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STATE OF LOUISIANA

ST. TAMMANY PARISH
SHERIFF'S OFFICE
COMPREHENSIVE ANNUAL
FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

RANDY SMITH, SHERIFF

TIFFANY CARRASCO, CHIEF FINANCIAL OFFICER

ANDREA COSSE, CONTROLLER



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INTRODUCTORY SECTION

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St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 27, 2019

To the Citizens of St. Tammany Parish:

This Comprehensive Annual Financial Report (CAFR) is hereby submitted for the fiscal period July 1, 2018 - June 30, 2019. 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, 2019. 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 258,111 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 is responsible for staffing and operating the St. Tammany Parish Jail as well as providing security for the St. Tammany Parish Justice Center. The government of St. Tammany Parish owns both facilities.

As a multiple purpose agency, we strive to maintain accountability and deliver excellent public service. We continue 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 with the St. Tammany Parish Sheriff's Office, 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.

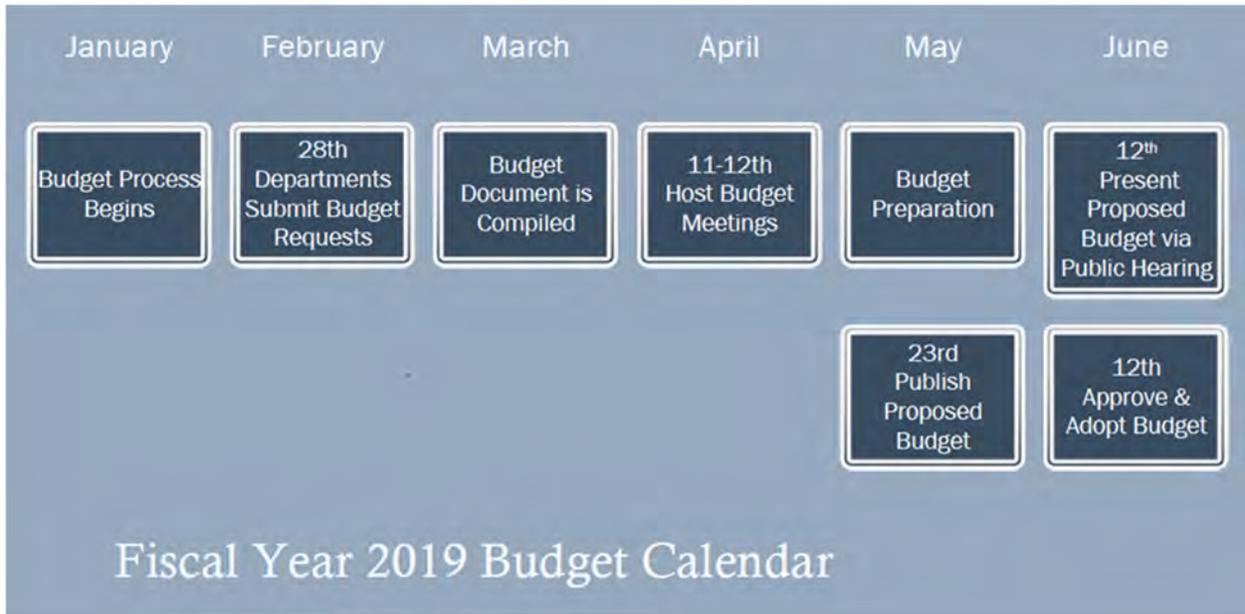
Our budget creation and approval process falls entirely within the control of the St. Tammany Parish Sheriff. The Sheriff approves and adopts the budget.

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 Sheriff's Office in a position to handle challenges of balancing the budget while at the same time maintaining services to the citizens.

The budget process begins in January of each year, with a call for budget requests by various 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, 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

As of July 2019, the nation is officially in its longest economic expansion (121 months), breaking the record of 120 months of economic growth from 1991 to 2001, according to the national Bureau of Economic Research. This has brought an added bump to Louisiana’s economy. While St. Tammany Parish’s unemployment rate dropped to 4.2 percent on June 30th, job growth has been relatively slower than during other postwar recoveries.

According to “The Louisiana Economic Outlook: 2019 and 2020” by Loren C. Scott, after a 28-month

recession that cost Louisiana more than 23,000 jobs, the state’s economy began to grow again in 2018. The forecast is to add 23,400 jobs in 2019 and another 36,100 in 2020. Statewide projections are based on oil prices and continuing expansion of the national economy. Low natural gas prices are beneficial for expansions in Louisiana, but a tariff dispute with China could prove detrimental to Louisiana’s economy. The New Orleans Metro Area is projected to be the state’s seventh fastest growing area, adding 6,500 jobs in 2019 and 9,100 jobs in 2020.

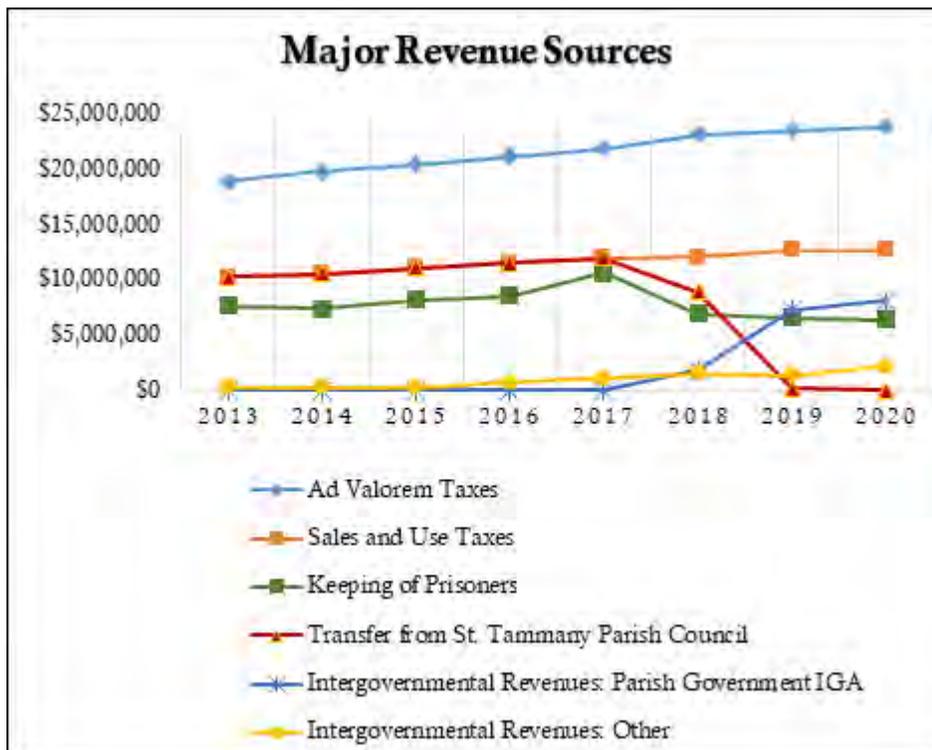
In February 2019, the newly created St. Tammany Corporation unveiled a five-year strategic plan called “Thrive St. Tammany 2023.” This document is a roadmap for attracting and retaining businesses. The St. Tammany Corporation’s goal is to improve parish residents’ quality of life by strengthening and supporting the business climate.

After a year of minimal growth, sales tax revenue for Fiscal Year 2019 increased at a rate that is more in line with past years. Companies continue to choose St. Tammany Parish to conduct business and a great deal of growth is evident in the medical and manufacturing sectors. St. Tammany Parish enters Fiscal Year 2020 with a positive outlook with many businesses in various stages of construction. Residential development also continues to increase.

Revenue Sources

The four major revenue sources that comprise approximately 75% of all the revenue received for Sheriff’s Office operations are:

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



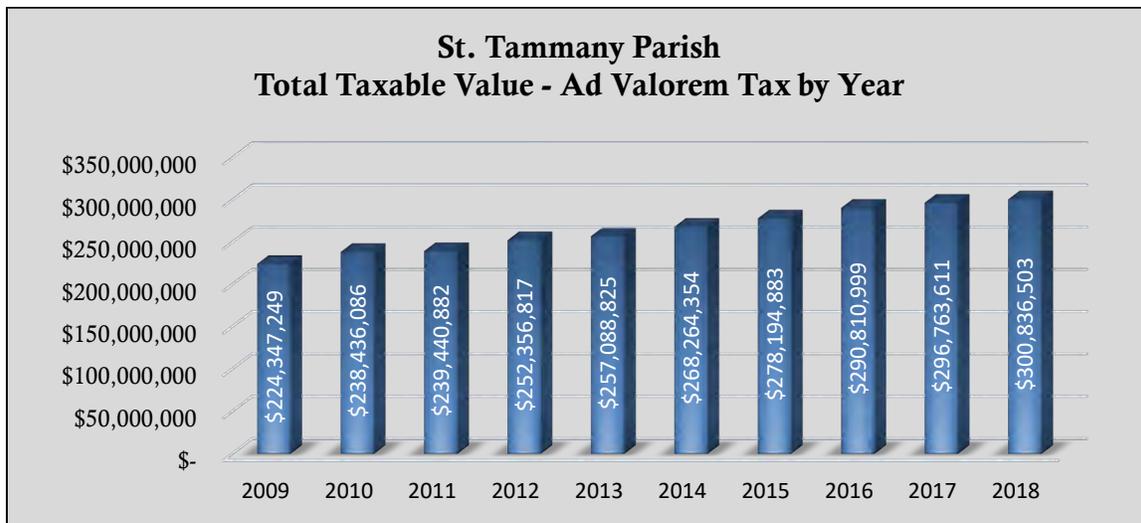
Ad valorem (Property Tax)

The Law Enforcement District levies 11.69 mills of ad valorem (property tax), which makes up 44.0% 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 2018 tax year occurring within our 2019 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 98.88 percent but increases to 99.72 percent when compared to the adjusted tax roll (as of July 2019).

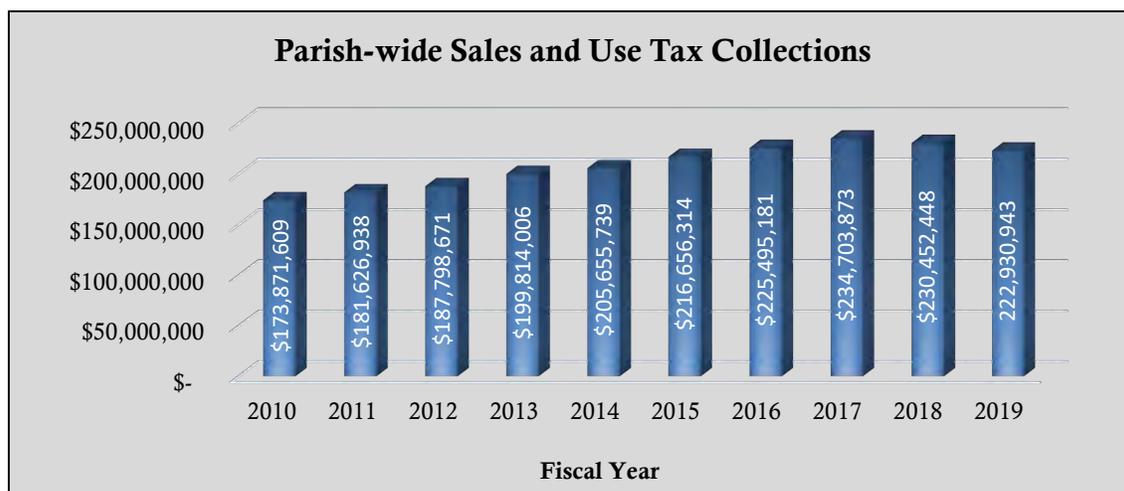
Sales and Use Taxes

The Law Enforcement District levies a 0.25% 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 23.3% 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. Parishwide collections decreased in 2019, due to the nonrenewal of two significant tax dedications.

After a year of minimal overall growth, sales tax revenue for Fiscal Year 2019 for the law enforcement district increased at a rate that is more in line with past years. Companies continue to choose St. Tammany Parish to conduct business. St. Tammany Parish also has experienced growth in the medical and manufacturing sectors. With new businesses and a growing job market, residential development has continued to rise.

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 41.7% 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 financial responsibility over the jail with the St. Tammany Parish Government. The current priority objective is to work out jail financial and statutory obligations with the parish government. This process has been underway for more than two years and negotiations continue. Reimbursement to the Sheriff’s Office is expected in lieu of sales tax collection transfers, which ceased in Fiscal Year 2018.

Until April 1, 2018, a dedicated sales tax for jail operations was in effect for twenty years. Not receiving voter approval, the sales tax expired in March 2018. In anticipation of voters’ rejection of the sales taxes, Sheriff Smith began reducing expenses and trimmed the employee roster by more than 100 positions. Now we can say that we worked well through the budget shortfalls while preserving safety of our citizens as a number one priority.

Other intergovernmental revenue in this category includes radio system reimbursement and District Attorney’s Office forfeiture funds.

Intergovernmental revenue makes up 18.37% 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 (FBI) Uniform Crime Reporting (UCR) system, which measures the number of crimes committed in specific categories.

MAJOR CRIMES REPORTED BY DECADE*					
	1980-1989	1990-1999	2000-2009	2010-2019**	10-YEAR TREND
Population, St. Tammany Parish	110,869	144,508	233,740	258,111***	
CRIME CATEGORY					
Murder/Negligent Homicide	97	70	74	55	Down 26 Pct.
Rape****	218	319	274	219	Down 22 Pct.
Robbery	421	467	348	196	Down 44 Pct.
Theft	18,262	21,222	18,891	13,502	Down 29 Pct.
Burglary	11,019	9,416	7,339	4,280	Down 42 Pct.
Motor Vehicle Theft	2,111	2,403	2,410	1,272	Down 48 Pct.

*FBI UCR statistics. **Through November 2019. ***July 1 2018 estimate. ****Includes attempted rape.

The number of crimes committed 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. The trend for the current decade indicates a continuing drop, despite upticks in some reported areas.

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 current decade, 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. Some types of such offenses previously were exempted from UCR reporting by the federal government.

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. In addition, 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 1,078 thefts and 115 vehicle thefts reported in calendar year 2018. For calendar year 2019, 980 thefts and 113 vehicle thefts had been reported by Nov. 30, the latest period for which data is available.

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

*FBI UCR statistics. **Through November 2019. ***Includes attempted rape.

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 the 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 e.g. grants, bonded debt.

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. Under this new guidance, the Sheriff’s Office has reported the total OPEB liability of \$44.2 M in the Fiscal Year 2019 Government-Wide Financial Statements. To ensure that these benefits can be paid as they come due, Sheriff Smith has assigned \$2.35 M of fund balance towards a long-term plan for funding this liability. The funds will be deposited into the STREIF in Fiscal Year 2020 when the advisory board finalizes policy and the investment plan. The required yearly contributions will be determined by an actuary.

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

Since taking office, Sheriff Smith has continued the agency’s dedicated focus on maintaining the safety of the people living and working in St. Tammany while making changes to improve the image of the agency and rebuild the community’s trust. Some of his initiatives accomplished this year include; expanding the school resource officer program in partnership with the school board to maintain a safe learning environment for our children, being recognized as a “model agency” by the Bureau of Justice

Assistance VALOR law enforcement community for our crisis intervention management, successfully awarded grants to support community policing initiatives which help prevent crime and continuing our employee recognition initiatives.

