public Service Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Estimated Actual Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
2020	\$ 1,947,778,114	\$ 575,347,015	\$ 138,915,490	\$ 2,662,040,619	\$ 525,755,305	\$ 2,136,285,314	\$ 23,869,089,867	11.69	11.15%
2019	1,900,639,068	552,300,838	133,340,220	2,586,280,126	517,271,813	2,069,008,313	23,221,757,147	11.69	11.14%
2018	1,844,442,348	547,880,131	136,798,010	2,529,120,489	507,774,412	2,021,346,077	22,644,149,727	11.66	11.17%
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%
2014	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19,836,646,467	11.66	11.16%
2013	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19,561,944,987	11.66	11.10%
2012	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	18,728,216,397	11.73	11.09%
2011	1,551,283,480	420,951,939	99,722,070	2,071,957,489	498,218,082	1,573,739,407	18,718,069,340	11.73	11.07%

NOTE:
 Total assessed value is based on the following percentages of estimated actual value:

Real Estate	10%
Commercial and Other Property	15%
Public Service	25%

SOURCES:
 St. Tammany Parish Assessor's Office; Louisiana Tax Commission Annual Reports

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Principal Property Taxpayers
 Current Year and Nine Years Ago
 (Unaudited)

Table 7

Taxpayer	Type of Business	For the Fiscal Year Ending					
		June 30, 2020			June 30, 2011		
		Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation
Central La. Electric, Co.	Utility	\$ 47,578,090	1	2.23%	\$ 38,771,050	1	2.46%
Florida Marine Transporters	Transportation	13,723,580	2	0.64%	5,966,080	9	0.38%
Associated Wholesale Grocers	Retailer	13,442,760	3	0.63%			
Atmos Energy Louisiana	Utility	12,778,630	4	0.60%	6,686,110	7	0.42%
Tri-States NGL Pipeline, LLC	Gas	11,645,850	5	0.55%			
Chevron USA Inc.	Oil	11,427,970	6	0.53%	10,600,950	3	0.67%
Parkway Pipeline, LLC	Oil	9,581,090	7	0.45%			
Bell South Communications	Communications	9,385,760	8	0.44%			
Regions Bank	Bank	9,357,144	9	0.44%			
Capital One, N.A.	Bank	8,243,880	10	0.39%	9,040,730	4	0.57%
AT&T Southeast Tax Dept.	Communications				17,804,920	2	1.13%
JP Morgan Chase Bank	Bank				7,393,233	5	0.47%
Verizon Wireless	Communications				6,754,120	6	0.43%
Wash.-St. Tammany Elec. Coop	Utility				6,206,460	8	0.39%
A T & T Mobility LLC	Communications				5,772,110	10	0.37%
		<u>\$ 147,164,754</u>		<u>6.90%</u>	<u>\$ 114,995,763</u>		<u>7.29%</u>

SOURCE:
 St. Tammany Parish Assessor's Office

**ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
 (Rate per \$1,000 of Assessed Value, Unaudited)**

Table 8

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.69	11.69	11.66	11.25	11.66	11.66	11.66	11.66	11.73	11.73
Overlapping Governments' Rates:										
Parish Government	19.94	19.94	19.94	19.94	20.67	19.01	19.01	19.43	19.54	19.54
School District	64.41	64.41	65.41	66.41	68.18	68.18	68.18	68.18	68.45	68.45
Other Parish-Wide	9.24	9.39	9.40	9.40	9.64	9.74	9.86	9.96	10.20	10.45
Cities, Towns and Villages	91.77	91.63	93.02	92.97	89.44	97.86	97.90	94.64	99.10	99.90
Fire Districts	351.71	351.71	351.71	351.71	352.54	342.62	346.82	352.66	354.68	353.31
Lighting Districts	16.29	16.29	15.30	15.30	17.65	17.65	17.65	18.44	18.58	18.58
Recreational Districts	57.85	57.90	61.70	60.20	70.88	67.68	72.98	70.83	66.13	74.90
Other Districts	10.39	14.00	14.00	16.95	17.90	19.00	19.75	20.00	20.00	19.15

SOURCE:
 St. Tammany Parish Assessor's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Property Tax Levies and Collections
 Last Ten Fiscal Years
 (Unaudited)

