

STATE OF LOUISIANA

St. Tammany Parish Sheriff's Office

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Year Ended June 30, 2018



Randy Smith, Sheriff
Tiffany Carrasco, Chief Financial Officer
Kathryn Moore, Controller

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

INTRODUCTORY SECTION

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St. Tammany Parish Sheriff's Office

RANDY SMITH, *Sheriff*

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 21, 2018

To the Citizens of St. Tammany Parish:

This Comprehensive Annual Financial Report (CAFR) is hereby submitted for the fiscal period July 1, 2017 - June 30, 2018. 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 that it has established for this purpose. Because the cost of internal control the St. Tammany Parish Sheriff's Office's financial statements have been audited by Leblanc Hausknecht, LLP, 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, 2018. 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 lead 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 fourth largest population in the state with an estimated 256,000 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 state 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, such as Madisonville, Slidell, and

Pearl River. 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 the laws and collecting the taxes for the parish, the St. Tammany Parish Sheriff's Office is also responsible for staffing and operating the parish jail, as well as providing security for the Justice Center. Both facilities are owned by the St. Tammany Parish Government.

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.

Although the St. Tammany Parish Sheriff's Office primary function is law enforcement, we are one of the most diverse employers in the area. The Sheriff's Office has a staff of scientists, attorneys, technology specialists, accountants as well as enforcement personnel and other business professionals in thirty-three 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 65% 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 county-wide governing authority, such as a county board of commissioners or a lone County Chairperson. However, 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 revenues, 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. It 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 the Sheriff's mission, vision and core values. It 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 these requests have been received from all departments, meetings are held between the Sheriff, his Chief Deputy and Deputy Chiefs; the budget staff, and the various department managers. During these meetings, each department manager must provide an oral defense of his or her requests in front of the assembled group. If reductions are to be made to a request, they may be made during the manager’s presentation, or they may come later during final discussions between the Sheriff and executive staff.

After final review by the Sheriff, the budget document, along with all statutorily mandated supporting documentation (including executive summary, financial statements, estimate of revenue and expenditures for all accounts, statements of any fund balances, etc.) is then prepared by the Budget Manager and Chief Financial Officer.

The Sheriff maintains a system of budgetary controls with the objective of ensuring spending is within the appropriated budget. The Sheriff also uses a centralized purchasing system that uses an encumbrance accounting system as one method to accomplish budgetary control.

After both the preparation of the final budget document is complete and at least ten days before the public is invited to submit comments at a public hearing held, 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 fifteen 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 Statute 39:1305.

Local Economy

St. Tammany Parish Government reports confidence in our local economy as both single-family new construction and commercial permits were up in the first two quarters of 2018 over the same period in 2017. Historically, the number of permits represents the economic health of our parish.

The U.S. Bureau of Labor Statistics reports 4.3 percent unemployment in St. Tammany Parish during fiscal year 2018, compared to 5 percent last year, while the unemployment in the United States dropped to 4.2 from 4.5 percent last year. The consumer price index has increased 2.7 percent in the South region compared to 2.9 percent for all U.S. cities on average.