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 48 - 87.

Acknowledgements

For a sixth 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, 2018. 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.

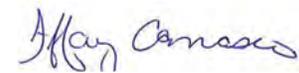
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievements Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

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

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

SHERIFF
Randy Smith



DEPUTY CHIEF
Jeff Boehm



DEPUTY CHIEF
Tiffany Carrasco



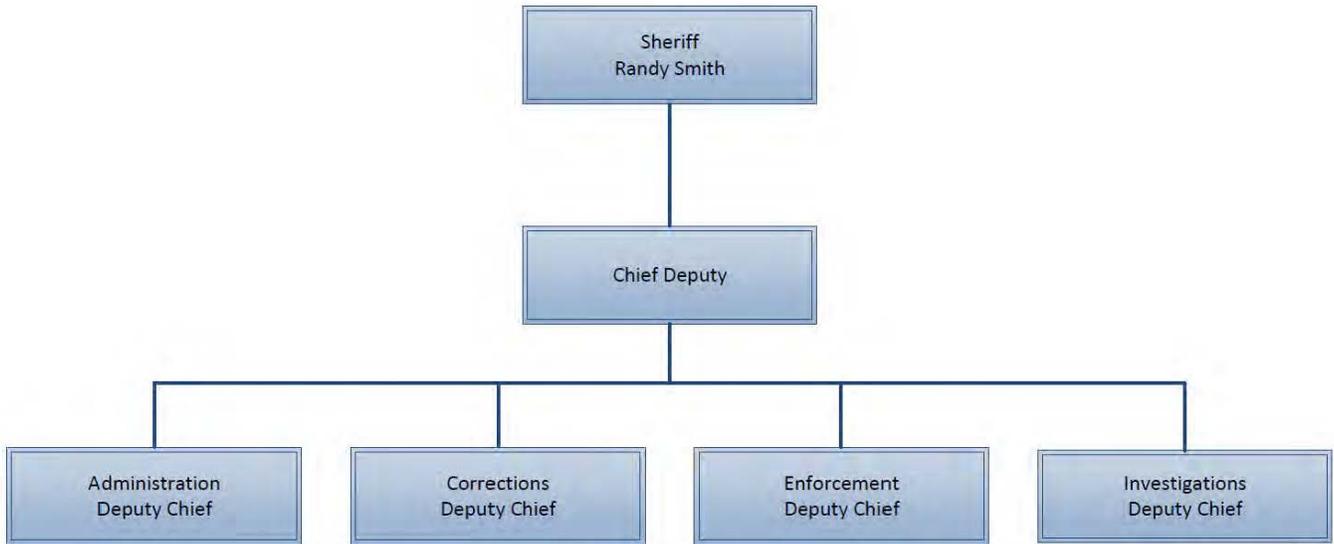
DEPUTY CHIEF
Daniel Culpeper



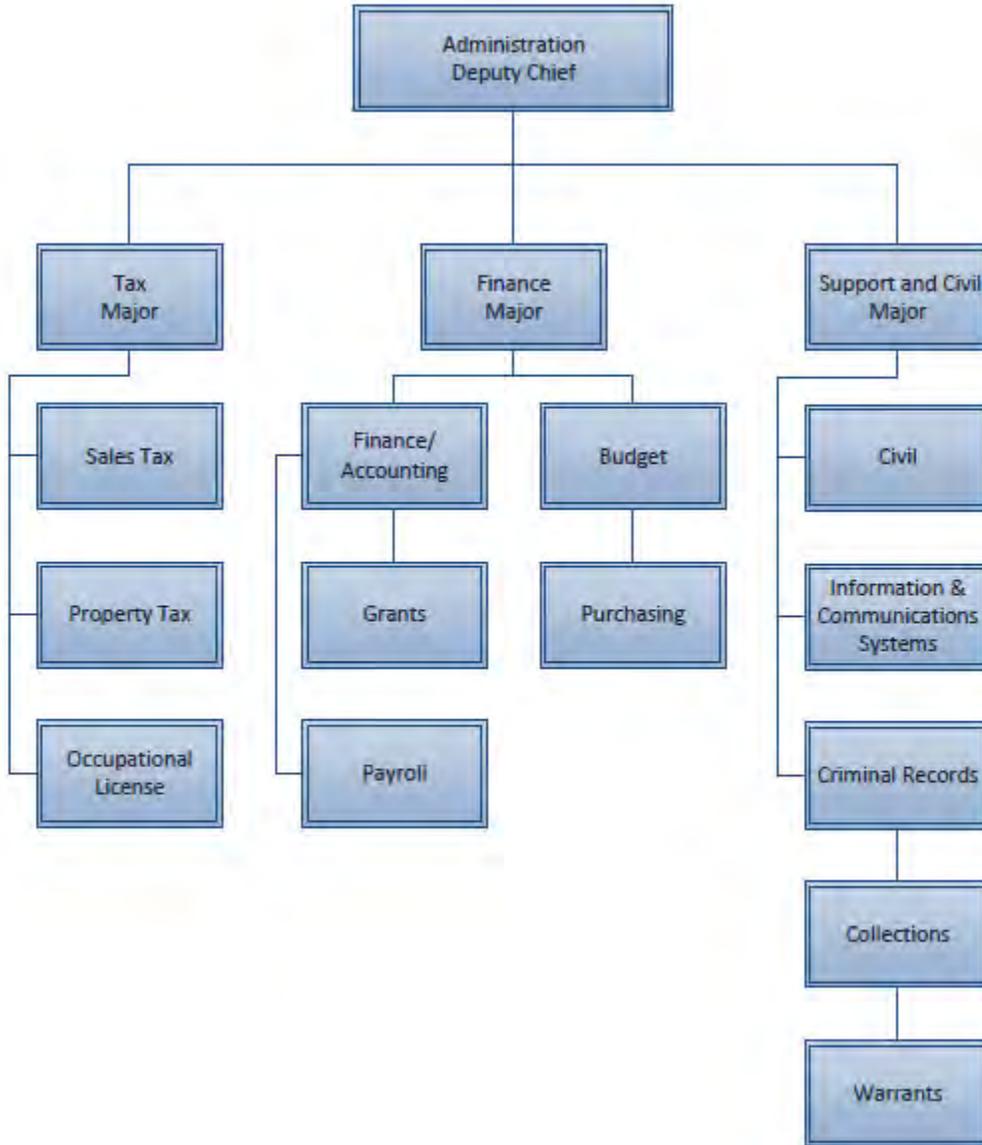
DEPUTY CHIEF
Gregory Longino



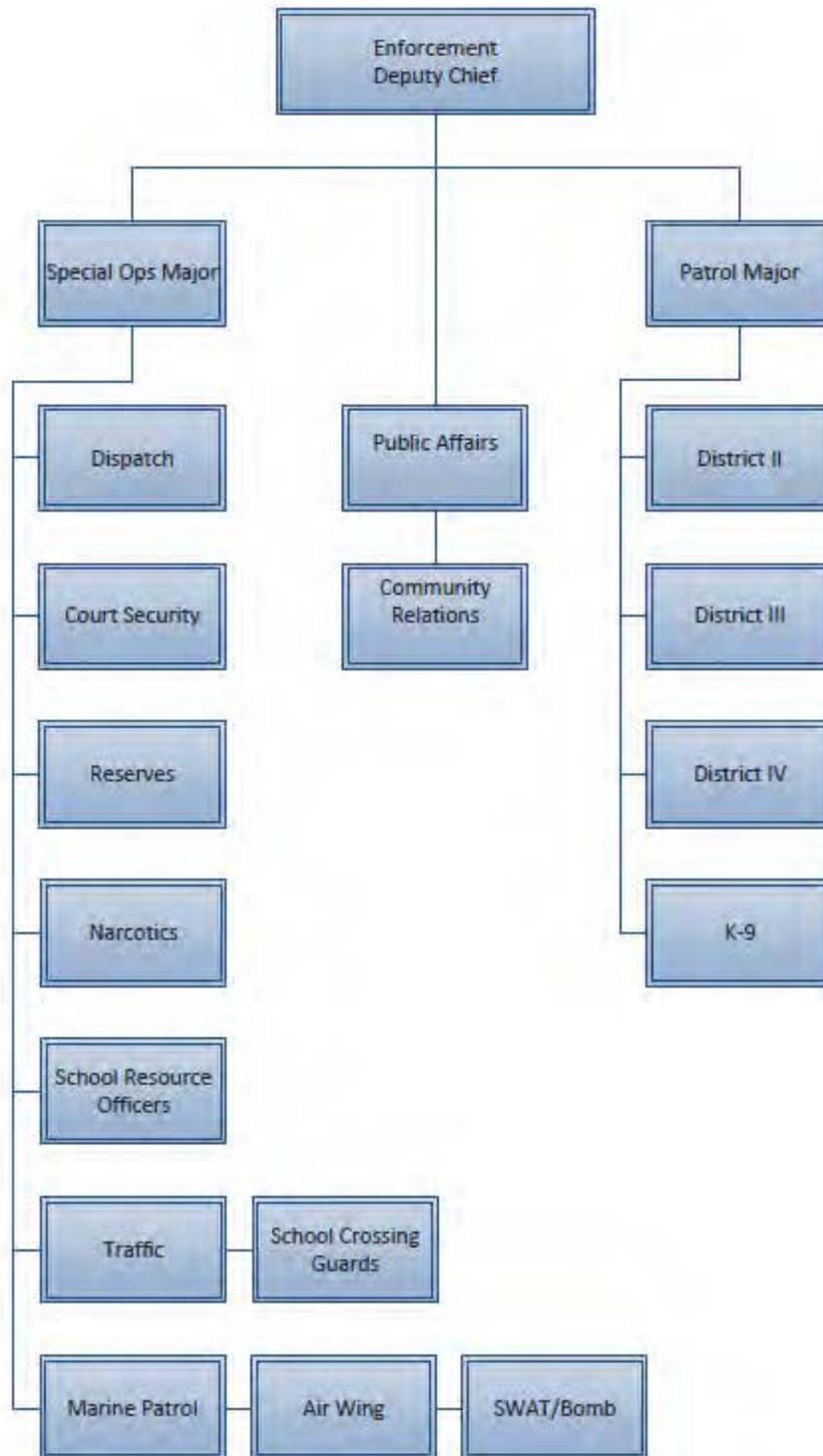
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Sheriff and Executive Staff**



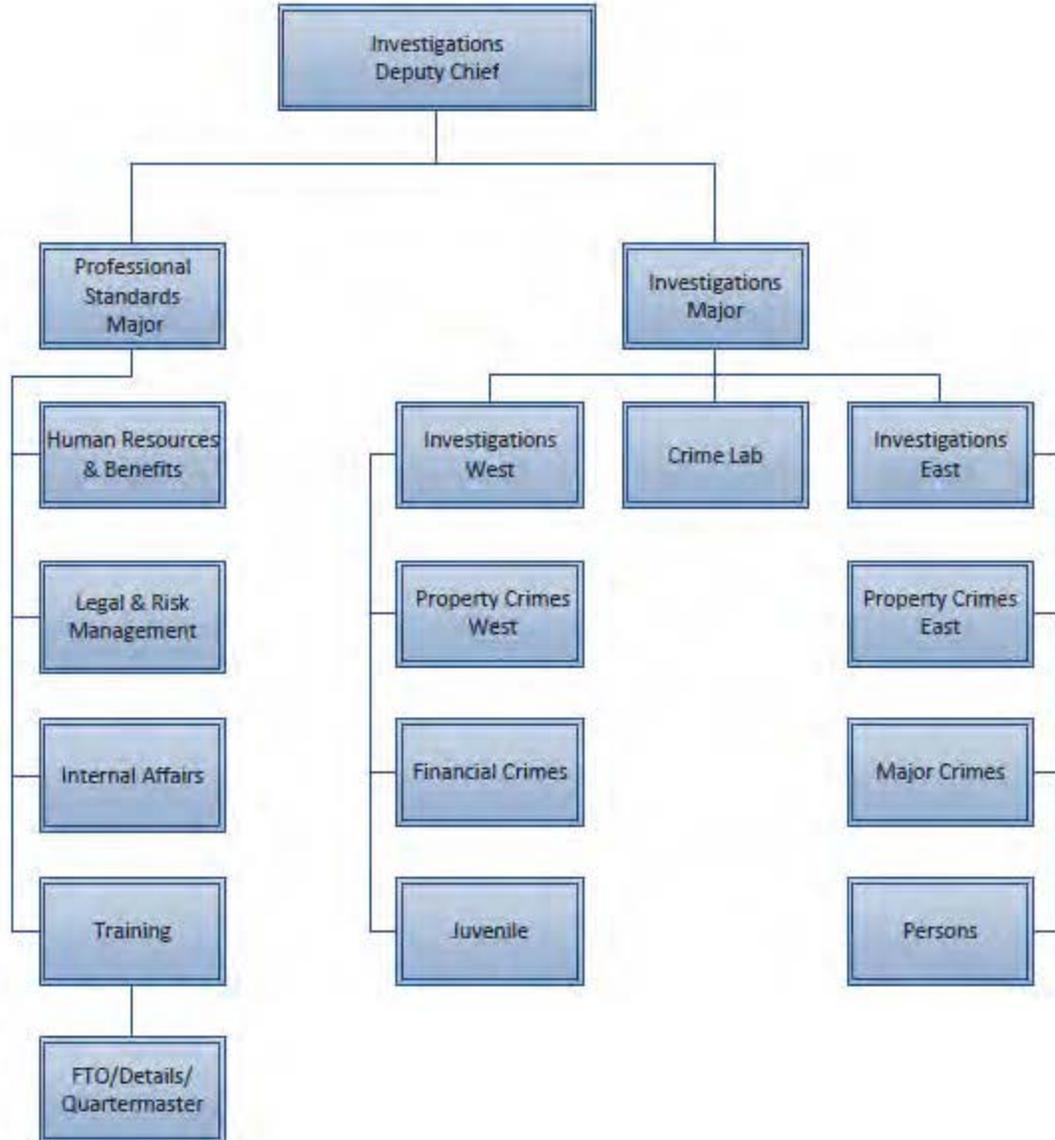
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Administration**



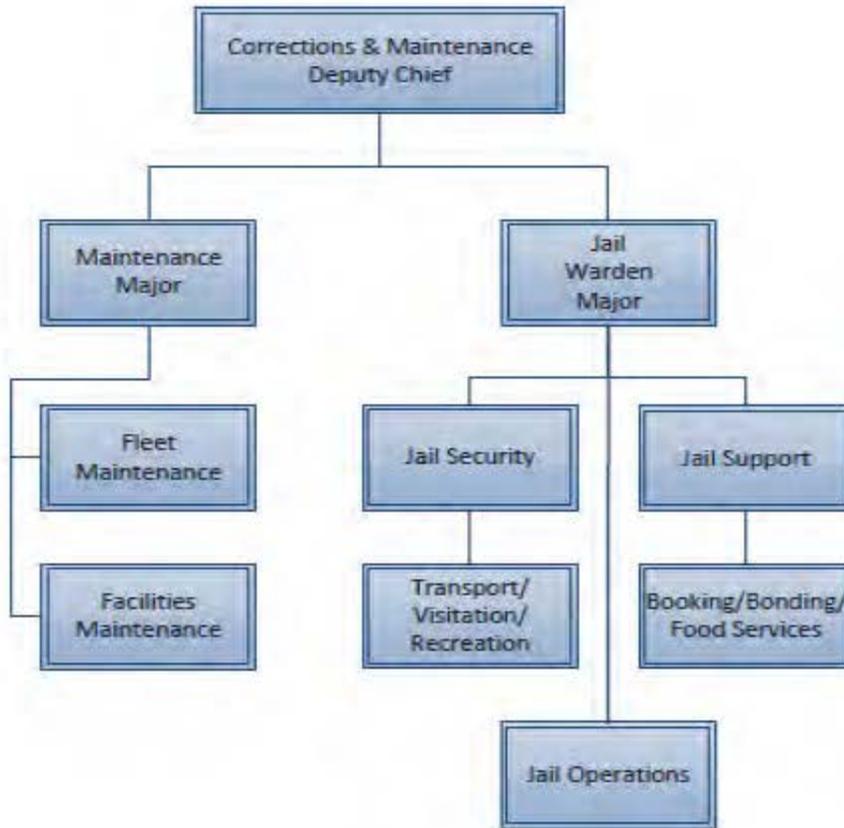
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Enforcement**



**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Investigations**



**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Corrections**





FINANCIAL SECTION

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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 (the Sheriff), as of and for the year ended June 30, 2019, 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, 2019, 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 20), the schedule of changes in the total OPEB liability and related ratios (on page 88), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 89 and 90), 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, fiduciary fund statements, and 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, the schedule of expenditures of federal awards, the ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head 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 27, 2019, 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 27, 2019

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REQUIRED SUPPLEMENTAL INFORMATION
(PART I)

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

As management of the St. Tammany Parish Sheriff's Office, we prepared this narrative overview and analysis of the financial activities for fiscal year 2019 that ended June 30, 2019. 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 1-9 of this report.