Table 9

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Tax Levy	24,973,044	24,186,596	23,568,771	22,039,862	21,345,034	20,726,772	19,986,938	19,480,929	18,541,477	18,459,922
Current Tax Collections	24,658,703	23,926,671	23,023,811	21,760,572	20,930,650	20,265,465	19,676,861	18,569,039	18,024,948	17,709,879
Percent of Levy Collected	99%	99%	98%	99%	98%	98%	98%	95%	97%	96%
Collections for Prior Years	42,086	95,651	101,716	133,976	194,281	124,691	91,581	283,390	102,778	93,025
Total Collections	24,700,789	24,022,322	23,125,527	21,894,548	21,124,931	20,390,156	19,768,442	18,852,429	18,127,726	17,802,904
Ratio of Total Collections to Tax Levy	99%	99%	98%	99%	99%	98%	99%	97%	98%	96%

SOURCE:
 Total Tax Levy, St. Tammany Parish Assessor's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Principal Sales Taxpayers
Current year and Nine Years Ago
(Unaudited)

Table 10

TYPE OF BUSINESS	LAW ENFORCEMENT DISTRICT			
	June 30, 2020		June 30, 2011	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	12.41%		11.06%	
Grocery / Discount Retailer	2.75%		3.70%	
Grocery / Discount Retailer	1.92%		2.67%	
Grocery / Discount Retailer	1.89%		2.14%	
Grocery / Discount Retailer	1.72%		2.10%	
Building Materials	1.52%		1.21%	
Online Retailer	1.41%		0.00%	
Grocery / Discount Retailer	1.33%		1.24%	
Grocery / Discount Retailer	1.04%		0.69%	
Grocery / Discount Retailer	0.89%		0.00%	
Building Materials	0.00%		0.96%	
Specialty Retailer	0.00%		0.77%	
Total - 10 Largest Taxpayers	26.88%	\$ 3,507,192	26.54%	\$ 2,467,552
Total - All Other Taxpayers	73.12%	\$ 9,539,854	73.46%	\$ 6,828,719
Total - All Taxpayers	100.00%	\$ 13,047,046	100.00%	\$ 9,296,271

SOURCE:
St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Sales Tax Rates
 Last Ten Fiscal Years
 (Unaudited)

Table 11

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Parish-Wide Rates:										
State of Louisiana	4.45%	4.45%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%
St. Tammany Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
St. Tammany Parish Jail	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
St. Tammany Parish Court House	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
City, Town, Village and Other Jurisdiction Rates:										
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Highway 21 Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rooms To Go Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Sales Tax Rates
 Last Ten Fiscal Years
 (Unaudited)

Table 11 (Continued)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	1.00%	1.00%
Camellia Square Economic Development District	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-	-	-
Northshore Square Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-	-	-	-
Highway 1077 Economic Development District	-	-	0.75%	0.75%	-	-	-	-	-	-
Highway 1088 Economic Development District	-	-	0.75%	0.75%	-	-	-	-	-	-
Highway 59 Economic Development District	-	-	0.75%	0.75%	-	-	-	-	-	-
Highway 434 Economic Development District	-	-	0.75%	0.75%	-	-	-	-	-	-
Airport Road Economic Development District	-	-	0.75%	0.75%	-	-	-	-	-	-

NOTES:

Act 26 of the 2016 First Extraordinary Session of the Louisiana Legislature enacted La. R.S. 47:321.1 which imposed an additional state sales tax in the amount of one percent (1%). The provisions of Act 26 were effective on April 1, 2016. Act 1 of the 2018 Third Extraordinary Session of the Louisiana Legislature amended La. R.S. 47:321.1 (A), (B), and (C) reducing the sales tax rate to forty-five hundredths of one percent (.45%) beginning July 1, 2018.

Fremaux Economic Development District's sales tax rate became effective on April 1, 2008 and decreased July 1, 2012.

Camellia Square Economic Development District's sales tax rate became effective July 1, 2013. Northshore Square Economic Development District's sales tax rate became effective on April 1, 2015.

Folsom's sales tax rate was decreased to 2% effective September 30, 2015 and increased to 2.5% effective January 1, 2016.

Highway 1077, Highway 1088, Highway 59, Highway 434, and Airport Road Economic Development District's sales tax rates were in effect from January 1, 2017 to December 31, 2017.

St. Tammany Parish Jail's and Court House's sales tax rates expired on March 31, 2018.