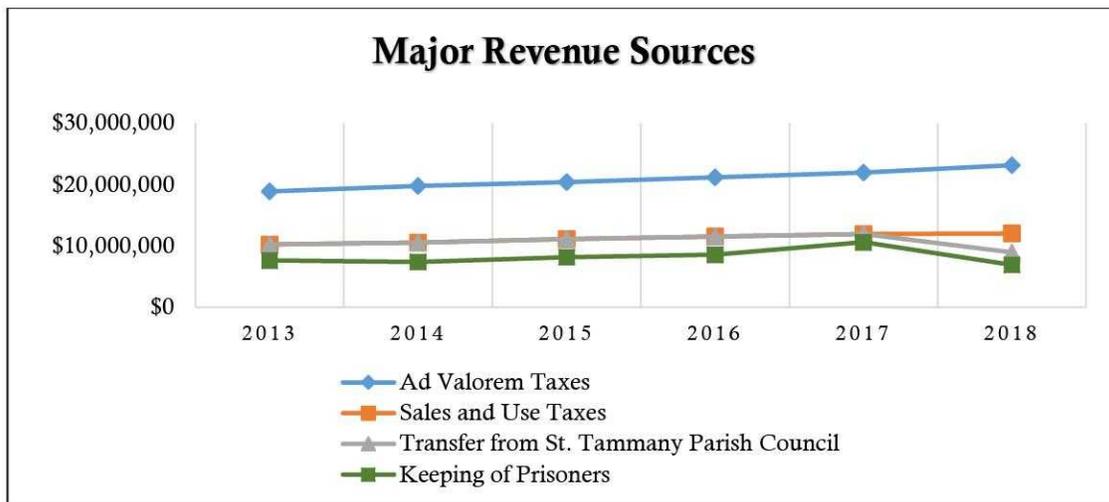
Louisiana is finally emerging from a recession due to a dramatic downturn in the state’s oil patch. The recovery is strengthened by a growing national economy, low inflation, and a slight increase in interest rates. According to the Louisiana State University’s Division of Business Research, the New Orleans metro area (which includes St. Tammany Parish) will grow at 0.8 percent in 2018 and 1.3 percent in 2019.

The New Orleans metro area is projected to be the third fastest growing area in the state. Louisiana has many competitive advantages being a state of opportunity for businesses: robust infrastructure, low business operating costs, and highly trained workers.

Revenue Sources

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

- Ad Valorem Taxes
- Sales and Use Taxes
- Transfer from St. Tammany Parish Council
- Keeping of Prisoners



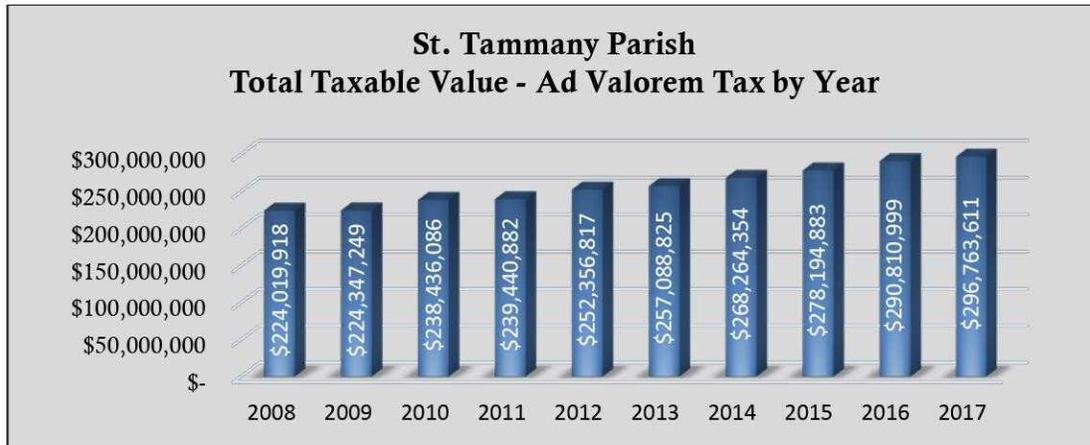
Ad valorem (Property Tax)

The Law Enforcement District levies 11.66 mills of ad valorem (property tax), which makes up 45.2% 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 2017 tax year occurring within our 2018 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 it is based on the St. Tammany Parish Assessor’s Grand Recap.