Financial Highlights

- The Sheriff's assets and deferred outflows of resources were exceeded by its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$2,898,385 (net position). The deficit in net position is primarily the result of long-term liabilities related to pension and other post-employment benefits.
- The Sheriff's total net position increased by \$4,627,022. Revenues decreased by .04%, while expenses increased by 4.5%. Ending net position increased by 61% over the balance at the beginning of the year.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$39,815,050, an increase of \$4,603,876 in comparison with the prior year. Approximately 73% of this amount, \$28,920,009 is available for spending at the government's discretion (unassigned fund balance). In addition, the Sheriff has assigned a total of \$2,354,790 for the funding of the total OPEB liability.
- 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 \$30,700,569 or approximately 67.8% 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 cash

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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 of the 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 31-32 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 of the 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 St. Tammany Parish Sheriff's Office adopts an annual appropriated budget for its General Fund and Jail Special Revenue Fund. A budgetary comparison statement has been provided for the General Fund and Jail Special Revenue Fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements are on pages 33-41 of this report.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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 42-45 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 five fiduciary funds. Each fund is outlined below.

1. 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.
2. 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.
3. 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.
4. 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.
5. 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 46, 47, and 94-96 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 48-87 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

also presents required supplementary information concerning the St. Tammany Parish Sheriff's Office changes in the total OPEB liability and related ratios. Required supplementary information can be found on page 88 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 89 and 90.

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 91.

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 were exceeded by liabilities and deferred inflows of resources by \$2,898,385 at the close of the most recent fiscal year.

St. Tammany Parish Sheriff's Office Net Position

	Governmental activities	
	2019	2018
Current Assets	\$ 46,551,131	\$ 40,469,347
Capital Assets, Net of Accumulated Depreciation	\$ 38,060,261	\$ 39,876,899
Total Assets	\$ 84,611,392	\$ 80,346,246
Deferred Outflows of Resources	\$ 11,577,651	\$ 8,255,409
Current Liabilities	\$ 7,612,959	\$ 5,899,036
Long-Term Liabilities	\$ 77,518,171	\$ 85,888,845
Total Liabilities	\$ 85,131,130	\$ 91,787,881
Deferred Inflows of Resources	\$ 13,956,298	\$ 4,339,181
Net Position		
Net Investment in Capital Assets	\$ 20,336,025	\$ 21,256,899
Restricted for:		
Crime Lab Expenditures	\$ 1,053,555	\$ 1,026,462
Capital Projects Fund	\$ -	\$ 2,150
Debt Service	\$ 12,967	\$ 12,908
Equitable Sharing	\$ 48,666	\$ 87,859
Unrestricted	\$ (24,349,598)	\$ (29,911,685)
Total Net Position	\$ (2,898,385)	\$ (7,525,407)

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.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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 \$24,349,598, is substantially related to the net pension liability and the total OPEB liability. See Notes 10 and 11 for further information.

The St. Tammany Parish Sheriff's Office overall net position increased \$4,627,022 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 \$4,627,022 from the prior fiscal year for an ending balance of (\$2,898,385).

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

	Governmental Activities	
	2019	2018
Program Revenues		
Charges and Services	\$ 19,827,862	\$ 18,487,824
Operating Grants and Contributions	14,639,318	9,110,092
General Revenues		
Taxes		
Ad Valorem Taxes	24,022,322	23,125,527
Sales and Use Taxes	12,680,024	12,017,191
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	227,447	8,950,465
Interest and Investment Earnings	367,367	222,271
Other Revenues	1,123,183	1,237,214
Total Revenues	72,887,523	73,150,584
Expenses		
Public Safety	67,655,545	64,676,529
Interest on Long-Term Debt	604,956	634,189
Total Expenses	68,260,501	65,310,718
Change in Net Position	4,627,022	7,839,866
Net Position, Beginning of Year	(7,525,407)	8,288,642
Prior Period Adjustment - Implementation of GASB 75		
Other Post-Employment Benefits Liability	-	(23,653,915)
Net Position - Beginning of Year	(7,525,407)	(15,365,273)
Net Position, End of Year	\$ (2,898,385)	\$ (7,525,407)

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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

Governmental activities revenues decreased by .04%, while expenses increased by 4.5%. The main reason revenue decreased is due to voters rejecting the sales tax renewal for the operation of the jail in March 2018. As a result, changes to the Intergovernmental Agreement with the St. Tammany Parish Council related to the St. Tammany Parish Jail were necessary. See Note 17 for further information. The main reason expenses increased is due to an increase in personnel services related to public safety, including a 13.6% increase in personnel services related to the jail.

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, 2019, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$39,815,050; an increase of \$4,603,876 in comparison with the prior year. Approximately 73% of this amount, \$28,920,009, 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 \$215,761
- 2) Amount restricted for particular purposes is \$1,115,188
- 3) Amount committed for particular purposes is \$6,819,733
- 4) Amount assigned for particular purposes is \$2,744,359

The general fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2019, the unassigned fund balance in the general fund was \$28,920,009. The total fund balance increased to \$30,960,706. 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 63.9% of total general fund expenditures. The total fund balance represents approximately 68.4% of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office general fund increased by \$7,489,447. This is primarily due to an increase in general fund revenues of \$3 million or 6.6%. Specifically, ad valorem taxes and sales and use taxes increased by \$1.5 million and salary reimbursements increased by \$1.3 million.

During fiscal year 2019, the fund balance of the St. Tammany Parish Sheriff's Office Jail Special Revenue Fund decreased by \$3,242,517. The decrease is primarily due to a reduction in revenues received from the St. Tammany Parish Council following the voter's rejection of the sales tax renewal in March 2018. In addition, personnel services in the Jail Special Revenue Fund increased by

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management’s Discussion and Analysis

\$1.1 million. For fiscal year 2019, no transfers were made from the General Fund to the Jail Fund.

The Capital Projects Fund, a major fund, had a \$41,531 increase in fund balance during the fiscal year 2019 which put the overall fund balance at \$5,608,775. The increase in fund balance was the result of bank interest income on the funds held in the Capital Projects Fund.

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 2019 was \$2,661,423. The increase in net position of the Internal Service Fund was \$19,175. 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	\$23,230,000	\$23,500,000	\$24,022,322	\$522,322
Federal Grants	461,980	987,438	763,706	(223,732)
State Supplemental Pay	2,033,055	1,942,177	2,069,015	126,838
Interest Earnings	102,000	181,500	271,771	90,271

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.

Our federal grants span several years. For budgeting, the full amount available is budgeted and unused budget is carried forward. This results in a variance to actuals.

The State Supplemental Pay depends on the level of employment, the amount of experience and qualifying employees. While the revenue is 7% lower than the amended budget, the associated costs were also lower.

Interest Earnings is a result of the cash on hand during the year and the interest rate paid. Interest rates and our cash position have both increased.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management’s Discussion and Analysis

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 Expenses</i>	<i>Difference Final Budget to Actual</i>
Payroll Benefits	10,429,584	10,231,216	9,152,799	1,078,417
Operating Expenditures	4,498,599	4,283,768	3,961,760	322,008
Professional Fees	1,929,500	2,010,335	1,710,715	299,620
Capital Outlays	150,500	2,933,488	2,564,974	368,514

Payroll Benefits experienced a favorable variance due to the budgeting of funds for an OPEB trust account that could not be transferred by June 30, 2019. The OPEB trust was approved by the Louisiana State Legislature in August 2019.

Actual Operating Expenditures were favorable due to the agencies efforts to cut costs and promote savings.

A favorable variance was noted in Professional Fees. A majority of the savings came from lower than anticipated maintenance contract cost.

Capital equipment was budgeted and ordered before year end but was received subsequent to year end, 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, 2019 amounts to \$38,060,261 (net of accumulated depreciation). This investment in capital assets includes assets not in service, land, leasehold improvements, buildings, other equipment, communication equipment, and vehicles. The total decrease in capital assets for the current fiscal year was approximately \$1,816,638 or 5%, primarily related to the recognition of depreciation expenses.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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

	Governmental Activities	
	2019	2018
Assets not in Service	\$ 463,598	\$ -
Land	2,878,144	2,878,144
Leasehold Improvements	167,131	166,974
Buildings	15,357,294	16,098,265
Other Equipment	2,350,806	2,619,320
Leased Equipment	196,304	-
Communication Equipment	13,948,097	15,523,162
Vehicles	2,698,887	2,591,034
Totals	\$ 38,060,261	\$ 39,876,899

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 \$463,598.
- Vehicle replacements were purchased at a cost of \$1,384,025.
- Miscellaneous equipment and building improvements were made at a cost of \$880,879.
- 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 64 of this report.

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 "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 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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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 2019, the St. Tammany Parish Sheriff's Office had total bonded debt outstanding of \$17,525,717. The Bond premium is included with the General Obligation Bonds in the current year statements.

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

	Governmental Activities	
	2019	2018
General Obligation Bonds	\$ 17,525,717	\$ 18,873,788
Capital Lease Payable	198,519	-
Net Pension Liability	17,011,141	21,684,915
Total OPEB Liability	44,216,089	46,678,213
Totals	\$ 78,951,466	\$ 87,236,916

In fiscal year 2019, the St. Tammany Parish Sheriff's Office total debt decreased by \$8,285,450 or 9.5%. This was primarily the result of the decrease in both the net pension liability of \$4,673,774 and the total OPEB liability of \$2,462,124. For more detail on the total OPEB liability and the net pension liability, see Notes 10 and 11.

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 Note 8-11 on pages 65-79 of this report.

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 2019-2020 fiscal year budget.

- The unemployment rate for St. Tammany Parish at fiscal year 2019 year-end (June 2019) was at 4.2 percent which is slightly lower than the rate at the beginning of the year of 4.3 percent.
- Sales tax has continued to experience an increase as a result of the completion of the Fremaux Town Center. Although this commercial facility opened in March of 2014, this complex continues to expand and will continue to provide future revenue as the Sheriff will receive a portion of the sales tax revenue collected.
- The Sheriff is mandated to provide health insurance to full-time employees. Employee health insurance premiums will continue to reflect a slight decrease in fiscal year 2020. Employer pension rates will remain unchanged at 12.25 percent in fiscal year 2020.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

- The Sheriff's Office received a grant to support state and local efforts to prevent terrorism and other catastrophic events and to prepare the nation for threats and hazards that pose the greatest risk to the security of the United States. This grant "Operation Stonegarden" is from the Governor's Office of Homeland Security and Emergency Preparedness, State of Louisiana, awarded on September 5, 2019 in the amount of \$175,000.
- We anticipate a continual increase in the population of St. Tammany Parish residents. With any increase, aggregate revenues and expenditures will be reflective.
- Departmental budgeted expenditure reductions will be implemented in recognition of any decline in revenues.

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 of Administration Tiffany Carrasco, 300 Brownsitch Road, Slidell, Louisiana, 70458.

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**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2019

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 41,516,161
Investments	699,061
Receivables	4,118,148
Prepaid Expenses	215,761
Other Assets	2,000
Capital Assets, Not Being Depreciated	3,341,742
Capital Assets, Net of Accumulated Depreciation	<u>34,718,519</u>
Total Assets	<u>84,611,392</u>
Deferred Outflows of Resources	
Deferred Outflows - Pension	9,078,874
Deferred Outflows - Postemployment Health Care Benefits	<u>2,498,777</u>
Total Deferred Outflows of Resources	<u>11,577,651</u>
Liabilities	
Accounts Payable	2,101,886
Accrued Liabilities	1,972,772
Accrued Liabilities - Bond Interest	194,985
Compensated Absences	1,783,002
Due to other Governmental Agency	127,019
Long-Term Liabilities	
Certificates of Indebtedness Payable	
Current Portion	1,393,071
Noncurrent Portion	16,132,646
Capital Lease Payable	
Current Portion	40,224
Noncurrent Portion	158,295
Net Pension Liability	17,011,141
Total Other Post-Employment Benefits Liability	<u>44,216,089</u>
Total Liabilities	<u>85,131,130</u>
Deferred Inflows of Resources	
Deferred Inflows - Pension	8,014,392
Deferred Inflows - Postemployment Health Care Benefits	<u>5,941,906</u>
Total Deferred Inflows of Resources	<u>13,956,298</u>
Net Position	
Net Investment in Capital Assets	20,336,025
Restricted for:	
Equitable Sharing	48,666
Crime Lab	1,053,555
Debt Service	12,967
Unrestricted	<u>(24,349,598)</u>
Total Net Position	<u>\$ (2,898,385)</u>

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

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2019

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 67,655,545	\$ 19,827,862	\$ 14,639,318	\$ (33,188,365)
Interest on Long-Term Debt	604,956	-	-	(604,956)
Total Governmental Activities	<u>\$ 68,260,501</u>	<u>\$ 19,827,862</u>	<u>\$ 14,639,318</u>	<u>(33,793,321)</u>
General Revenues				
Taxes				
Ad Valorem Taxes				24,022,322
Sales and Use Taxes				12,680,024
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				227,447
Interest and Investment Earnings				367,367
Other Revenues				1,123,183
Total General Revenues				<u>38,420,343</u>
Change in Net Position				4,627,022
Net Position - Beginning of Year				<u>(7,525,407)</u>
Net Position, End of Year				<u>\$ (2,898,385)</u>

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



FUND FINANCIAL STATEMENTS
GOVERNMENT FUNDS

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Major Fund Descriptions
Governmental Funds
June 30, 2019**

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 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 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 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.