SOURCE:

St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Table 12

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income	Total Bonded Debt Per Capita	Total Debt Per Capita	Bonded Debt Percentage of Estimated Actual Value of Property
	Limited Tax Revenue Bonds	Certificates of Indebtedness	Total Bonded Debt	Community Disaster Loan	Capital Lease Obligations					
2020	\$ 16,132,646	\$ -	\$ 16,132,646	\$ -	\$ 158,295	\$ 16,290,941	*	62	63	0.07%
2019	17,525,717	-	17,525,717	-	198,519	17,724,236	0.11%	68	69	0.08%
2018	18,873,788	-	18,873,788	-	-	18,873,788	0.13%	74	74	0.08%
2017	20,171,859	-	20,171,859	-	-	20,171,859	0.14%	80	80	0.09%
2016	21,424,930	-	21,424,930	-	-	21,424,930	0.15%	86	86	0.10%
2015	22,643,001	-	22,643,001	-	-	22,643,001	0.16%	92	92	0.11%
2014	22,961,072	-	22,961,072	-	-	22,961,072	0.19%	95	95	0.12%
2013	7,500,000	-	7,500,000	9,441,448	-	16,941,448	0.14%	31	71	0.04%
2012	7,770,000	-	7,770,000	9,441,448	-	17,211,448	0.15%	33	73	0.04%
2011	-	670,000	670,000	9,441,448	-	10,111,448	0.09%	3	43	0.00%

NOTE:

Details regarding the St. Tammany Parish Sheriff's outstanding debt can be found in the disclosures to the financial statements.

SOURCES:

See Table 6 for Estimated Actual Value of Property.

See Table 14 for Demographic Statistics.

* Information not available.

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2020
 (Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt	
Direct Debt:				
St. Tammany Parish Sheriff	\$ 16,290,941	100%	\$ 16,290,941	
Overlapping Debt To Be Repaid with Property Taxes:				
City of Covington	*	3,356,000	100%	3,356,000
City of Slidell	***	18,329,367	100%	18,329,367
Fire Protection District No. 1	*	1,420,000	100%	1,420,000
Fire Protection District No. 2	*	3,300,000	100%	3,300,000
Fire Protection District No. 4	*	215,000	100%	215,000
Fire Protection District No. 9	*	100,000	100%	100,000
Fire Protection District No. 12	*	2,545,000	100%	2,545,000
Fire Protection District No. 13	*	1,255,000	100%	1,255,000
Northshore Harbor Center	*	1,100,000	100%	1,100,000
Recreation District No. 1	*	6,466,569	100%	6,466,569
Recreation District No. 6	*	1,035,000	100%	1,035,000
Recreation District No. 11	*	1,260,000	100%	1,260,000
Recreation District No. 12	*	456,000	100%	456,000
Recreation District No. 14	*	18,385,284	100%	18,385,284
St. Tammany Parish Government	*	6,215,000	100%	6,215,000
St. Tammany Parish School Board	***	256,716,424	100%	256,716,424
St. Tammany Parish Hospital Service District No. 2	*	36,655,000	100%	36,655,000
St. Tammany Parish Water District No. 2	*	1,255,000	100%	1,255,000
Town of Abita Springs	*	1,509,000	100%	1,509,000
	\$	361,573,644		\$ 361,573,644
Other Debt:				
City of Covington	*	\$ 640,000	100%	\$ 640,000
Fire Protection District No. 9	*	75,000	100%	75,000
Fire Protection District No. 11	*	124,973	100%	124,973
Fire Protection District No. 12	*	513,375	100%	513,375
Fremaux Economic Development District	***	9,281,719	100%	9,281,719
Sewerage District No. 1	*	136,997	100%	136,997
St. Tammany Parish Communication District No. 1	*	5,455,000	100%	5,455,000
St. Tammany Parish Drainage District No. 5	*	42,592	100%	42,592
St. Tammany Parish Government	*	80,469,651	100%	80,469,651
St. Tammany Parish School Board	***	2,000,000	100%	2,000,000
St. Tammany Parish Hospital Service District No. 1	*	129,013,000	100%	129,013,000
St. Tammany Parish Hospital Service District No. 2	*	15,765,000	100%	15,765,000
St. Tammany Parish Waterworks District No. 3	*	2,030,597	100%	2,030,597
	\$	245,547,904		\$ 245,547,904

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2020
 (Unaudited)

Table 13 (Continued)