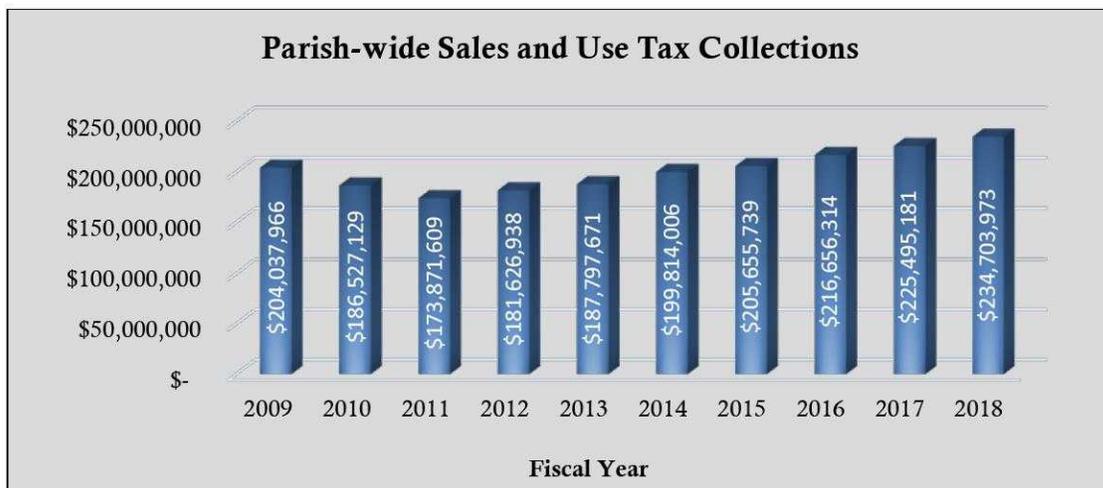


There are portions of the original tax roll that are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the local Assessor’s Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to our annual tax sale which adjudicate (are not purchased) and await redemption at some unknown point in the future.

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 23.5% of the overall revenue in the General Fund.

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



Sales tax revenue show no significant change between the fiscal years 2017 and 2018. Newly registered sales and use tax accounts totaled 1,147 in comparison to the number of accounts that closed, 1,287.

Offsetting the effects of the loss of tax revenue from closed businesses are retail outlets that are investing in our parish by constructing new locations or are choosing St. Tammany as their new home.

In addition to businesses physically located in St. Tammany, there has been an increase in online retailers that have voluntarily registered to collect local sales tax. Many did so proactively before the recent United States Supreme Court ruling in South Dakota v. Wayfair, Inc. which removed prohibitions against internet taxation. As a result, many more are expected to follow.

Transfer from St. Tammany Parish Council

The Sheriff's Office shares the financial responsibility over the jail with the St. Tammany Parish Government. We are currently under negotiations with the St. Tammany Parish Government over the reimbursable amount due to the Sheriff.

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.

Transfers from the St. Tammany Parish Council account for 46.4% of the overall revenue in the Jail Fund. The existing fund balance in the Jail Special Revenue Fund will be used in fiscal year 2019 to cover the revenue loss.

Keeping of Prisoners

Keeping of Prisoners accounts for 35.8% 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, 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, subsistence 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.

Overview of Crime Statistics

For obvious reasons, crime greatly impacts the operations of the Sheriff's Office.

There are numerous ways to measure crime and the effectiveness of local law enforcement in a particular area; however, the most universally used measuring tool is the Federal Bureau of Investigation (FBI) Uniform Crime Reporting (UCR), which measures the number of crimes committed in particular categories.

	Major Crimes by Decade			
	1980-1989	1990-1999	2000-2009	2010-2017
<i>Population</i>	110,869	144,508	233,740	256,327
Murder	97	70	74	41
Rape	218	319	274	149
Robbery	421	467	348	158
Burglary	11,019	9,416	7,339	3,756

The number of crimes being committed in most of the measured categories has actually seen a decrease over the past couple of years despite the increase in population.

The population of St. Tammany Parish has more than doubled since the 1980s; yet when comparing the crimes

reported in that decade to those reported from 2000-2009, there is a marked decrease in most of the major crimes. If you continue to look at the trend for the first seven years of the current decade, you will see overall crime is continuing to drop, despite upticks in some of reported areas.

The St. Tammany Parish Sheriff's Office also has a very high solve rate, averaging more than 50 percent of all crimes being cleared on average every year. This is attributable to the work being done by the St. Tammany Parish Sheriff's Office, an increase in technology available, and the cooperation and support of the residents who live here.

The comparative numbers are slightly skewed when it comes to rape because 2015 was the first full year of the new UCR standards for reporting of rape. The new standard includes all reports of sexual battery, carnal knowledge, incest and other sexual offenses. Previously, some types of those reported incidents were exempted from UCR reporting by the federal government.