Capital Projects Fund

The Sheriff maintains the Capital Projects Fund to account for the construction of new facilities and radio system infrastructure upgrades in St. Tammany Parish.

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 29,929,985	\$ 880,861	\$ 5,608,775	\$ 2,345,383	38,765,004
Investments	699,061	-	-	-	699,061
Receivables	3,420,700	692,526	-	4,922	4,118,148
Prepaid Items	211,471	4,290	-	-	215,761
Other Assets	2,000	-	-	-	2,000
Total Assets	\$ 34,263,217	\$ 1,577,677	\$ 5,608,775	\$ 2,350,305	\$ 43,799,974
Liabilities					
Accounts Payable	\$ 1,658,926	\$ 283,566	\$ -	\$ 69,660	\$ 2,012,152
Accrued Liabilities	1,643,585	326,022	-	3,165	1,972,772
Total Liabilities	\$ 3,302,511	609,588	-	72,825	3,984,924
Fund Balances					
Nonspendable	\$ 211,471	\$ 4,290	\$ -	\$ -	\$ 215,761
Restricted, reported in:					
General Fund-Equitable Sharing	48,666	-	-	-	48,666
Special Revenue Funds-Crime Lab Equipment and Maintenance	-	-	-	1,053,555	1,053,555
Bond Sinking Fund-Bond Payments Series 2011 and Series 2014	-	-	-	12,967	12,967
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	5,608,775	-	5,608,775
Special Revenue Funds-Equipment and Maintenance	-	-	-	1,210,958	1,210,958
Assigned, reported in:					
Post-Employment Benefits	1,780,560	574,230	-	-	2,354,790
Special Revenue Funds-Jail Fund Expenses	-	389,569	-	-	389,569
Unassigned	28,920,009	-	-	-	28,920,009
Total Fund Balances	\$ 30,960,706	\$ 968,089	\$ 5,608,775	\$ 2,277,480	\$ 39,815,050
Total Liabilities and Fund Balances	\$ 34,263,217	\$ 1,577,677	\$ 5,608,775	\$ 2,350,305	\$ 43,799,974

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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Balance Sheet -
Governmental Funds to Government-wide Statement of Net Position
June 30, 2019**

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

Total Fund Balances	\$ 39,815,050
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	38,060,261
Deferred Outflows of Resources	11,577,651
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.	2,661,423
Compensated Absences	(1,783,002)
Accrued Liabilities - Bond Interest	(194,985)
Due to other governmental agency	(127,019)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(17,525,717)
Net Pension Liability	(17,011,141)
Net Other Post-Employment Benefit Obligation	(44,216,089)
Capital Lease Payable	(198,519)
Deferred Inflows of Resources	<u>(13,956,298)</u>
Net Position of Governmental Activities	<u>\$ (2,898,385)</u>

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
For the Year Ended June 30, 2019

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 24,022,322	\$ -	\$ -	\$ -	\$ 24,022,322
Sales and Use Taxes	12,680,024	-	-	-	12,680,024
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	227,447	-	-	227,447
Federal Grants	763,706	-	-	-	763,706
State Revenue Sharing	470,382	-	-	-	470,382
State Supplemental Pay	2,069,015	498,459	-	5,665	2,573,139
Louisiana Department of Corrections Program	-	445,131	-	-	445,131
Other Intergovernmental Revenues	1,334,051	7,241,831	-	-	8,575,882
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	2,592,219	-	-	-	2,592,219
Other	760,508	687,546	-	375,800	1,823,854
Civil Fees	3,153,902	-	-	-	3,153,902
Criminal Fees	870,284	-	-	323,437	1,193,721
Keeping of Prisoners	-	6,590,127	-	-	6,590,127
Tax Research and Other Services	607,438	-	-	-	607,438
Salary Reimbursements	3,813,990	52,611	-	-	3,866,601
Interest Earnings	271,771	16,092	43,168	17,161	348,192
Other Revenues	1,084,994	43,630	-	-	1,128,624
Total Revenues	54,494,606	15,802,874	43,168	722,063	71,062,711
Expenditures					
Public Safety					
Personnel Services	\$ 24,679,289	\$ 9,278,208	\$ -	\$ 65,752	\$ 34,023,249
Payroll Benefits	9,152,799	2,482,299	-	19,822	11,654,920
Operating Expenditures	3,961,760	3,219,957	-	168,116	7,349,833
Professional Fees	1,710,715	3,475,411	1,637	125,342	5,313,105
Materials and Supplies	1,501,410	293,400	-	27,251	1,822,061
Travel and Education	251,131	48,045	-	-	299,176
Insurance	1,459,835	84,543	-	365	1,544,743
Debt Service					
Principal	-	-	-	1,325,000	1,325,000
Interest	-	-	-	614,956	614,956
Capital Outlays	2,564,974	163,528	-	-	2,728,502
Total Expenditures	45,281,913	19,045,391	1,637	2,346,604	66,675,545
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 9,212,693	\$ (3,242,517)	\$ 41,531	\$ (1,624,541)	\$ 4,387,166

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, 2019**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses)					
Increase in Obligations Under Capital Leases	\$ 216,710	\$ -	\$ -	\$ -	\$ 216,710
Transfers In	-	-	-	1,939,956	1,939,956
Transfers Out	(1,939,956)	-	-	-	(1,939,956)
Total Other Financing Sources (Uses)	(1,723,246)	-	-	1,939,956	216,710
Net Change in Fund Balances	7,489,447	(3,242,517)	41,531	315,415	4,603,876
Fund Balances, Beginning of Year	23,471,259	4,210,606	5,567,244	1,962,065	35,211,174
Fund Balances, End of Year	\$ 30,960,706	\$ 968,089	\$ 5,608,775	\$ 2,277,480	\$ 39,815,050

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
For the Year Ended June 30, 2019**

Net Changes in Fund Balances - Total Governmental Funds \$ 4,603,876

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 depreciation exceeded capital outlays. (1,811,198)

Gains/losses on the disposal of capital assets reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (5,440)

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. 388,064

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. 1,811,078

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.

Certificates of Indebtedness Payable	\$ 1,348,071	
Capital Lease Payable	<u>(198,519)</u>	1,149,552

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. 10,000

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. (127,019)

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, 2019

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. (52,947)

Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense is based on the change in total OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. (1,358,119)

Internal service funds are used to charge the costs of liability insurance to individual funds. This amount is the total change in net position in the internal service fund. 19,175

Change in Net Position \$ 4,627,022

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 – Budget and Actual
General Fund
For the Year Ended June 30, 2019**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 23,230,000	\$ 23,500,000	\$ 24,022,322	\$ 522,322
Sales and Use Taxes	11,800,000	12,650,000	12,680,024	30,024
Intergovernmental Revenues				
Federal Grants	461,980	987,438	763,706	(223,732)
State Revenue Sharing	440,000	470,380	470,382	2
State Supplemental Pay	2,033,055	1,942,177	2,069,015	126,838
Other Intergovernmental Revenues	1,406,896	1,332,939	1,334,051	1,112
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,400,000	2,543,400	2,592,219	48,819
Other	728,000	728,000	760,508	32,508
Civil Fees	2,400,000	3,150,000	3,153,902	3,902
Criminal Fees	783,500	819,840	870,284	50,444
Tax Research and Other Services	513,500	529,700	607,438	77,738
Salary Reimbursements	1,999,238	3,834,811	3,813,990	(20,821)
Interest Earnings	102,000	181,500	271,771	90,271
Other Revenues	1,043,500	1,068,475	1,084,994	16,519
Total Revenues	49,341,669	53,738,660	54,494,606	755,946
Public Safety				
Personnel Services	25,139,718	25,014,288	24,679,289	334,999
Payroll Benefits	10,429,584	10,231,216	9,152,799	1,078,417
Operating Expenditures	4,498,599	4,283,768	3,961,760	322,008
Professional Fees	1,929,500	2,010,335	1,710,715	299,620
Materials and Supplies	681,389	1,611,267	1,501,410	109,857
Travel and Education	266,605	287,115	251,131	35,984
Insurance	2,124,186	1,344,988	1,459,835	(114,847)
Capital Outlays	150,500	2,933,488	2,564,974	368,514
Total Expenditures	45,220,081	47,716,465	45,281,913	2,434,552
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,121,588	6,022,195	9,212,693	3,190,498
Increase in Obligations Under Capital Leases	-	-	216,710	216,710
Transfers Out	(1,939,956)	(1,939,956)	(1,939,956)	-
Total Other Financing Sources (Uses)	(1,939,956)	(1,939,956)	(1,723,246)	216,710
Net Changes in Fund Balance	\$ 2,181,632	\$ 4,082,239	7,489,447	\$ 3,407,208
Fund Balance, Beginning of Year			23,471,259	
Fund Balance, End of Year			\$ 30,960,706	

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 – Budget and Actual
Jail Special Revenue Fund
For the Year Ended June 30, 2019**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ 7,958,227	\$ 165,375	\$ 227,447	\$ 62,072
State Supplemental Pay	442,265	519,494	498,459	(21,035)
Louisiana Department of Corrections Program	550,000	492,595	445,131	(47,464)
Other Intergovernmental Revenues	-	7,271,401	7,241,831	(29,570)
Fees, Charges and Commissions for Services				
Other Commissions	597,000	656,250	687,546	31,296
Keeping of Prisoners	6,112,997	6,601,050	6,590,127	(10,923)
Salary Reimbursements	80,000	49,000	52,611	3,611
Interest Earnings	13,000	18,000	16,092	(1,908)
Other Revenues	40,000	42,000	43,630	1,630
Total Revenues	15,793,489	15,815,165	15,802,874	(12,291)
Expenditures				
Public Safety				
Personnel Services	8,429,828	9,358,658	9,278,208	80,450
Payroll Benefits	3,109,763	2,806,959	2,482,299	324,660
Operating Expenditures	3,339,950	3,343,834	3,219,957	123,877
Professional Fees	3,503,917	3,554,867	3,475,411	79,456
Materials and Supplies	420,200	335,300	293,400	41,900
Travel and Education	48,500	55,610	48,045	7,565
Insurance	353,660	121,960	84,543	37,417
Capital Outlays	-	126,999	163,528	(36,529)
Total Expenditures	19,205,818	19,704,187	19,045,391	658,796
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,412,329)	(3,889,022)	(3,242,517)	646,505
Net Changes in Fund Balance	\$ (3,412,329)	\$ (3,889,022)	(3,242,517)	\$ 646,505
Fund Balance, Beginning of Year			4,210,606	
Fund Balance, End of Year			\$ 968,089	

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

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FUND FINANCIAL STATEMENTS
PROPRIETARY FUNDS

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Proprietary Fund
June 30, 2019

Internal Service Fund (Risk Management)

The Sheriff's proprietary fund 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
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Fund - Internal Service Fund
June 30, 2019**

Current Assets	
Cash and Cash Equivalents	<u>\$ 2,751,157</u>
Total Current Assets	<u>2,751,157</u>
Current Liabilities	
Claims Payable	<u>89,734</u>
Total Current Liabilities	<u>89,734</u>
Net Position	
Unrestricted	<u>\$ 2,661,423</u>

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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2019**

Operating Revenues	
Fund Premiums	<u>\$ 885,119</u>
Total Operating Revenues	<u>885,119</u>
Operating Expenses	
Claims and Legal Fees	<u>885,119</u>
Total Operating Expenses	<u>885,119</u>
Operating Income	-
Nonoperating Revenues	
Interest Earned	<u>19,175</u>
Change in Net Position	19,175
Net Position, Beginning of Year	<u>2,642,248</u>
Net Position, End of Year	<u><u>\$ 2,661,423</u></u>

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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2019**

Cash Flows from Operating Activities	
Fund Premiums	\$ 885,119
Claims and Legal Fees	<u>(844,040)</u>
Net Cash Provided by Operating Activities	<u>41,079</u>
Cash Flows from Investing Activities	
Interest Earned	<u>19,175</u>
Net Cash Provided by Investing Activities	<u>19,175</u>
Net Increase in Cash and Cash Equivalents	60,254
Cash and Cash Equivalents, Beginning of Year	<u>2,690,903</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,751,157</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Claims Payable	<u>41,079</u>
Net Cash Provided by Operating Activities	<u><u>\$ 41,079</u></u>

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



FUND FINANCIAL STATEMENTS
FIDUCIARY FUNDS

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Fiduciary Fund
June 30, 2019

Fiduciary Fund

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 Fiduciary Fund accounts for the collection and distribution of these funds.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Fiduciary Fund
June 30, 2019**

	Agency Funds
<hr/>	
Assets	
Cash and Interest-Bearing Deposits	<u>\$ 27,190,890</u>
Total Assets	<u><u>\$ 27,190,890</u></u>
Liabilities	
Due to Taxing Bodies and Others	<u>\$ 27,190,890</u>
Total Liabilities	<u><u>\$ 27,190,890</u></u>

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



**NOTES TO THE
FINANCIAL STATEMENTS**

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**ST. TAMMANY PARISH SHERIFF
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 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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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.

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. 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 or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include:

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

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

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 April 1, 2018 through December 31, 2018 and a new contract from January 1, 2019 to December 31, 2019 to provide payment for parish prisoners incarcerated in the Jail. Revenues also include reimbursements from the Louisiana Department of Corrections for the keeping of prisoners, and other grants and revenues.
- The Capital Projects Fund accounts for any long-term construction of new facilities and major upgrades in St. Tammany Parish.

**ST. TAMMANY PARISH SHERIFF
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 Fund is 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 only funds accounted for in this category by the Sheriff are agency funds. 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. These 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
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, except for 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 when the obligations are expected to be liquidated with expendable available financial resources.

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 and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and 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 measurable and available only when cash is received by the Sheriff.

The proprietary fund is 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 2018-2019 budgets for the General Fund and the Jail Special Revenue Fund were made available for public inspection at the Sheriff's Office on June 1, 2018. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Tuesday, June 12, 2018. 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 Wednesday, June 12, 2019 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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting (Continued)

and use taxes and commissions associated with the collection are recognized as revenue in the month they are collected by the Sheriff, not in the month collected by the vendor; 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 any other state of the United States, 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, 2019, the Sheriff's investments consisting of U.S. government agency bonds 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.

**ST. TAMMANY PARISH SHERIFF
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 of prepaid items 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.

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 from 128 to 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. All vacation leave earned at June 30, 2019 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, 2019.

<u>Balance</u>			<u>Balance</u>	<u>Due within</u>
<u>July 1, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2019</u>	<u>One Year</u>
1,730,055	2,513,832	(2,460,885)	1,783,002	1,783,002

Extended illness benefits (sick leave) is earned at the rate of 4.62 hours per pay period with a maximum allowed of 480 hours. 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
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.

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
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. Restricted for other purposes on the Statement of Net Position consist of grant related cash.
- 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
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
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.

Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2019 fiscal year. The Sheriff has adopted and implemented these statements in the preparation of the financial statements for the year ended June 30, 2019.

1. *Statement No. 83 – Certain Asset Retirement Obligations (2019)*
2. *Statement No. 88 – Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements (2019)*

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the Sheriff's fiscal year 2019.