Governmental Unit		Debt Outstanding	Percentage Applicable		Share of Overlapping Debt
Capital Leases/Notes Payable:					
City of Covington	*	\$ 769,586	100%	\$	769,586
Fire Protection District No. 2	*	506,922	100%		506,922
Fire Protection District No. 5	*	369,776	100%		369,776
Fire Protection District No. 8	*	68,988	100%		68,988
Fire Protection District No. 11	*	265,458	100%		265,458
Fire Protection District No. 13	*	716,057	100%		716,057
Recreation District No. 14	*	467,482	100%		467,482
St. Tammany Parish School Board	***	960,852	100%		960,852
Town of Abita Springs	*	249,399	100%		249,399
Town of Pearl River	**	30,783	100%		30,783
		\$ 4,405,303		\$	4,405,303
Total Overlapping Debt				\$	611,526,851
Total Direct and Overlapping Debt				\$	627,817,792

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2020 or on the most current financial statements as indicated below.

- * as of 12/31/19
- ** as of 12/31/18
- *** as of 6/30/19

NOTE 2:

Overlapping governments are those that coincide at least in part, with the geographic boundaries of the parish. This disclosure recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The percentage overlap is calculated by dividing the amount of the revenue base from which the debt will be repaid contained within the overlapping area by the total revenue base of the overlapping government.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Demographic Statistics
Last Ten Fiscal Years
(Unaudited)

Table 14

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2020	260,419	*	*	4.2%
2019	258,111	\$ 16,097,328,000	\$ 62,366	4.2%
2018	255,820	15,054,619,000	58,848	4.3%
2017	252,389	13,990,820,000	55,434	5.0%
2016	248,913	13,924,283,000	55,940	5.3%
2015	245,232	14,038,558,000	57,246	5.7%
2014	241,941	12,186,719,000	50,371	5.1%
2013	239,041	12,055,946,000	50,435	5.2%
2012	236,813	11,143,398,000	47,056	5.7%
2011	234,537	11,197,724,000	47,744	5.7%

SOURCES:

2020 Population, US Census Bureau- July 2019

2011-2019 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2010-2018

Unemployment Rate, Bureau of Labor Statistics

* Information is not available.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Principal Employers
Current year and Nine Years Ago
(Unaudited)

Table 15

Employer	For the Fiscal Year Ending			For the Fiscal Year Ending		
	June 30, 2020			June 30, 2011		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,546	1	4.85%	5,687	1	5.58%
St. Tammany Parish Hospital	2,338	2	2.04%	1,679	2	1.65%
Slidell Memorial Hospital	1,523	3	1.33%	1,100	4	1.08%
Ochsner Medical Center- Northshore	970	7	0.85%	622	10	0.61%
Lakeview Regional Medical Center	900	4	0.79%	788	6	0.77%
St. Tammany Parish Sheriff	734	5	0.64%	755	7	0.74%
St. Tammany Parish Government	689	6	0.60%	691	8	0.68%
Pool Corp.	400	8	0.35%			
City of Slidell	377	9	0.33%			
STARC of Louisiana, Inc.	352	10	0.31%			
Wal-Mart				1,125	3	1.10%
Hornbeck Offshore Services, Inc.				1,025	5	1.01%
Southeast Louisiana Hospital				667	9	0.65%
Total - 10 Largest Employers	13,829		12.09%	14,139		13.87%
Total - All Employers	114,335			101,906		

SOURCES:

2020: 2019-2020 North Shore Book of Lists; 2019 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office;
St. Tammany Parish Government
2011: 2010 Bureau of Labor Statistics; St. Tammany Parish Government; St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Full-Time Equivalent Employees By Function
 Last Ten Fiscal Years
 (Unaudited)