Major Crimes Reported by Calendar Year**							
	2012	2013	2014	2015	2016	2017**	2018*
Murder	7	0	4	3	4	17	4
Rape	14	4	14	27	29	29	21
Robbery	15	26	18	18	23	17	20
Burglary	652	515	388	314	366	412	225
Theft	1,755	1,413	1,119	1,305	1,264	1,264	899
Auto Theft	158	151	104	111	119	119	95
*as of 10/31/18							
**The actual murder numbers for UCR reporting to the FBI for 2017 was 12 due to the reporting process. The additional 5 appear in the 2018 UCR numbers.							

To address the growing drug problem in St. Tammany, the St. Tammany Parish Sheriff's Office has increased its presence of both patrol deputies and undercover narcotics detectives in neighborhoods

where the agency has seen an increase in criminal activity and has established a Highway Enforcement Unit, which patrols the interstates that pass through the parish, looking for individuals trafficking drugs and stolen vehicles.

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 the growing need for mental health services in our community, which is believed to be a contributing factor to the increase in number of domestic-related homicides. In 2017, nearly half of the homicides in unincorporated St. Tammany involved domestic violence. In 2018, the Sheriff signed a memorandum of understanding with all local law enforcement agencies, aimed at reducing domestic violence in St. Tammany Parish.

St. Tammany's largest category of measured crimes committed is theft, with 1,264 thefts and 119 vehicle thefts reported in calendar year 2017. As of Oct. 31, 2018, those numbers were 899 and 95 for the 2018 calendar year. These numbers include reported vehicle burglaries.

The St. Tammany Sheriff's Office is continuing to work with the community to reduce these numbers, by educating residents through social media posts, videos, homeowners meetings, and community outreach events doors.

Long-term Financial Planning & Major Initiatives

Long-range financial plans serve as a tool to identify issues and opportunities, and to provide the Sheriff, staff, and citizens with the insights required to address issues impacting the Sheriff's Office financial condition. The Sheriff's plan typically includes a multi-year planning horizon - three to five years for projecting current operations and capital expenditures and extended time frames for more extensive projects depending on funding. Future additional projects will require additional revenue, either from current or new revenue sources, i.e., grants, bonded debt, etc.

In fiscal year 2018, the Sheriff's Office joined governmental entities across the United States in adopting GASB No. 75 "Accounting and Financial Reporting for Other Post-Employment Benefits." Other Post-Employment Benefits (OPEB) provided to the Sheriff's retired employees include medical, dental, and life insurance. Under this new guidance, the Sheriff's Office has reported the total OPEB liability of \$46.6 M in the Government-Wide Financial Statements. To ensure that these benefits can be paid as they come due, Sheriff Smith has assigned \$1.1 M of fund balance towards a long-term plan for funding this liability.

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, an employee child care program and operational solutions for the loss of jail sales tax revenue.

Since taking office, the Sheriff 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; developing a criminal intelligence unit to reduce violent crime, launching of school resource officer program in partnership with the school board to maintain a safe learning environment for our children, equipping deputies with potentially lifesaving overdose drug to continue our focus on behavioral health and substance abuse issues, successfully awarded multiple grants to support community policing initiatives which help prevent crime and train deputies in crisis intervention, enhancing technologies including launching a crime reporting app designed to help keep citizens safe, and introducing of new 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 the following 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 - 86.

Acknowledgements

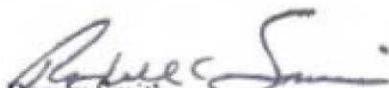
For a fifth consecutive year, The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the St. Tammany Parish Sheriff's Office for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2017. 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 Achievement 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 fourth 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, 2017

Christopher P. Morill

Executive Director/CEO

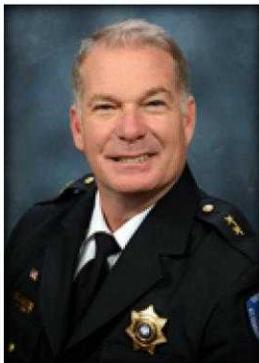
**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