1. *Statement No. 84 – Fiduciary Activities (2020)*
2. *Statement No. 87 – Leases (2021)*
3. *Statement No. 89 – Accounting for Interest Cost during the Period of Construction (2021)*
4. *Statement No. 90 – Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61 (2020)*
5. *Statement No. 91 – Conduit Debt Obligations (2022)*

The Sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2020 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
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 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 \$1,811,198 difference are as follows:

Capital Outlays	\$ 2,728,502
Depreciation Expense	(4,539,700)
	<u>\$ (1,811,198)</u>

Losses on the disposal of capital assets in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. The details of this \$5,440 difference are as follows:

Sales proceeds	\$ -
Net book value of capital assets disposed	5,440
	<u>\$ (5,440)</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 \$388,064 difference is as follows:

Pension plan contributions in excess of pension expense	\$ 388,064
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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 \$1,811,078 difference is as follows:

Revenue from Sheriff's proportionate share of non-employer contributions to the pension plan	\$ 1,811,078
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**ST. TAMMANY PARISH SHERIFF
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 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 this \$1,149,552 difference are as follows:

Principal Repayments and Premium Amortization on Certificates of Indebtedness Payable	\$ 1,348,071
Increase in obligations under capital leases, net of repayments	\$ (198,519)
	<u>\$ 1,149,552</u>

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. The details of this \$10,000 difference are as follows:

Accrued Interest Bond Series 2011 and Bond Series 2014-Prior Year	\$ 204,985
Accrued Interest Bond Series 2011 and Bond Series 2014-Current Year	\$ (194,985)
Change in accrued interest Bond Series 2011 and Bond Series 2014	<u>\$ 10,000</u>

Amounts due to other governmental agencies represent an estimated liability to the Governor's Office of Homeland Security and Emergency Preparedness. The change of \$127,019 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. The details of this \$127,019 difference are as follows:

Due to other governmental agencies-Prior Year	\$ -
Due to other governmental agencies-Current Year	\$ (127,019)
Change in due to other governmental agencies	<u>\$ (127,019)</u>

**ST. TAMMANY PARISH SHERIFF
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 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 details of this \$52,947 difference are as follows:

Compensated Absences - Prior Year	\$ 1,730,055
Compensated Absences - Current Year	(1,783,002)
Change in Compensated Absences	<u>\$ (52,947)</u>

Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense is based on the change in total OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. The detail of this \$1,358,119 difference is as follows:

Other post-employment benefit expense in excess of benefit payment made	\$ (1,358,119)
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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. The last evaluation was completed for the 2016 tax roll.

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.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 4. Cash and Cash Equivalents

At June 30, 2019, the Sheriff had \$68,707,051 (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	\$ 41,516,161	\$ 27,190,890	\$ 68,707,051

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, 2019, the total bank balance of \$68,707,051 was secured from risk by \$250,000 of FDIC coverage and \$73,551,468 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.

Note 5. Investments

At June 30, 2019, the Sheriff had investments of \$699,061 in various securities.

Interest Rate Risk

Investment	Maturity	Fair Value
FHLB NTS	September 1, 2021	\$ 164,668
FHLB BOND	October 12, 2022	190,773
FFCB BOND	May 12, 2025	160,650
STRXX US	Varies	181,366
Other	None	1,604
Total		\$ 699,061

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 5. Investments (Continued)

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, 2019 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
FHLB NTS	AA+	23.56%
FHLB BOND	AA+	27.29%
FFCB BOND	AA+	22.98%
STRXX US	AAA	25.94%
Other	Varies	0.23%

The Sheriff does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The Sheriff does not have a formal investment policy regarding interest rate risk and investment credit risk.

The Sheriff has no formal limit on the amount the Sheriff may invest in any one issuer.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 6. Receivables

The receivables at June 30, 2019, were as follows:

	General Fund	Jail Special Revenue Fund	Commissary Special Revenue Fund	Government Activities Total
Sales and Use Taxes	\$2,139,787	\$ -	\$ -	\$ 2,139,787
Ad Valorem Taxes	93,707		-	93,707
Due from St. Tammany Parish Council	25,000	35,940	-	60,940
Salary Reimbursements	384,420	13,737	-	398,157
Federal Funds	365,725	-	-	365,725
Fees, Charges and Commissions for Service:	395,683	640,124	4,922	1,040,729
Other	16,378	2,725	-	19,103
	<u>\$3,420,700</u>	<u>\$ 692,526</u>	<u>\$ 4,922</u>	<u>\$ 4,118,148</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
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 7. Capital Assets

Capital assets activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Assets not in Service	\$ -	\$ 463,598	\$ -	\$ 463,598
Land	2,878,144	-	-	2,878,144
Total Capital Assets, Not Being Depreciated	2,878,144	463,598	-	3,341,742
Capital Assets, Being Depreciated				
Leasehold Improvements	237,530	15,601	-	253,131
Buildings	22,206,151	6,397	-	22,212,548
Other Equipment	11,326,937	642,171	(86,700)	11,882,408
Leased Equipment	-	216,710	-	216,710
Communication Equipment	25,728,533	-	(8,865)	25,719,668
Vehicles	15,495,582	1,384,025	(70,744)	16,808,863
Total Capital Assets, Being Depreciated	74,994,733	2,264,904	(166,309)	77,093,328
Less Accumulated Depreciation for:				
Leasehold Improvements	(70,556)	(15,444)	-	(86,000)
Buildings	(6,107,886)	(747,368)	-	(6,855,254)
Other Equipment	(8,707,617)	(905,357)	81,372	(9,531,602)
Leased Equipment	-	(20,406)	-	(20,406)
Communication Equipment	(10,205,371)	(1,575,065)	8,865	(11,771,571)
Vehicles	(12,904,548)	(1,276,060)	70,632	(14,109,976)
Total Accumulated Depreciation	(37,995,978)	(4,539,700)	160,869	(42,374,809)
Total Capital Assets Being Depreciated, Net	36,998,755	(2,274,796)	(5,440)	34,718,519
Governmental Activities - Capital Assets, Net	39,876,899	(1,811,198)	(5,440)	38,060,261

Depreciation expense of \$4,539,700 was charged to governmental activities- public safety for the year ended June 30, 2019.

**ST. TAMMANY PARISH SHERIFF
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 \$289,529 were made during the year ended June 30, 2019 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:

2020	\$	274,545
2021		86,924
2022		87,200
2023		89,968
2024		88,311
Thereafter		<u>1,574,953</u>
Total Future Minimum Lease Payments	\$	<u>2,201,901</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 for 5 years with the first installment due January, 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
2020	\$ 40,224	\$ 9,012	\$ 49,236
2021	42,281	6,955	49,236
2022	44,445	4,791	49,236
2023	46,719	2,517	49,236
2024	<u>24,850</u>	<u>374</u>	<u>25,224</u>
	<u>\$ 198,519</u>	<u>\$ 23,649</u>	<u>\$ 222,168</u>

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 8. Leases (Continued)

The following is a summary of the capital lease payable for the fiscal year ended June 30, 2019:

Balance			Balance	Due within
June 30, 2018	Additions	Reductions	June 30, 2019	One Year
-	216,710	(18,191)	198,519	40,224

Note 9. Long-Term Debt

The following is a summary of long-term debt of the Sheriff for the year ended June 30, 2019:

Type of Debt	Balance			Balance	Due Within
	July 1, 2018	Additions	Reductions	June 30, 2019	One Year
Certificate of Indebtedness					
Series 2011	5,955,000	-	(350,000)	5,605,000	365,000
Certificate of Indebtedness					
Series 2014	12,918,788	-	(998,071)	11,920,717	1,028,071
Total Governmental Activities					
Long-term Debt	<u>18,873,788</u>	<u>-</u>	<u>(1,348,071)</u>	<u>17,525,717</u>	<u>1,393,071</u>

At June 30, 2019, 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, 2019, 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, 2019, 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).

**ST. TAMMANY PARISH SHERIFF
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
2020	1,370,000	23,071	1,393,071	584,956	1,978,027
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
Thereafter	9,925,000	115,362	10,040,362	1,185,620	11,225,982
Total	\$ 17,295,000	\$ 230,717	\$ 17,525,717	\$ 3,590,532	\$ 21,116,249

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.

Note 10. Post-Employment Benefits

General Information about the OPEB Plan

Plan description

The St. Tammany Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The St. Tammany Parish Sheriff's 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. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided

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

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

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. To be eligible for retirement benefits under the OPEB Plan, employees hired before September 1, 2012 must have 12 years of credible service at the Sheriff's Office. Employees hired on or after September 1, 2012 must have 15 years of credible service at the Sheriff's Office to be eligible under the OPEB Plan.

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. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Employees covered by benefit terms – At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	168
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>667</u>
	<u><u>835</u></u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$44,216,089 was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions and other inputs

Inflation	2.5%
Salary increases	2.5%, including inflation (Prior measurement-4%)
Employee turnover	13% (Prior measurement-12%)
Expected remaining service lives	12 years (Prior measurement-15 years)
Discount rate	3.87%, annually (Beginning of Year to Determine ADC)
	3.50%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2019, the end of the applicable measurement period.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Total OPEB Liability (Continued)

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2019.

Changes in the Total OPEB Liability

Balance at June 30, 2018	<u>\$46,678,213</u>
Changes for the year:	
Service cost	860,106
Interest	1,787,644
Differences between expected and actual experience	(6,482,079)
Changes in assumptions	2,343,927
Benefit payments	<u>(971,722)</u>
Net changes	<u>(2,462,124)</u>
Balance at June 30, 2019	<u><u>\$44,216,089</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current discount rate:

	1.0% Decrease (2.50%)	Current Discount Rate (3.50%)	1.0% Increase (4.50%)
Total OPEB Liability	<u>\$ 51,799,384</u>	<u>\$ 44,216,089</u>	<u>\$ 38,344,849</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total 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 (4.50%)	Current Discount Rate (5.50%)	1.0% Increase (6.50%)
Total OPEB Liability	<u>\$ 38,259,927</u>	<u>\$ 44,216,089</u>	<u>\$ 51,825,343</u>

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

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

For the year ended June 30, 2019, the Sheriff recognized OPEB expense of \$2,329,841. At June 30, 2019, 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	\$ 350,177	\$ (5,941,906)
Changes in Assumptions	2,148,600	-
Total	<u>\$ 2,498,777</u>	<u>\$ (5,941,906)</u>

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

Years ending June 30:	
2020	(317,909)
2021	(317,909)
2022	(317,909)
2023	(317,909)
2024	(317,909)
Thereafter	(1,853,584)
	<u>\$ (3,443,129)</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 publically available 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.gov or may be obtained by writing to the Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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:

Retirement benefits

Members who became eligible for membership on or before December 31, 2011

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 average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. 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 average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

<u>Eligible for Membership</u>	<u>Calculation of Average Final Compensation</u>
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.
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 average final 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 average final 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 average final 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
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

average final compensation up to a maximum of 60% of average final 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 average final 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, average final 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
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 12.75% from July 1, 2017 to June 30, 2018 and 12.25% from July 1, 2018 to June 30, 2019. 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 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 \$3,896,291 and the proportionate share of non-employer contributions was \$1,811,078.

The Sheriff's actual contributions to the pension for the years ended June 30, 2019, 2018, and 2017, were \$3,926,992, \$3,893,903, and \$4,600,521, respectively.

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

At June 30, 2019, the Sheriff's Office reported a liability of \$17,011,141 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2019 decreased by \$4,673,774 from the prior year liability of \$21,684,915 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, 2018, the Sheriff's proportion was 4.436167%, which was a decrease of .571580% from the 5.007747% proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Sheriff recognized pension expense of \$3,538,928.

**ST. TAMMANY PARISH SHERIFF
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, 2019, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected expected and actual experience	\$ -	\$ 4,775,294
Changes of assumptions	5,028,733	
Net difference between projected and actual earnings on pension plan investments	-	1,009,835
Changes in proportion and differences between Sheriff's contributions and proportionate share of contributions	123,149	2,229,263
Contributions made subsequent to the measurement date	3,926,992	
	<u>\$ 9,078,874</u>	<u>\$ 8,014,392</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 or of other inputs 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
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 \$3,926,992 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30th</u>	<u>Amount</u>
2020	\$ 497,505
2021	(265,957)
2022	(2,184,881)
2023	(597,354)
2024	(311,823)
	<u>\$ (2,862,510)</u>

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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, 2018 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actual Cost Method	Entry Age Normal
Investment Rate of Return	7.25%, net of investment expense
Projected Salary Increases	5.5% (2.60% inflation, 2.90% 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	2018- 6 years; 2017 and 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.

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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, 2018 valuation were as follows:

Asset Class	Long-Term Target Asset Allocation	Real Return Arithmetic Basis	Expected Portfolio Real Rate of Return
Equities	62.00%	6.90%	4.30%
Fixed Income	23.00%	3.20%	0.70%
Alternatives	<u>15.00%</u>	4.50%	<u>0.70%</u>
Total	<u>100.00%</u>		5.70%
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>8.20%</u>

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on 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, 2017 valuation, the discount rate used to measure the total pension liability was 7.4%.

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 7.25 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 (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

1% Decrease	Current Discount Rate	1% Increase
<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
\$ 38,498,486	\$ 17,011,141	\$ (1,078,745)

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ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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.

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, 2019 is \$127,019. The liability is recorded in the Government-Wide Statement of Net Position, as due to other governmental agencies.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

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, 2018	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758
Additions	19,633,369	540,292,416	637,621	19	5,224,757	565,788,182
Deductions	(19,756,953)	(539,602,470)	(641,998)	-	(5,134,629)	(565,136,050)
Balance at June 30, 2019	\$ 2,302,457	\$ 23,812,901	\$ 440,204	\$ 10,392	\$ 624,936	\$ 27,190,890

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 the 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, 2019. These liabilities are recorded at their present value of \$89,734.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 15. Self-Insurance (Continued)

Liability Risk Management (Continued)

Changes in the balances of claim liabilities during fiscal years 2019, 2018 and 2017, are as follows:

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Beginning of Year Liability	\$ 48,655	\$ 95,247	\$ 17,490
Claims and Legal Fees	885,119	1,056,951	636,980
Payments	<u>(844,040)</u>	<u>(1,103,543)</u>	<u>(559,223)</u>
Balance at Fiscal Year End	<u>\$ 89,734</u>	<u>\$ 48,655</u>	<u>\$ 95,247</u>

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2019, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$1,183,190.

Note 17. Intergovernmental Agreement

Effective July 1, 2016, the Sheriff and the Parish entered into an agreement 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 April 1, 2018 ending December 31, 2018 to provide for the payment of the Jail Operations for the remaining nine (9) calendar months of 2018 while the Parish and Sheriff endeavored to identify funding for each party's statutorily-mandated obligations following the expiration of the Jail Sales and Use Tax in March 2018.

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.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 18. Expenditures of the Sheriff Paid by the Parish

The Sheriff occupies two facilities owned by the parish government. Both facilities are 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.

Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 2019, expenditures were below appropriations in the General Fund by \$2,434,552; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2019, expenditures were below appropriations in the Jail Special Revenue Fund by \$658,796; budgeted expenditures exceeded actual expenditures during this fiscal year.