Table 16

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	15	15	14	16	18	17	17	18	18	19
Civil	20	19	20	20	21	23	21	21	21	21
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	8	9	9	9	8	8	8	9	9	9
Purchasing	3	3	3	3	2	2	2	2	2	2
Sales Tax	14	14	13	14	13	13	13	13	13	13
Support Services:										
Administration	7	7	7	7	6	5	6	6	6	7
Building Maintenance	4	4	5	6	4	4	3	3	3	0
Communications-911	47	45	44	44	43	40	40	40	40	40
Criminal Records	18	18	19	21	21	19	19	18	17	17
Human Resources	9	9	9	10	9	10	10	9	9	9
Information Systems/Radio Maintenance	14	14	13	14	13	13	13	13	13	13
Internal Affairs	2	2	2	3	4	3	2	3	3	3
Professional Standards	5	5	4	6	0	0	0	0	0	0
Public Affairs	4	4	3	5	4	4	4	4	4	4
Radio Maintenance	0	0	0	0	3	5	5	5	5	5
Training	11	13	13	10	11	11	11	12	12	12
Vehicle Maintenance	9	9	9	11	9	8	8	7	7	6
Law Enforcement Operations:										
Canine (K-9)	8	7	7	7	10	10	10	9	9	9
Court Security/Sex Offender	37	37	37	45	45	46	47	46	45	46
Crime Laboratory	18	18	18	20	21	21	21	21	21	21
Criminal Investigations-East	28	29	30	30	27	27	26	27	26	27
Criminal Investigations-West	29	28	27	27	28	26	26	25	25	25
Criminal Patrol District II	52	55	58	60	60	59	59	59	60	60
Criminal Patrol District III	51	50	53	52	48	50	50	50	50	50
Criminal Patrol District IV	42	42	33	33	31	31	31	31	30	31
Narcotics	16	16	17	19	19	21	20	20	20	20
Special Operations	16	17	17	17	17	15	15	16	16	16
Street Crimes	0	0	0	0	8	7	7	7	7	7
School Resource Officers	30	0	0	0	0	0	0	0	0	0
Traffic	13	13	13	13	15	13	13	13	13	13
Corrections:										
Commissary	2	2	2	2	2	2	2	2	2	2
Jail Facility	160	159	164	188	187	185	186	177	177	177
Re-Entry Program	7	7	7	7	0	0	0	0	0	0
Jail Medical	0	0	0	34	35	30	28	28	27	27
Transitional Work Program	0	0	0	23	0	0	4	18	18	17
Total Full-Time Positions	703	674	674	780	746	732	731	736	732	732
Part-Time Positions										
School Crossing Guards	23	23	23	23	23	23	23	23	23	23
All Other Departments	8	4	3	7	*	*	*	*	*	*
Total Part-Time Positions	31	27	26	30	*	*	*	*	*	*
Total	734	701	700	810	769	755	754	759	755	755

NOTE:

Effective July 1, 2016, part-time employees were segregated from their departments and tracked separately (See *). Information related to part-time employees for previous fiscal years was unavailable; as a result, these amounts have not been restated.

SOURCE:

St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Operating Indicators
Last Ten Fiscal Years
(Unaudited)

Table 17

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Population - Total	260,419	258,111	256,327	252,772	249,320	245,511	242,074	239,139	236,780	234,533
Calls for Service	224,793	214,209	211,781	215,586	305,412	297,025	292,747	279,330	274,036	271,683
Events Generated (See Note)	216,390	219,564	224,661	224,424	183,008	182,309	170,105	148,522	148,360	158,301
Assigned Cases	13,179	16,358	14,061	13,690	20,218	21,289	21,221	22,567	23,267	24,396
Traffic Tickets Issued	3,291	3,622	5,412	5,006	4,255	5,680	5,074	6,007	7,858	11,209
Crime Statistics:										
Murders	10	4	14	9	2	3	3	4	5	7
Rapes	40	30	26	28	32	25	5	6	21	19
Assaults	906	769	676	733	794	782	800	892	1,105	1,164
Total Persons Crimes	956	803	716	770	828	810	808	902	1,131	1,190
Robberies	17	15	29	20	19	20	23	15	24	24
Burglary	256	262	325	416	322	364	405	601	654	555
Theft	1,016	1,084	1,264	1,215	1,295	1,193	1,254	1,663	1,772	1,665
Vehicle Theft	120	116	107	130	106	115	117	158	155	148
Arson	3	0	9	9	8	14	7	14	10	12
Total Property Crimes	1,412	1,477	1,734	1,790	1,750	1,706	1,806	2,451	2,615	2,404
Total	2,368	2,280	2,450	2,560	2,578	2,516	2,614	3,353	3,746	3,594
Estimated Value of Property Stolen	\$ 2,985,942	\$ 3,078,526	\$ 2,116,265	\$ 2,461,075	\$ 2,178,410	\$ 2,951,434	\$ 2,217,988	\$ 3,281,155	\$ 3,080,039	\$ 3,788,694
Estimated Value of Property Recovered	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988	\$ 483,323
Crime Rate per 1,000 Residents	9.09	8.83	9.56	10.13	10.34	10.25	10.80	14.02	15.82	15.32

NOTE:

Sheriff Randy Smith encourages proactive police work resulting in additional events generated by deputies. Additionally, deputies receive requests for service via our crime app.