**SHERIFF
Randy Smith**



**DEPUTY CHIEF
Jeff Boehm**



**DEPUTY CHIEF
Tiffany Carrasco**



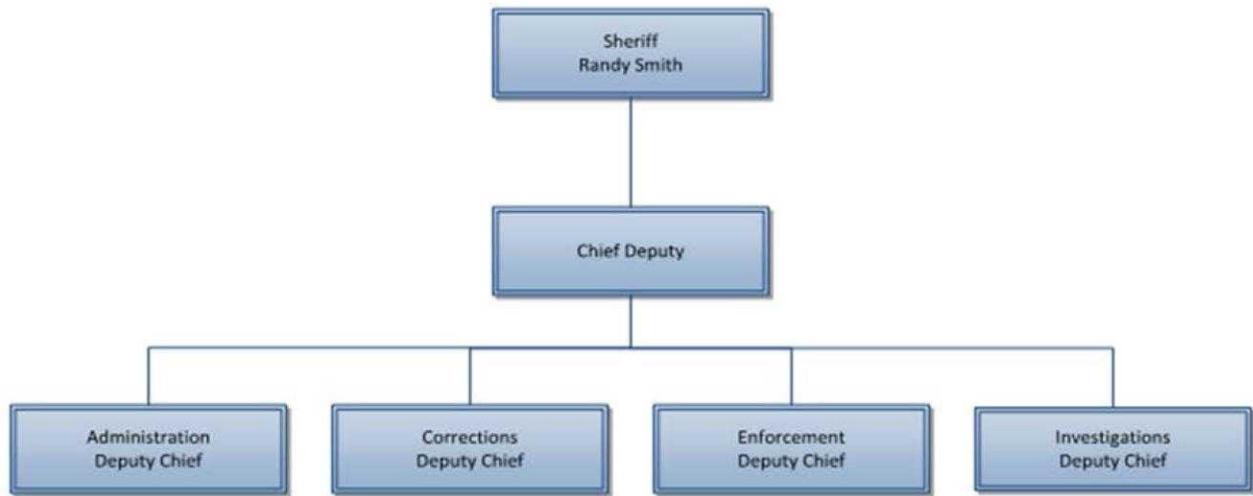
**DEPUTY CHIEF
Daniel Culpeper**