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2019, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,939,956
Bond Sinking Fund	1,939,956	-
Total	<u>\$ 1,939,956</u>	<u>\$ 1,939,956</u>

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, 2019, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector

At June 30, 2019, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$23,812,901. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2019, by taxing body as follows:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 4,317,887	\$ 219,025
Alimony 2	804,163	62,955
Animal Shelter	1,683,071	99,048
Assessor	5,316,179	310,682
City of Covington	2,907,852	139,382
City of Mandeville	1,832,689	74,962
City of Slidell	7,046,681	711,118
Coroner's Millage	6,691,205	387,398
Council on Aging/STARC	3,940,840	215,700
Covington Tree Removal	1,048	-
Covington Demolition	3,066	6,151
Drain District #2 Phs. 2	63,444	10,032
Drain District #5 Gravity	193,672	6,673
Drain District #5 Phs. 1	65,250	3,086
Drainage District #4	167,454	1,379
Drainage Maintenance	3,632,975	211,569
Fire District #1	19,516,857	1,652,850
Fire District #1 Parcel Fee	1,309,916	6,100
Fire District #11	1,477,432	104,847
Fire District #12	6,488,969	215,403
Fire District #13	2,873,274	181,029
Fire District #2	4,456,107	118,344
Fire District #3	1,622,081	140,628
Fire District #4	14,553,327	552,246
Fire District #5	918,519	43,528
Fire District #6	554,722	30,924
Fire District #7	805,148	76,992
Fire District #8	1,224,092	105,674
Fire District #9	859,239	71,361

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Florida Parish Juvenile Ctr.	5,644,444	322,069
Lakeshore Village Dev. District	63,800	169
Law Enforcement	25,084,126	1,130,530
Library	12,458,812	665,483
Lighting Dist. #16	27	1,767
Lighting District # 6	101,242	1,381
Lighting District #1	191,737	16,148
Lighting District #11	5,125	-
Lighting District #14	22,050	300
Lighting District #15	-	213
Lighting District #4	308,693	36,075
Lighting District #5	17,063	481
Lighting District #7	316,468	15,908
LTC Assmnt Fee Other	12,196	207
LTC Assmnt/Public Ser.	53,482	1,427
Mosquito District #2	8,312,716	504,783
Northshore Harbor Center	444,493	201,355
Parish Code Enforcement	8,290	180,080
Parish Blighted	-	1,769
Parish Demolition	-	155,635
Public Health	3,632,975	210,886
Rec. Dist 1 Special 2	203,829	1,209
Recreation Dist. 1 Special	306,610	5,079
Recreation Dist. 6	292,270	20,626
Recreation District #1	4,087,438	169,163
Recreation District #11	628,911	29,983
Recreation District #12	310,766	18,188
Recreation District #14	2,979,067	113,286
Recreation District #2	147	6,191
Recreation District #4	428,681	34,934
Recreation District #7	-	9,888
Road Lighting District #10	1,700	4
Road Lighting District #9	83,744	667

**ST. TAMMANY PARISH SHERIFF
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 Add. Support II	5,931,780	205,794
School Bldg. Repair	6,773,321	392,692
School Contruction Tax	7,491,705	435,554
School District #12	32,649,057	2,148,398
School Maint. Operations	9,523,694	551,144
School Operation & Maint.	69,847,293	4,057,166
Sewerage District # 6	-	660
Slidell Grass Cutting	18,205	9,681
Slidell Demolition	-	272,610
Slidell Hospital District	4,753,444	427,143
Sub-Drainage Dist. 3 of Gravity	60,261	139
Sub-Drainage District #1	490	-
Sub-Drainage District #2	122,249	268
TBRLAND Fire Protection	16,807	57
Town of Abita Springs	356,649	22,743
Town of Madisonville	129,215	6,379
Town of Pearl River	318,456	85,813
Water District #2	119,905	5,123
Total	\$ 299,440,598	\$ 18,236,334

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, 2019 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 4,196,662	\$ 630,233	\$ 3,566,429

**ST. TAMMANY PARISH SHERIFF
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, 2019 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 51,356,889	\$ 588,882	\$ 50,768,007
St. Tammany Parish School Board 1977	51,356,909	588,882	50,768,027
Law Enforcement District	12,838,467	147,211	12,691,256
District No. 3	51,905,546	594,315	51,311,231
Motel Tourist Commission	1,607,309	18,277	1,589,032
Recreation District	20,971	235	20,736
St. Tammany Events Center Hotel Occup	353,382	4,014	349,368
City of Slidell	21,006,891	240,746	20,766,145
City of Mandeville	16,076,046	184,720	15,891,326
City of Covington	12,756,159	146,691	12,609,468
Town of Pearl River	1,666,229	19,110	1,647,119
Town of Madisonville	986,071	11,524	974,547
Town of Abita Springs	1,042,193	12,002	1,030,191
Nord Du Lac EDD	608,353	6,961	601,392
Rooms to Go	64,358	724	63,634
Summit Fremaux	684,866	7,869	676,997
Village of Folsom	807,617	9,264	798,353
City of Sun	73,190	818	72,372
Jail Expansion	205,414	2,378	203,036
New Courthouse	205,414	2,378	203,036
Northshore Square EDD	72,180	818	71,362
Camellia Square	76,423	898	75,525
Camellia Square Hotel	30,724	353	30,371
HWY 59 EDD	707	10	697
Total	\$ 225,802,308	\$ 2,589,080	\$ 223,213,228

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
ST. TAMMANY PARISH, LOUISIANA**

Notes to the Financial Statements

Note 23. Tax Abatements (Continued)

As of June 30, 2019, the Sheriff had not entered into any tax abatement agreements. However, the Sheriff was subject to tax abatements granted by other governments.

State of Louisiana

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. In fiscal year 2019, the Sheriff's Ad Valorem tax revenue was reduced by \$54,885 due to ITEP agreements entered into by the State.

St. Tammany Parish Council

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 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. In fiscal year 2019, the Sheriff's Ad Valorem tax revenue was reduced by \$46,041 due to the RTA program.

Note 24. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 27, 2019, the date that the financial statements were available to be issued. The Sheriff is not aware of any subsequent events that would require recognition in the financial statements or disclosure in the notes to the financial statements.



**REQUIRED SUPPLEMENTAL INFORMATION
(PART II)**

**SCHEDULE OF CHANGES IN THE TOTAL
OTHER POST EMPLOYMENT
BENEFIT LIABILITY AND RELATED RATIOS**

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in the Total Other
Post-Employment Benefit Liability and Related Ratios
For the Years Ended June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service Cost	\$ 860,106	\$ 994,483
Interest	1,787,644	1,709,091
Changes of benefit terms	-	-
Differences between expected and actual experience	(6,482,079)	404,051
Changes of Assumptions	2,343,927	-
Benefit payments	(971,722)	(1,183,941)
Net change in total OPEB Liability	\$ (2,462,124)	\$ 1,923,684
Total OPEB Liability - beginning	46,678,213	44,754,529
Total OPEB Liability - ending	\$ 44,216,089	\$ 46,678,213
Covered-employee payroll	\$ 32,648,292	\$ 28,146,800
Total OPEB liability as a percentage of covered-employee payroll	135.43%	165.84%
Discount Rate:	3.50%	3.87%
Benefit Changes:	None	None

Notes to Required Supplemental Information:

Effective July 1, 2017, the Sheriff implemented GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Refer to the notes of the financial statements for additional information.

No Assets are accumulated in a trust that meets the criteria in GASB No. 75, paragraph 4, to pay related benefits.

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

Changes of Assumptions: Effective measurement period ended June 30, 2019, the actuarial valuation of the total OPEB liability assumed twelve years as the expected remaining service lives. Previously, fifteen years was assumed. In addition, salary increases and turnover were assumed to be 2.5% and 13%, respectively. Previously, 4.0% and 12% were assumed for those rates, respectively.

See independent auditor's report.

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**REQUIRED SUPPLEMENTAL INFORMATION
(PART III)**

**SCHEDULE OF PENSION FUNDING
SHERIFF'S PENSION AND RELIEF FUND**

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

	2019	2018	2017	2016	2015	2014
Measurement Period	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Proportion of the net pension liability	4.436167%	5.007747%	4.991651%	5.004422%	4.979735%	5.071537%
Proportionate share of the net pension liability	\$ 17,011,141	\$ 21,684,915	\$ 31,681,485	\$ 22,307,301	\$ 19,719,771	\$ 33,989,159
Covered payroll during measurement period	\$ 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	55.70%	62.45%	92.53%	67.05%	61.31%	105.78%
Plan fiduciary net position as a percentage of the total pension liability	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%

Notes:

Information related to 2013 through 2010 is not available.

Changes in Assumptions:

For measurement periods ended June 30, 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.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, LOUISIANA
ST. TAMMANY PARISH SHERIFF
Schedule of Pension Contributions
Sheriffs' Pension and Relief Fund
Last Seven Fiscal Years

	2019	2018	2017	2016	2015	2014	2013
Statutorily required contributions	\$ 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	(3,926,992)	(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	32,057,078	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%	12.75%	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 2010 is not available.

See independent auditor's report.



**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS**

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Nonmajor Governmental Funds
June 30, 2019**

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
ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 1,278,861	\$ 1,053,555	\$ 12,967	\$ 2,345,383
Receivables	4,922	-	-	4,922
Total Assets	\$ 1,283,783	\$ 1,053,555	\$ 12,967	\$ 2,350,305
Liabilities				
Accounts Payable	\$ 69,660	\$ -	\$ -	\$ 69,660
Accrued Liabilities	3,165	-	-	3,165
Total Liabilities	72,825	-	-	72,825
Fund Balances				
Restricted, reported in:				
Special Revenue Fund	-	1,053,555	-	1,053,555
Bond Sinking Fund	-	-	12,967	12,967
Committed, reported in:				
Special Revenue Fund	1,210,958	-	-	1,210,958
Total Fund Balances	1,210,958	1,053,555	12,967	2,277,480
Total Liabilities and Fund Balances	\$ 1,283,783	\$ 1,053,555	\$ 12,967	\$ 2,350,305

See independent auditor's report.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019**

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental Revenues				
State Supplemental Pay	\$ 5,665	\$ -	\$ -	\$ 5,665
Fees, Charges and Commissions for Services				
Commissions	375,800	-	-	375,800
Criminal Fees	-	323,437	-	323,437
Interest Earnings	8,087	9,015	59	17,161
Total Revenues	389,552	332,452	59	722,063
Expenditures				
Public Safety				
Personnel Services	\$ 65,752	\$ -	\$ -	\$ 65,752
Payroll Benefits	19,822	-	-	19,822
Operating Expenses	762	167,354	-	168,116
Professional Fees	14,588	110,754	-	125,342
Materials and Supplies	-	27,251	-	27,251
Insurance	365	-	-	365
Debt Service				
Principal	-	-	1,325,000	1,325,000
Interest	-	-	614,956	614,956
Total Expenditures	101,289	305,359	1,939,956	2,346,604
Excess (Deficiency) of Revenues Over Expenditures	288,263	27,093	(1,939,897)	(1,624,541)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	1,939,956	1,939,956
Total Other Financing Sources (Uses)	-	-	1,939,956	1,939,956
Net Changes in Fund Balances	288,263	27,093	59	315,415
Fund Balances, Beginning of Year	922,695	1,026,462	12,908	1,962,065
Fund Balances, End of Year	\$ 1,210,958	\$ 1,053,555	\$ 12,967	\$ 2,277,480

See independent auditor's report.

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**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
FIDUCIARY FUND - AGENCY FUNDS**

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Fiduciary Fund - Agency Funds
June 30, 2019

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. The remaining balance in the Transitional Work Program Agency Fund consists of funds that were received from contraband, sanctions and disciplinary actions. The current balance in the account for contraband and not due to prisoners is \$10,392.

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
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Fiduciary Fund - Agency Funds
For the Year Ended June 30, 2019

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	Total Agency Funds
Assets						
Cash and Interest-Bearing						
Deposits - Ad Valorem	\$ -	\$ 8,464,850	\$ -	\$ -	\$ -	\$ 8,464,850
Deposits - Other Taxes	2,302,457	15,348,051	440,204	10,392	624,936	18,726,040
Total Assets	\$ 2,302,457	\$ 23,812,901	\$ 440,204	\$ 10,392	\$ 624,936	\$ 27,190,890
Liabilities						
Due to Taxing Bodies and						
Others	\$ 2,302,457	\$ 23,812,901	\$ 440,204	\$ 10,392	\$ 624,936	\$ 27,190,890
Total Liabilities	\$ 2,302,457	\$ 23,812,901	\$ 440,204	\$ 10,392	\$ 624,936	\$ 27,190,890

**ST. TAMMANY PARISH SHERIFF
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, 2019**

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	Total Agency Funds
Balances, Beginning of Year	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758
Additions						
Deposits						
Sheriff's Sales	19,043,807	-	-	-	-	19,043,807
Bonds	589,562	-	-	-	-	589,562
Fines and Costs	-	-	-	-	5,224,757	5,224,757
Other Deposits	-	-	627,762	19	-	627,781
Taxes, Fees, etc., Paid to Tax Collector	-	540,164,417	-	-	-	540,164,417
Interest	-	127,999	9,859	-	-	137,858
Total Additions	<u>19,633,369</u>	<u>540,292,416</u>	<u>637,621</u>	<u>19</u>	<u>5,224,757</u>	<u>565,788,182</u>
Subtotal	<u>22,059,410</u>	<u>563,415,371</u>	<u>1,082,202</u>	<u>10,392</u>	<u>5,759,565</u>	<u>592,326,940</u>
Reductions						
Taxes, Fees, etc., Distributed to Taxing Bodies and Others	-	539,602,470	-	-	-	539,602,470
Deposits Settled to:						
Sheriff's General Fund	2,360,079	-	236,735	-	562,323	3,159,137
Clerk of Court	1,280,505	-	-	-	514,317	1,794,822
Litigants and Appraisers	1,561,870	-	-	-	-	1,561,870
Others	694,157	-	68,052	-	566,496	1,328,705
Advertisements	85,941	-	-	-	-	85,941
District Attorney	5,336	-	129,838	-	701,498	836,672
Parish Council	-	-	-	-	1,608,759	1,608,759
Judicial Expense Fund	-	-	104,939	-	321,241	426,180
Indigent Defender Board	-	-	102,244	-	853,273	955,517
Refunds to Individuals	13,769,065	-	190	-	6,722	13,775,977
Total Reductions	<u>19,756,953</u>	<u>539,602,470</u>	<u>641,998</u>	<u>-</u>	<u>5,134,629</u>	<u>565,136,050</u>
Balances, End of Year	<u>\$ 2,302,457</u>	<u>\$ 23,812,901</u>	<u>\$ 440,204</u>	<u>\$ 10,392</u>	<u>\$ 624,936</u>	<u>\$ 27,190,890</u>

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OTHER SCHEDULES REQUIRED
BY THE
LOUISIANA LEGISLATIVE AUDITOR

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Ad Valorem Tax Affidavit
For the Year Ended June 30, 2019

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:

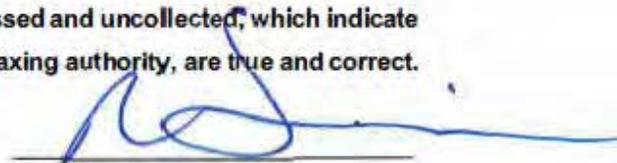
The following information is true and correct:

\$23,812,901 is the amount of cash on hand in the Tax Collector Fund on the 30th day of June 2019.