SOURCES:

St. Tammany Parish Sheriff's Office
See Table 14 for Demographic Statistics.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Classification
Last Nine Fiscal Years
(Unaudited)

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	11	-	-	11
Civil	-	-	-	-	2	12	-	14
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	1	1	-	2
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	-	4	-	4
	-	-	-	-	14	18	-	32
Support Services:								
Administration	3	-	3	-	7	5	-	18
Building Maintenance	-	3	2	-	37	12	-	54
Communications-911	-	-	-	1	-	1	-	2
Criminal Records	-	-	-	-	2	-	-	2
Human Resources	-	-	-	-	3	5	-	8
Information Systems	-	-	-	15	120	5	-	140
Internal Affairs	-	-	-	-	-	3	-	3
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	5	2	-	7
Radio Maintenance	-	-	-	47	6	1	-	54
Training	-	-	-	-	30	12	-	42
Vehicle Maintenance	-	-	1	-	44	44	-	89
	3	3	6	63	254	90	-	419
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	-	7	-	7
Court Security/Sex Offender	-	-	-	-	-	10	-	10
Crime Laboratory	-	-	1	1	89	12	-	103
Criminal Investigations-East	-	-	-	-	2	30	-	32
Criminal Investigations-West	-	-	1	-	4	22	-	27
Criminal Patrol District II	-	-	-	-	25	60	-	85
Criminal Patrol District III	-	-	1	-	6	51	-	58
Criminal Patrol District IV	-	-	-	-	4	43	-	47
Narcotics	-	-	-	4	43	25	-	72
School Crossing Guards	-	-	-	-	-	1	-	1
School Resource Officers	-	-	-	-	-	31	-	31
Special Operations	-	-	-	-	97	102	-	199
Street Crimes	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	17	36	-	53
	-	-	3	5	287	430	-	725

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Classification
Last Nine Fiscal Years
(Unaudited)

Table 18 (Continued)

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Corrections Division:								
Jail Facility	1	5	-	2	137	56	-	201
Transitional Work Program	-	-	-	-	11	-	-	11
	1	5	-	2	148	56	-	212
Total - 2020	4	8	9	70	703	594	-	1,388
Total - 2019	4	8	9	118	772	633	-	1,544
Total - 2018	4	7	9	120	751	589	-	1,480
Total - 2017	4	6	8	155	1,090	582	1	1,846
Total - 2016	4	5	8	169	1,053	573	1	1,813
Total - 2015	4	5	8	178	1,024	598	11	1,828
Total - 2014	4	5	7	179	987	634	16	1,832
Total - 2013	4	5	7	179	973	609	4	1,781
Total - 2012	4	3	6	188	884	527	3	1,615

NOTE:

The number of Capital Assets by Classification was compiled beginning in fiscal year ended June 30, 2012. Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end. In addition, asset counts do not include leased equipment. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Function
Last Nine Fiscal Years
(Unaudited)

Table 19

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety									
Financial Administration:									
Accounting	11	9	7	9	9	12	12	11	11
Civil	14	15	14	14	13	14	14	14	14
Occupational License	-	-	1	1	1	1	1	1	1
Property Tax	2	1	-	-	-	1	1	1	1
Purchasing	1	1	1	1	1	1	1	1	1
Sales Tax	4	7	6	6	6	6	6	6	6
	<u>32</u>	<u>33</u>	<u>29</u>	<u>31</u>	<u>30</u>	<u>35</u>	<u>35</u>	<u>34</u>	<u>34</u>
Support Services:									
Administration	18	20	17	17	18	14	18	17	17
Building Maintenance	54	51	51	47	45	36	27	18	11
Communications-911	2	4	4	5	5	15	8	4	4
Criminal Records	2	2	2	3	3	2	2	3	3
Human Resources	8	6	5	5	6	3	3	3	3
Information Systems	140	188	171	147	133	127	139	129	113
Internal Affairs	3	2	2	2	2	10	3	4	4
Professional Standards	-	-	-	4	-	-	-	-	-
Public Affairs	7	8	9	9	8	8	8	8	7
Radio Maintenance	54	112	109	160	173	181	181	189	199
Training	42	47	46	396	398	392	384	387	378
Vehicle Maintenance	89	91	124	115	78	76	96	95	86
	<u>419</u>	<u>531</u>	<u>540</u>	<u>910</u>	<u>869</u>	<u>864</u>	<u>869</u>	<u>857</u>	<u>825</u>

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Function
Last Nine Fiscal Years
(Unaudited)

Table 19 (Continued)