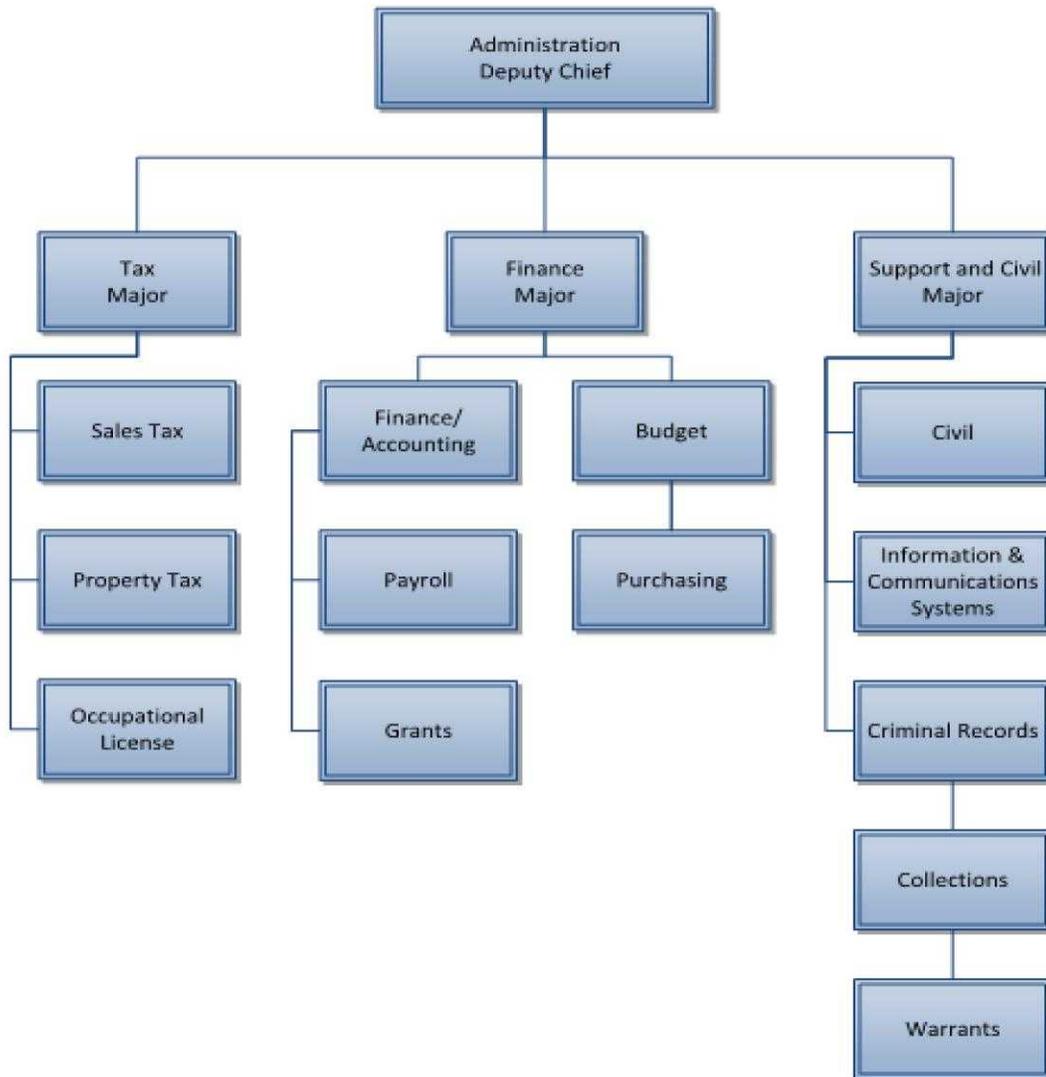
**DEPUTY CHIEF
Gregory Longino**



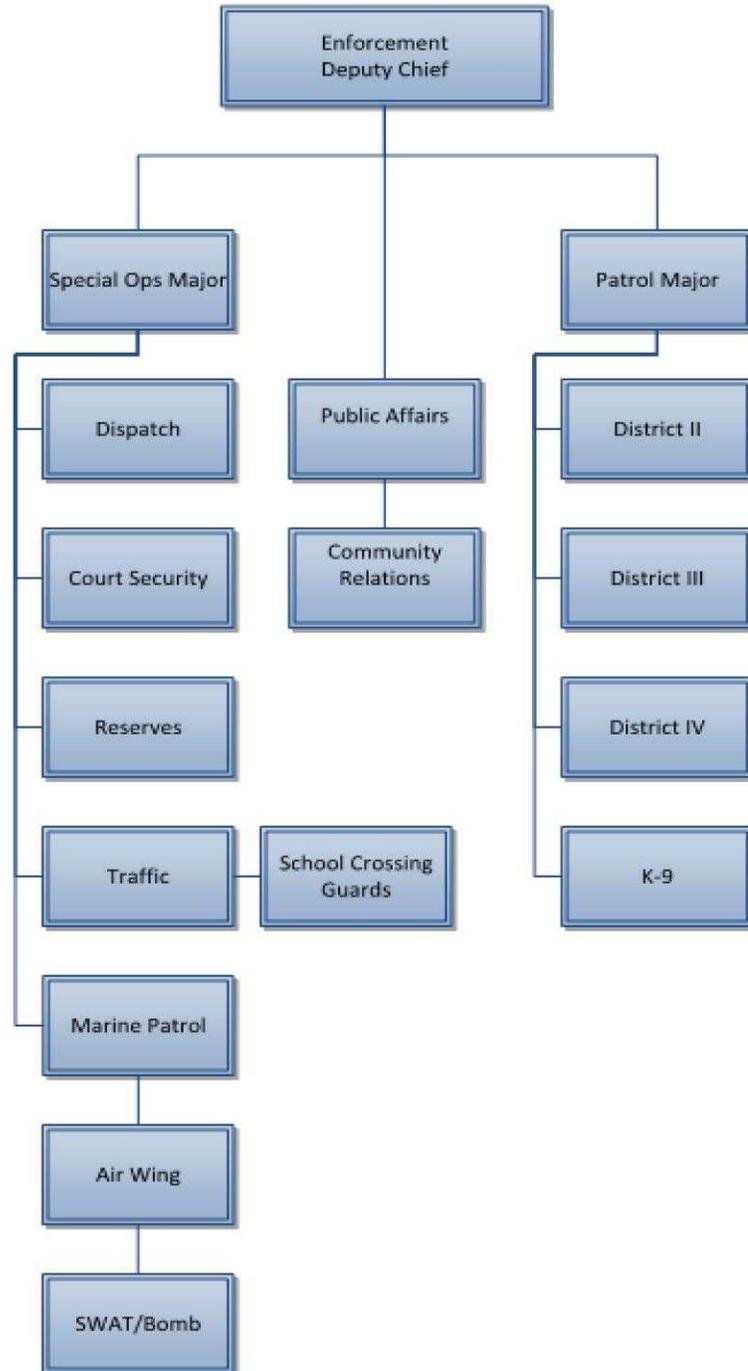
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Sheriff and Executive Staff**