He further deposed and said:

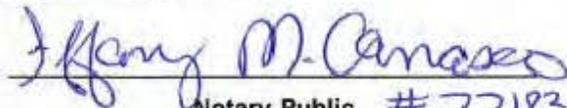
All itemized statements of the amount of taxes collected for tax year 2018, by taxing authority, are true and correct.

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 10th day of December 2019, in my office in Slidell, Louisiana.


Notary Public # 77183
Tiffany M. Carrasco

**ST. TAMMANY PARISH SHERIFF
 ST. TAMMANY PARISH, LOUISIANA
 Schedule of Compensation, Benefits and Other Payment to Agency Head
 For the Year Ended June 30, 2019**

Agency Head Name: Sheriff Randy Smith

Purpose	Amount
Salary	\$160,337.66
Benefits-insurance	\$8,857.20
Benefits-retirement	\$19,641.44
Benefits-Expense Account	\$0.00
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$594.00
Conference travel	\$3,695.64
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 auditor's report.



**STATISTICAL SECTION -
UNAUDITED**

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH LOUISIANA
Statistical Section**

This part of the St. Tammany Parish Sheriff's comprehensive annual financial report 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.

Contents

Tables

Financial Trends

1-5

These schedules contain trend information to help the reader understand how the Sheriff's financial performance and well-being have changed over time.

Revenue Capacity

6-11

These schedules contain information to help the reader assess the fiduciary collections of revenues by the Sheriff as well as the revenues of the Sheriff.

Debt Capacity

12-13

These schedules present information to help the reader assess the affordability of the Sheriff's current levels of outstanding debt and the Sheriff's ability to issue additional debt in the future.

Demographic and Economic Information

14-15

These schedules contain demographic and economic information to help the reader understand the environment within which the Sheriff's financial activities take place.

Operating Information

16-19

These schedules contain service and infrastructure data to help the reader understand how the information in the Sheriff's financial report relates to the services the Sheriff provides and the activities it performs.

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

Table 1

(Unaudited)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental Activities										
Net investment in Capital Assets	\$ 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	\$ 22,385,511
Restricted for:										
Equitable Sharing	48,666	87,859	183,961	-	-	-	-	-	-	-
Crime Lab Expenditures	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	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	(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	2,027,473
Total Governmental Activities Net Position	\$ (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	\$ 24,412,984
Total Primary Government Net Position	\$ (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	\$ 24,412,984

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

Table 2

(Unaudited)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Expenses										
Governmental Activities										
Public Safety	\$ 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	\$ 59,749,995
Interest on Long-Term Debt	604,956	634,189	662,339	919,375	676,902	242,806	501,062	413,070	225,709	330,571
Total Governmental Activities Expenses	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	60,080,566
Total Primary Government Expenses	\$ 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	\$ 60,080,566
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 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	\$ 19,016,809
Operating Grants and Contributions	14,639,318	9,110,092	6,188,325	5,872,842	5,563,283	3,851,162	3,937,159	4,430,879	5,568,252	8,222,713
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	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	27,239,522
Total Primary Government Program Revenues	\$ 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	\$ 27,239,522
Net (Expense) Revenue										
Governmental Activities										
	(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)	(32,841,044)
Total Primary Government Net (Expense) Revenue	\$ (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)	\$ (32,841,044)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 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	\$ 17,540,369
Sales and Use Taxes	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	8,915,631
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	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	8,915,631
Interest and Investment Earnings	367,367	222,271	60,759	42,501	43,898	69,933	63,973	86,883	41,793	75,428
Miscellaneous										
Other Revenues	1,123,183	1,237,214	1,083,018	2,735,817	2,783,208	4,093,657	615,720	828,707	631,426	699,228
Special Community Disaster Loan Forgiveness	-	-	-	-	-	11,315,552	-	-	-	-
Gain (loss) on Disposal of Assets	-	-	-	-	-	-	(101,588)	-	(360,196)	-
Total Governmental Activities General Revenues	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	36,146,287
Total Primary Government General Revenues	\$ 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	\$ 36,146,287

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

Table 2 (Continued)

(Unaudited)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Extraordinary items										
Special Community Disaster Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -
Changes in Net Position										
Governmental Activities	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	3,305,243
Total Primary Government	\$ 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	\$ 3,305,243

NOTE:

The Sales and Use Tax Revenues for 2009 have been restated to Intergovernmental Revenues to conform with the succeeding years financial statement presentation.

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

Table 3

(Unaudited)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund										
Reserved for:										
Inventory and Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,184
Unreserved	-	-	-	-	-	-	-	-	-	9,844,580
Nonspendable	211,471	217,715	197,414	110,594	112,546	119,574	97,096	181,560	89,815	-
Restricted	48,666	87,859	183,961	-	-	-	-	-	-	-
Assigned	1,780,560	822,910	-	-	-	-	-	-	-	-
Unassigned	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	\$ 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	\$ 9,855,764
All Other Governmental Funds										
Reserved for:										
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,309
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	4,100,300
Nonspendable	4,290	20,413	18,029	10,216	-	-	3,637	7,485	2,949	-
Restricted, reported in:										
Special Revenue Funds	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	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	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	1,210,958	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	\$ 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	\$ 5,238,609
Total All Funds	\$ 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	\$ 15,094,373

NOTE 1:

GASB Statement No. 54 was implemented for the fiscal year ended June 30, 2011. Amounts for earlier periods are not available for comparison purposes.

NOTE 2:

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

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

(Unaudited)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues										
Taxes (See Table 5)	\$ 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	\$ 26,456,000
Intergovernmental Revenues	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	17,138,344
Fees, Charges, and Commissions for Services	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	19,016,809
Interest and Investment Earnings	348,192	206,746	58,755	41,657	42,594	68,504	62,510	85,145	36,953	70,379
Other Revenues	1,128,624	1,245,613	1,108,397	2,758,215	2,827,421	4,257,910	615,720	828,707	832,003	699,228
Total Revenues	\$ 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	\$ 63,380,760
Expenditures										
Current										
Public Safety	\$ 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	\$ 54,215,620
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	1,513,100
Debt Service										
Principal	1,325,000	1,275,000	1,230,000	1,195,000	295,000	285,000	270,000	900,000	665,000	1,340,000
Interest	614,956	643,806	671,606	695,506	676,902	242,806	248,206	158,056	31,679	64,337
Capital Outlay	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	4,021,104
Total Expenditures	\$ 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	\$ 61,154,161
Excess (Deficiency) of Revenues Over Expenditures	\$ 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	\$ 2,226,599
Other Financing Sources (Uses)										
Increase in Obligations Under Capital Leases	\$ 216,710									
Transfers In	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	1,862,080
Transfers Out	(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)	(1,862,080)
Bond Proceeds	-	-	-	-	-	15,746,072	-	8,000,000	-	-
Total Other Financing Sources (Uses)	\$ 216,710	\$ -	\$ (866,819)	\$ -	\$ -	\$ 15,746,072	\$ -	\$ 8,000,000	\$ -	\$ -
Net Change in Fund Balances	\$ 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	\$ 2,226,599
Fund Balances										
Beginning of Year	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	12,867,774
End of Year	\$ 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	\$ 15,094,373
Debt Service as a Percentage of Noncapital Expenditures	3.03%	3.09%	2.87%	2.77%	1.47%	0.81%	0.79%	1.69%	1.15%	2.46%

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

NOTE 2: The Sales and Use Taxes and Intergovernmental Revenues reported in 2009 have been restated to conform with the succeeding years financial statement presentation.

Table 5

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

(Unaudited)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$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	\$17,540,369
Sales and Use Taxes	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	8,915,631
Total Tax Revenues	\$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	\$26,456,000

ST. TAMMANY PARISH SHERIFF
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
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%
2010	1,475,161,071	399,716,191	95,591,400	1,970,468,662	498,976,767	1,471,491,895	17,798,750,917	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
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, 2019			June 30, 2010		
		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	\$ 48,867,250	1	2.36%	\$ 37,507,470	1	2.55%
Florida Marine Transporters	Transportation	14,339,810	2	0.69%			
Associated Wholesale Grocers	Retailer	12,333,780	3	0.60%			
Chevron USA Inc.	Oil	11,427,970	4	0.55%	10,600,950	3	0.72%
Atmos Energy Louisiana	Utility	11,397,740	5	0.55%			
Tri-States NGL Pipeline, Inc.	Gas	10,495,160	6	0.51%			
Bell South Communications	Communications	10,201,600	7	0.49%			
Parkway Pipeline, LLC	Oil	9,345,220	8	0.45%			
Regions Bank	Bank	8,649,565	9	0.42%			
JP Morgan Chase Bank	Bank	7,326,495	10	0.35%	7,828,873	4	0.53%
AT&T Southeast Tax Dept.	Communications				18,553,760	2	1.26%
Capital One, N.A.	Bank				7,567,500	5	0.51%
Verizon Wireless	Communications				7,017,160	6	0.48%
A T & T Mobility LLC	Communications				6,139,180	7	0.42%
Whitney National Bank	Bank				6,123,713	8	0.42%
Wash.-St. Tammany Elec. Coop	Utility				5,969,650	9	0.41%
Atoms Energy Louisiana	Utility				5,899,250	10	0.40%
		\$ 144,384,590		6.97%	\$ 113,207,506		7.70%

SOURCE:
St. Tammany Parish Assessor's Office

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

Table 8

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.69	11.66	11.25	11.66	11.66	11.66	11.66	11.73	11.73	11.73
Overlapping Governments' Rates:										
Parish Government	19.94	19.94	19.94	20.67	19.01	19.01	19.43	19.54	19.54	19.54
School District	64.41	65.41	66.41	68.18	68.18	68.18	68.18	68.45	68.45	68.45
Other Parish-Wide	9.39	9.40	9.40	9.64	9.74	9.86	9.96	10.20	10.45	10.45
Cities, Towns and Villages	91.63	93.02	92.97	89.44	97.86	97.90	94.64	99.10	99.90	100.98
Fire Districts	351.71	351.71	351.71	352.54	342.62	346.82	352.66	354.68	353.31	374.92
Lighting Districts	16.29	15.30	15.30	17.65	17.65	17.65	18.44	18.58	18.58	18.58
Recreational Districts	57.90	61.70	60.20	70.88	67.68	72.98	70.83	66.13	74.90	73.00
Other Districts	14.00	14.00	16.95	17.90	19.00	19.75	20.00	20.00	19.15	19.48

SOURCE:
 St. Tammany Parish Assessor's Office

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

Table 9

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Tax Levy	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	17,260,581
Current Tax Collections	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%	98%	99%	98%	98%	98%	95%	97%	96%	*
Collections for Prior Years	95,651	101,716	133,976	194,281	124,691	91,581	283,390	102,778	93,025	*
Total Collections	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	17,540,369
Ratio of Total Collections to Tax Levy	99%	98%	99%	99%	98%	99%	97%	98%	96%	102%

NOTE:

Tax Collections for fiscal year ended June 30, 2010 totalled \$17,540,369. The allocation of current and prior year tax collections is not available.

SOURCE:

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

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

Table 10

TYPE OF BUSINESS	LAW ENFORCEMENT DISTRICT			
	June 30, 2019		June 30, 2010	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	12.75%		10.47%	
Grocery / Discount Retailer	2.36%		4.06%	
Grocery / Discount Retailer	1.66%		2.96%	
Grocery / Discount Retailer	1.62%		2.39%	
Grocery / Discount Retailer	1.43%		2.15%	
Building Materials	1.42%		1.21%	
Grocery / Discount Retailer	1.10%		1.27%	
Grocery / Discount Retailer	1.08%		0.00%	
Building Materials	0.77%		0.98%	
Grocery / Discount Retailer	0.64%		0.00%	
Retail Sporting Goods	0.00%		0.78%	
Retail Electronics	0.00%		0.76%	
Total - 10 Largest Taxpayers	24.83%	\$ 3,148,429	27.03%	\$ 2,409,966
Total - All Other Taxpayers	75.17%	\$ 9,531,595	72.97%	\$ 6,505,665
Total - All Taxpayers	100.00%	\$ 12,680,024	100.00%	\$ 8,915,631

SOURCE:
 St. Tammany Parish Sheriff's Office

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

Table 11

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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%	5.00%	5.00%	5.00%	4.00%	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%	0.25%
St. Tammany Parish Court House	-	0.25%	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 (unicorporated 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
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years
(Unaudited)**

Table 11 (Continued)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	1.00%	1.00%	1.00%
Camellia Square Economic Development District	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%	-	-	-	-	-
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.

Camelia 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
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					
2019	\$ 17,525,717	\$ -	\$ 17,525,717	\$ -	\$ 198,519	\$ 17,724,236	*	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	0.16%	33	73	0.04%
2011	-	670,000	670,000	9,441,448	-	\$ 10,111,448	0.09%	3	43	0.00%
2010	-	1,335,000	1,335,000	9,934,128	-	\$ 11,269,128	0.11%	6	49	0.01%

NOTE:

Details regarding the St. Tammany Parish Sheriff's outstanding debt can be found in the notes 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
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2019
(Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Direct Debt:			
St. Tammany Parish Sheriff	\$ 17,724,236	100%	\$ 17,724,236
Overlapping Debt To Be Repaid with Property Taxes:			
City of Covington	*	3,797,000	100%
City of Slidell	***	19,279,144	100%
Fire Protection District No. 1	*	1,750,000	100%
Fire Protection District No. 2	*	3,555,000	100%
Fire Protection District No. 4	*	285,000	100%
Fire Protection District No. 9	*	115,000	100%
Fire Protection District No. 12	*	2,650,000	100%
Fire Protection District No. 13	*	1,365,000	100%
Gravity Drainage District No. 5	****	415,000	100%
Northshore Harbor Center	*	1,315,000	100%
Recreation District No. 1	*	7,331,762	100%
Recreation District No. 6	*	1,135,000	100%
Recreation District No. 11	*	1,585,000	100%
Recreation District No. 12	*	500,000	100%
Recreation District No. 14	*	19,370,446	100%
Sub-drainage District No. 3 of GDD No. 5	*	26,000	100%
St. Tammany Parish Government	*	7,180,000	100%
St. Tammany Parish School Board	***	277,825,445	100%
St. Tammany Parish Hospital Service District No. 2	*	39,385,000	100%
St. Tammany Parish Water District No. 2	*	1,335,000	100%
Town of Abita Springs	*	842,000	100%
	\$ 391,041,797		\$ 391,041,797
Other Debt:			
City of Covington	*	945,000	100%
City of Mandeville	**	515,000	100%
Fire Protection District No. 11	*	75,861	100%
Fire Protection District No. 12	*	513,375	100%
Fremaux Economic Development District	***	9,408,484	100%
Sewerage District No. 1	*	111,687	100%
Sewerage District No. 4	*	9,000	100%
St. Tammany Parish Communication District No. 1	*	5,725,000	100%
St. Tammany Parish Drainage District No. 5	*	63,888	100%
St. Tammany Parish Government	*	48,625,573	100%
St. Tammany Parish School Board	***	2,333,334	100%
St. Tammany Parish Hospital Service District No. 1	*	132,294,000	100%
St. Tammany Parish Hospital Service District No. 2	*	17,460,000	100%
St. Tammany Parish Waterworks District No. 3	*	2,077,842	100%
Town of Abita Springs	*	15,000	100%
	\$ 220,173,044		\$ 220,173,044

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2019
(Unaudited)

Table 13 (Continued)

Governmental Unit		Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Capital Leases/Notes Payable:				
Fire Protection District No. 2	*	581,280	100%	581,280
Fire Protection District No. 4	*	409,148	100%	409,148
Fire Protection District No. 5	*	302,951	100%	302,951
Fire Protection District No. 8	*	138,469	100%	138,469
Fire Protection District No. 11	*	366,848	100%	366,848
Fire Protection District No. 13	*	845,879	100%	845,879
Recreation District No. 14	*	531,168	100%	531,168
St. Tammany Parish School Board	***	1,108,631	100%	1,108,631
Town of Abita Springs	*	335,312	100%	335,312
Town of Pearl River	*	30,783	100%	30,783
		\$ 4,650,469		\$ 4,650,469
Total Overlapping Debt				\$ 615,865,310
Total Direct and Overlapping Debt				\$ 633,589,546

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2019 or on the most current financial statements as indicated below.