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Law Enforcement Operations:									
Canine (K-9)	7	8	7	5	-	-	-	-	-
Court Security/Sex Offender	10	10	8	6	7	8	6	6	6
Crime Laboratory	103	106	104	104	103	102	104	103	100
Criminal Investigations-East	32	33	26	29	30	12	38	26	26
Criminal Investigations-West	27	36	38	36	33	52	54	32	32
Criminal Patrol District II	85	88	83	90	93	96	100	104	82
Criminal Patrol District III	58	62	59	63	61	60	69	72	52
Criminal Patrol District IV	47	49	52	39	38	37	45	45	28
Narcotics	72	83	72	77	77	85	83	76	69
School Crossing Guards	1	2	1	1	1	1	1	1	1
School Resource Officers	31	31	-	-	-	-	-	-	-
Special Operations	199	191	183	174	184	192	160	160	139
Street Crimes	-	6	7	7	9	6	14	11	10
Traffic	53	53	49	47	49	62	45	54	40
	<u>725</u>	<u>758</u>	<u>689</u>	<u>678</u>	<u>685</u>	<u>713</u>	<u>719</u>	<u>690</u>	<u>585</u>
Corrections Division:									
Jail Facility	201	208	206	209	209	203	194	181	157
Transitional Work Program	11	14	16	18	20	13	15	19	14
	<u>212</u>	<u>222</u>	<u>222</u>	<u>227</u>	<u>229</u>	<u>216</u>	<u>209</u>	<u>200</u>	<u>171</u>
Total	<u>1,388</u>	<u>1,544</u>	<u>1,480</u>	<u>1,846</u>	<u>1,813</u>	<u>1,828</u>	<u>1,832</u>	<u>1,781</u>	<u>1,615</u>

NOTE:

The number of Capital Assets by Function was compiled beginning in fiscal year ended June 30, 2012. Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end. In addition, asset counts do not include leased equipment. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office



OTHER GOVERNMENTAL REPORTING INFORMATION

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

The Honorable Randy Smith
St. Tammany Parish Sheriff
St. Tammany Parish, 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, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
December 30, 2020

LEBLANC  ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, LLC

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

The Honorable Randy Smith
St. Tammany Parish Sheriff
St. Tammany Parish, Louisiana

Report on Compliance for Each Major Federal Program

We have audited St. Tammany Parish Sheriff's Office (the Sheriff) 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 Sheriff's major federal programs for the year ended June 30, 2020. The Sheriff's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the 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 the Sheriff's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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, 2020.

Report on Internal Control over Compliance

Management of the 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 the 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 the 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 a 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.

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.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
December 30, 2020

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor Title	Program	CFDA Number	Grant or Other Number	Subaward Number	2020 Expenditures
United States Department of Justice					
Edward Byrne Memorial Justice Assistance Grant Program		16.738	2017-DJ-BX-0278	N/A	\$ 4,274
Edward Byrne Memorial Justice Assistance Grant Program		16.738	2018-DJ-BX-0517	N/A	514
Edward Byrne Memorial Justice Assistance Grant Program		16.738	2019-DJ-BX-0254	N/A	15,850
Passed through the Louisiana Commission on Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program		16.738	2017-MU-BX-0088	2017-DJ-01-4605	13,095
Edward Byrne Memorial Justice Assistance Grant Program		16.738	2018-MU-BX-0441	2018-DJ-01-4878	11,882
Total Edward Byrne Memorial Justice Assistance Grant Program					<u>45,615</u>
Paul Coverdell Forensic Science Improvement Grant Program		16.742	2018-CD-BX-0077	N/A	91,368
Passed through the Louisiana Commission on Law Enforcement:					
Paul Coverdell Forensic Science Improvement Grant Program		16.742	2018-CD-BX-0038	2018-CD-01-4764	9,455
Total Paul Coverdell Forensic Science Improvement Grant Program					<u>100,823</u>
Coronavirus Emergency Supplemental Funding (CESF) Program		16.751	2020-VD-BX-0261	2020-DJ-01-5551	76,368
Total Coronavirus Emergency Supplemental Funding (CESF) Program					<u>76,368</u>
Passed through the Louisiana Commission on Law Enforcement:					
ARRA Violence Against Women Formula Grant Program		16.588	2019-WF-AX-0043	2019-WF-01-5397	486
ARRA Violence Against Women Formula Grant Program		16.588	2018-WF-AX-0005	2018-WF-01-4734	6,871
Total ARRA Violence Against Women Formula Grant Program					<u>7,357</u>
Bulletproof Vest Partnership Program		16.607	2018BOBX18092922	N/A	6,956
Public Safety Partnership and Community Policing Grants		16.710	2017-UL-WX-0011	N/A	285,849
Equitable Sharing		16.922	LA0520000	N/A	9,413
Total United States Department of Justice					<u>532,381</u>