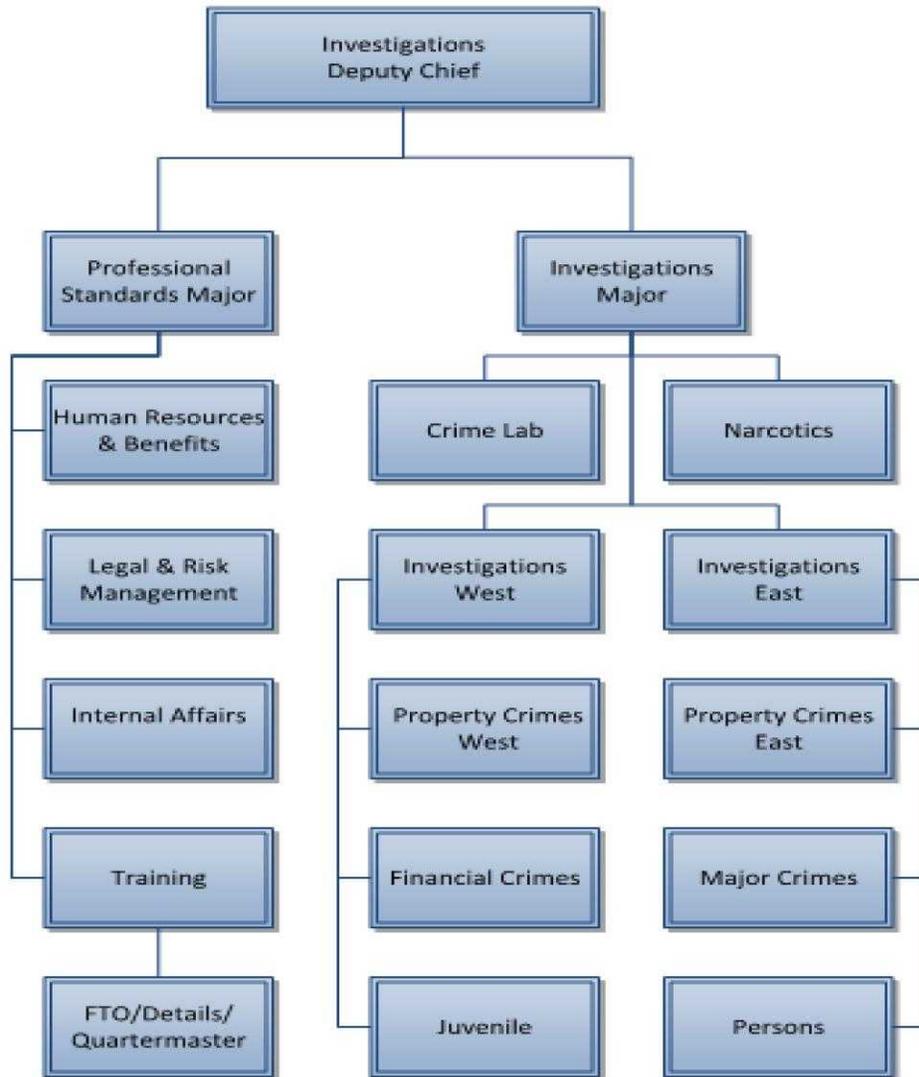
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Administration**