* as of 12/31/18

** as of 8/31/18

*** as of 6/30/18

**** as of 12/31/2017

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
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
2019	258,111	*	*	4.2%
2018	256,327	\$ 14,266,008,000	\$ 55,656	4.3%
2017	252,772	13,941,692,000	55,155	5.0%
2016	249,320	13,859,048,000	55,587	5.3%
2015	245,511	13,987,088,000	56,971	5.7%
2014	242,074	12,127,735,000	50,099	5.1%
2013	239,139	12,013,098,000	50,235	5.2%
2012	236,780	11,077,112,000	46,782	5.7%
2011	234,533	11,146,718,000	47,527	5.7%
2010	231,224	10,396,885,000	44,965	5.3%

SOURCES:

Population, US Census Bureau- July 2018

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
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, 2019			June 30, 2010		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,549	1	4.92%	7,716	1	7.35%
St. Tammany Parish Hospital	2,347	2	2.08%	1,684	2	1.60%
Slidell Memorial Hospital	959	3	0.85%	1,008	3	0.96%
Lakeview Regional Medical Center	912	4	0.81%	745	4	0.71%
St. Tammany Parish Sheriff	701	5	0.62%	731	5	0.70%
St. Tammany Parish Government	675	6	0.60%	630	6	0.60%
Ochsner Medical Center- Northshore	464	7	0.41%			
Cross Gates Family Fitness	437	8	0.39%			
City of Slidell	355	9	0.31%	394	10	0.37%
STARC of Louisiana, Inc.	344	10	0.31%			
Textron Marine & Land Systems				621	7	0.59%
Southeast Louisiana Hospital				480	8	0.46%
Northshore Regional Medical Center				448	9	0.43%
Total - 10 Largest Employers	12,743		11.30%	14,457		13.77%
Total - All Employers	112,728			104,995		

SOURCES:

2019: 2018-2019 North Shore Book of Lists; 2018 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office;
 St. Tammany Parish Government and St. Tammany Parish School Board
 2010: 2009 St. Tammany Parish Government

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

Table 16

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	15	14	16	18	17	17	18	18	19	18
Civil	19	20	20	21	23	21	21	21	21	21
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	9	9	9	8	8	8	9	9	9	9
Purchasing	3	3	3	2	2	2	2	2	2	2
Sales Tax	14	13	14	13	13	13	13	13	13	12
Support Services:										
Administration	7	7	7	6	5	6	6	6	7	7
Building Maintenance	4	5	6	4	4	3	3	3	0	0
Communications-911	45	44	44	43	40	40	40	40	40	36
Criminal Records	18	19	21	21	19	19	18	17	17	17
Human Resources	9	9	10	9	10	10	9	9	9	9
Information Systems/Radio Maintenance	14	13	14	13	13	13	13	13	13	13
Internal Affairs	2	2	3	4	3	2	3	3	3	2
Professional Standards	5	4	6	0	0	0	0	0	0	0
Public Affairs	4	3	5	4	4	4	4	4	4	4
Radio Maintenance	0	0	0	3	5	5	5	5	5	3
Training	13	13	10	11	11	11	12	12	12	13
Vehicle Maintenance	9	9	11	9	8	8	7	7	6	7
Law Enforcement Operations:										
Canine (K-9)	7	7	7	10	10	10	9	9	9	9
Court Security/Sex Offender	37	37	45	45	46	47	46	45	46	45
Crime Laboratory	18	18	20	21	21	21	21	21	21	21
Criminal Investigations-East	29	30	30	27	27	26	27	26	27	21
Criminal Investigations-West	28	27	27	28	26	26	25	25	25	29
Criminal Patrol District II	55	58	60	60	59	59	59	60	60	62
Criminal Patrol District III	50	53	52	48	50	50	50	50	50	49
Criminal Patrol District IV	42	33	33	31	31	31	31	30	31	27
Narcotics	16	17	19	19	21	20	20	20	20	19
Special Operations	17	17	17	17	15	15	16	16	16	15
Street Crimes	0	0	0	8	7	7	7	7	7	7
Traffic	13	13	13	15	13	13	13	13	13	13
Corrections:										
Commissary	2	2	2	2	2	2	2	2	2	2
Jail Facility	159	164	188	187	185	186	177	177	177	169
Re-Entry Program	7	7	7	0	0	0	0	0	0	0
Jail Medical	0	0	34	35	30	28	28	27	27	27
Transitional Work Program	0	0	23	0	0	4	18	18	17	18
Total Full-Time Positions	674	674	780	746	732	731	736	732	732	710
Part-Time Positions										
School Crossing Guards	23	23	23	23	23	23	23	23	23	21
All Other Departments	4	3	7	*	*	*	*	*	*	*
Total Part-Time Positions	27	26	30	*						
Total	701	700	810	769	755	754	759	755	755	731

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
ST. TAMMANY PARISH, LOUISIANA
Operating Indicators
Last Ten Fiscal Years
(Unaudited)**

Table 17

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Population - Total	258,111	256,327	252,772	249,320	245,511	242,074	239,139	236,780	234,533	231,224
Calls for Service	214,209	211,781	215,586	305,412	297,025	292,747	279,330	274,036	271,683	288,700
Events Generated (See Note)	219,564	224,661	224,424	183,008	182,309	170,105	148,522	148,360	158,301	165,241
Assigned Cases	16,358	14,061	13,690	20,218	21,289	21,221	22,567	23,267	24,396	25,294
Traffic Tickets Issued	3,622	5,412	5,006	4,255	5,680	5,074	6,007	7,858	11,209	12,951
Crime Statistics:										
Murders	4	14	9	2	3	3	4	5	7	5
Rapes	30	26	28	32	25	5	6	21	19	28
Assaults	769	676	733	794	782	800	892	1,105	1,164	1,356
Total Persons Crimes	803	716	770	828	810	808	902	1,131	1,190	1,389
Robberies	15	29	20	19	20	23	15	24	24	17
Burglary	262	325	416	322	364	405	601	654	555	583
Theft	1,084	1,264	1,215	1,295	1,193	1,254	1,663	1,772	1,665	1,630
Vehicle Theft	116	107	130	106	115	117	158	155	148	145
Arson	0	9	9	8	14	7	14	10	12	10
Total Property Crimes	1,477	1,734	1,790	1,750	1,706	1,806	2,451	2,615	2,404	2,385
Total	2,280	2,450	2,560	2,578	2,516	2,614	3,353	3,746	3,594	3,774
Estimated Value of Property Stolen	\$ 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	\$ 3,163,869
Estimated Value of Property Recovered	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988	\$ 483,323	\$ 257,556
Crime Rate per 1,000 Residents	8.83	9.56	10.13	10.34	10.25	10.80	14.02	15.82	15.32	16.32

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
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Classification
Last Eight Fiscal Years
(Unaudited)**

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	9	-	-	9
Civil	-	-	-	-	2	13	-	15
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	1	-	-	1
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	1	6	-	7
	-	-	-	-	13	20	-	33
Support Services:								
Administration	3	-	3	-	8	6	-	20
Building Maintenance	-	3	2	-	36	10	-	51
Communications-911	-	-	-	2	1	1	-	4
Criminal Records	-	-	-	-	2	-	-	2
Human Resources	-	-	-	-	2	4	-	6
Information Systems	-	-	-	15	164	9	-	188
Internal Affairs	-	-	-	-	-	2	-	2
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	5	3	-	8
Radio Maintenance	-	-	-	94	17	1	-	112
Training	-	-	-	-	32	15	-	47
Vehicle Maintenance	-	-	1	-	49	41	-	91
	3	3	6	111	316	92	-	531

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Classification
Last Eight Fiscal Years
(Unaudited)**

Table 18 (Continued)

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	1	7	-	8
Court Security/Sex Offender	-	-	-	-	-	10	-	10
Crime Laboratory	-	-	1	1	91	13	-	106
Criminal Investigations-East	-	-	-	-	2	31	-	33
Criminal Investigations-West	-	-	1	-	4	31	-	36
Criminal Patrol District II	-	-	-	-	26	62	-	88
Criminal Patrol District III	-	-	1	-	6	55	-	62
Criminal Patrol District IV	-	-	-	-	4	45	-	49
Narcotics	-	-	-	5	42	36	-	83
School Crossing Guards	-	-	-	-	-	2	-	2
School Resource Officers	-	-	-	-	-	31	-	31
Special Operations	-	-	-	-	86	105	-	191
Street Crimes	-	-	-	-	6	-	-	6
Traffic	-	-	-	-	16	37	-	53
	-	-	3	6	284	465	-	758
Corrections Division:								
Jail Facility	1	5	-	1	145	56	-	208
Transitional Work Program	-	-	-	-	14	-	-	14
	1	5	-	1	159	56	-	222
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. Details regarding leased equipment can be found in the notes to the financial statements.

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Function
Last Eight Fiscal Years
(Unaudited)

Table 19

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

ST. TAMMANY PARISH SHERIFF
 ST. TAMMANY PARISH, LOUISIANA
 Capital Assets By Function
 Last Eight Fiscal Years
 (Unaudited)

Table 19 (Continued)

	2019	2018	2017	2016	2015	2014	2013	2012
Law Enforcement Operations:								
Canine (K-9)	8	7	5	-	-	-	-	-
Court Security/Sex Offender	10	8	6	7	8	6	6	6
Crime Laboratory	106	104	104	103	102	104	103	100
Criminal Investigations-East	33	26	29	30	12	38	26	26
Criminal Investigations-West	36	38	36	33	52	54	32	32
Criminal Patrol District II	88	83	90	93	96	100	104	82
Criminal Patrol District III	62	59	63	61	60	69	72	52
Criminal Patrol District IV	49	52	39	38	37	45	45	28
Narcotics	83	72	77	77	85	83	76	69
School Crossing Guards	2	1	1	1	1	1	1	1
School Resource Officers	31	-	-	-	-	-	-	-
Special Operations	191	183	174	184	192	160	160	139
Street Crimes	6	7	7	9	6	14	11	10
Traffic	53	49	47	49	62	45	54	40
	<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	208	206	209	209	203	194	181	157
Transitional Work Program	14	16	18	20	13	15	19	14
	<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>1,544</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. Details regarding leased equipment can be found in the notes to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office

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**OTHER GOVERNMENTAL
REPORTING INFORMATION**

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

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 (the Sheriff), as of and for the year ended June 30, 2019, 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 27, 2019.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 27, 2019

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 (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, 2019. 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, 2019.

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.

ReBlanc & Associates CPAs, L.L.C.

Metairie, LA

December 27, 2019

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grant or Other Number	2019 Expenditures
United States Department of Justice			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0278	\$ 12,472
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0517	16,614
Passed through the Louisiana Commission on Law Enforcement:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-MU-BX-0059	1,643
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-MU-BX-0088	<u>23,209</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			53,938
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2018-CD-BX-0077	77,645
Passed through the Louisiana Commission on Law Enforcement:			
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2017-CD-BX-0038	12,123
Paul Coverdell Forensic Science Improvement Grant Program	16.742	2018-CD-BX-0038	<u>21,800</u>
Total Paul Coverdell Forensic Science Improvement Grant Program			111,568
Passed through the Louisiana Commission on Law Enforcement:			
ARRA Violence Against Women Formula Grant Program	16.588	2017-WF-AX-0046	8,209
ARRA Violence Against Women Formula Grant Program	16.588	2018-WF-AX-0005	<u>3,808</u>
Total ARRA Violence Against Women Formula Grant Program			12,017
Bulletproof Vest Partnership Program	16.607	2018BOBX18092922	18,532
Public Safety Partnership and Community Policing Grants	16.710	2017-UL-WX-0011	366,730
Equitable Sharing (Treasury Asset Forfeiture Program)	16.922	LA0520000	<u>57,281</u>
Total United States Department of Justice			<u>\$ 620,066</u>

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grant or Other Number	2019 Expenditures
United States Department of Transportation			
Passed through the State of Louisiana:			
State and Community Highway Safety Programs	20.600	69A375-18-3-0000-4020-LA-0	14,908
State and Community Highway Safety Programs	20.600	69A375-19-3-0000-4020-LA-0	<u>19,983</u>
Total State and Community Highway Safety Programs			34,892
Alcohol Open Container Requirements	20.607	69A375-18-3-0000-1540-LA-A	13,608
National Priority Safety Programs (405d- Impaired Driving)	20.616	69A375-19-3-0000-405d-LA-M	53,121
Total United States Department of Transportation			<u>\$ 101,621</u>
United States Executive Office of the President			
Passed through Jefferson Parish Sheriff's Office:			
High Intensity Drug Trafficking Areas Program	95.001	G18GC0001A	4,271
High Intensity Drug Trafficking Areas Program	95.001	G19GC0001A	<u>8,274</u>
Total High Intensity Drug Trafficking Areas Program			12,545
Total United States Executive Office of the President			<u>\$ 12,545</u>

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grant or Other Number	2019 Expenditures
United States Department of Homeland Security			
Passed through the State of Louisiana:			
State Homeland Security Program	97.067	EMW-2017-SS-00058-501	25,065
Total United States Department of the Homeland Security			<u>\$ 25,065</u>
Total Federal Expenditures			<u><u>\$ 759,297</u></u>

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 the Sheriff under programs of the federal government for the year ended June 30, 2019. 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 the Sheriff, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Sheriff.
- 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 expenditures are not allowable or are limited as to reimbursement.
- C. INDIRECT COST RATE- The Sheriff 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, 2019, there were no awards to subrecipients.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2019, the value of federal awards expended in the form of non-cash assistance was \$0.00.

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019**

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: Public Safety Partnership and Community Policing Grants	CFDA Number: 16.710
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
ST. TAMMANY PARISH, LOUISIANA
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2019

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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ST. TAMMANY PARISH SHERIFF'S OFFICE

701 N. COLUMBIA STREET, COVINGTON 70433 • 300 BROWNSWITCH ROAD, SLIDELL 70458

985•809•8200

WWW.STPSO.COM