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor Title	Program	CFDA Number	Grant or Other Number	Subaward Number	2020 Expenditures
United States Department of Transportation					
Passed through the State of Louisiana:					
State and Community Highway Safety Programs	20.600	69A375-19-3-0000-4020-LA-0	N/A		44,972
State and Community Highway Safety Programs	20.600	69A37519300004020LA0	N/A		24,455
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37520300001640LAA	N/A		69,356
National Priority Safety Programs - Impaired Driving	20.616	69A3752030000405DLAM	N/A		1,022
Total State and Community Highway Safety Programs					139,805
Total United States Department of Transportation					139,805
United States Executive Office of the President					
Passed through Jefferson Parish Sheriff's Office:					
High Intensity Drug Trafficking Areas Program	95.001	G19GC0001A	N/A		10,070
High Intensity Drug Trafficking Areas Program	95.001	G20GC0001A	N/A		7,391
Total High Intensity Drug Trafficking Areas Program					17,461
Total United States Executive Office of the President					17,461
United States Department of Homeland Security					
Passed through St. Tammany Parish Government:					
Homeland Security Grant Program- State Homeland Security Program	97.067	EMW-2018-SS-00016-501	N/A		21,489
Total United States Department of the Homeland Security					21,489
United States Department of the Treasury					
Passed through the State of Louisiana:					
Coronavirus Relief Fund	21.019	N/A	N/A		1,723,513
Total United States Department of the Treasury					1,723,513
Total Federal Expenditures					\$ 2,434,649

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020

Notes to the Schedule of Expenditures of Federal Awards

- A. BASIS OF PRESENTATION- The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of St. Tammany Parish Sheriff's Office (STPSO) under programs of the federal government for the year ended June 30, 2020. 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 STPSO, it is not intended to and does not present the financial position, changes in net position, or cash flows of STPSO.
- B. 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 of expenditures are not allowable or are limited as to reimbursement.
- C. INDIRECT COST RATE- The STPSO has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
- D. SUBRECIPIENTS- For the year ended June 30, 2020, there were no awards to subrecipients.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2020, the value of federal awards expended in the form of non-cash assistance was \$0.00.
- F. The following is a reconciliation of total federal grant expenditures to the federal grant revenues reported on page 42 of the financial statements:

Total Federal Expenditures	\$	2,434,649
CFS18 Prepaid Expenses		(15,624)
DV20 Accrual Adjustment		694
DWI19 20% State match		11,243
SB19 20% State match		6,114
DWI20 20% State match		17,339
DRE20 20% State match		256
NRC17 Accrual Adjustment		2,215
HID19 Vehicle Allowance and Accrual Adjustment		4,739
HID20 Vehicle Allowance		4,200
Asset Forfeiture Revenues for which no Expenditures were recorded in the Current Year		12,925
Total	\$	2,478,750

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs Year
Ended June 30, 2020

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | | |
|----|--|--------------------|
| 1. | Type of auditor's report | Unmodified Opinion |
| 2. | Compliance and internal control over financial reporting: | |
| | a. Material weaknesses identified. | None |
| | b. Significant deficiencies disclosed during the audit of the financial statements, not considered to be material weaknesses. | None |
| | c. Instances of noncompliance material to the financial statements of St. Tammany Parish Sheriff, which would be required to be reported in accordance with Government Auditing Standards. | None |

Federal Awards

- | | | |
|----|---|------------------------|
| 3. | Internal control over major federal award programs: | |
| | a. Material weaknesses identified. | None |
| | b. Significant deficiencies identified not considered to be material weaknesses. | None |
| 4. | Type of auditor's report issued on compliance for major programs. | Unmodified Opinion |
| 5. | Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a). | None |
| 6. | Identification of major programs:
Coronavirus Relief Fund | CFDA Number:
21.019 |
| 7. | Dollar Threshold used to distinguish between Type A and B programs. | \$750,000 |
| 8. | Auditee qualified as a low-risk auditee under 2 CFR section 200.520. | No |

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

N/A

No management letter was issued

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2020

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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