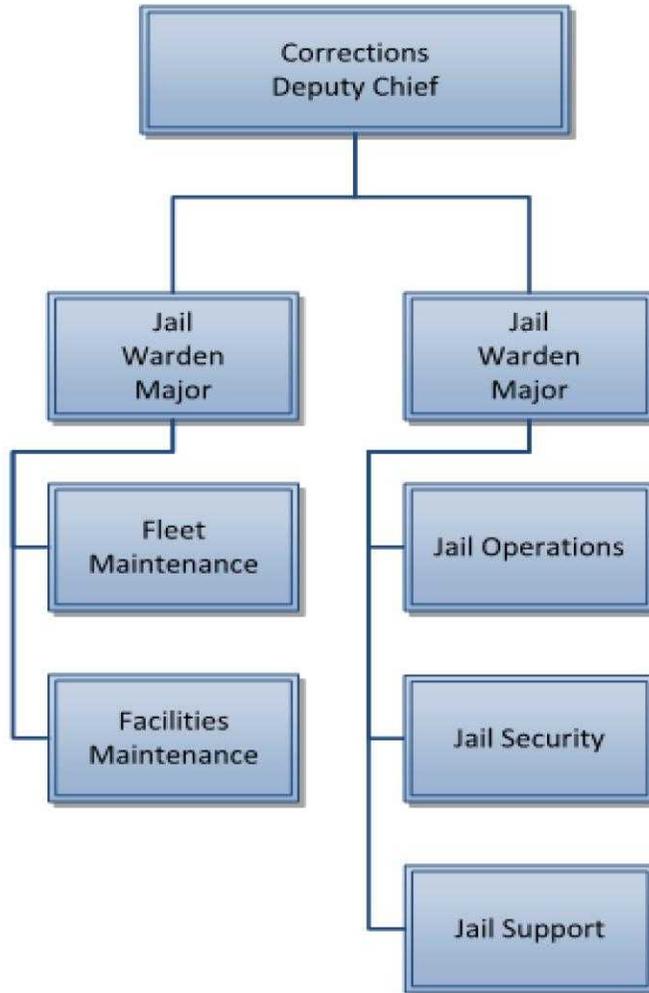
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Enforcement**



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



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





COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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, 2018, 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, 2018, 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.

Emphases of Matter

As described in Note 10 to the financial statements, in the fiscal year ended June 30, 2018, the Sheriff adopted new accounting guidance, GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinion is not modified with respect to this matter.

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 87), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 88 and 89), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The introductory section, the combining and individual non-major and fiduciary fund financial statements, the schedule of expenditures of federal awards, and the statistical section are presented for purposes of additional analysis and are 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 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 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, and the schedule of expenditures of federal awards 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 21, 2018, 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 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 Hauskrecht, L.L.P.

Metairie, LA
December 21, 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

REQUIRED SUPPLEMENTAL INFORMATION (PART 1)

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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 2018 that ended June 30, 2018. 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 assets of the St. Tammany Parish Sheriff's Office were less than its liabilities at the close of the 2018 fiscal year by \$7,525,407 (net position).
- The St. Tammany Parish Sheriff's Office's beginning net position was decreased to (\$15,365,273) due to a \$23,653,915 prior period adjustment required by the implementation of GASB 75 Other Post Employment Benefit (OPEB) reporting requirements. However, due to current year reductions in expenditures by Sheriff Smith, there was an increase in net position of \$7,839,866 during fiscal year 2018 and ending net position was increased by 51% over the amount at the beginning of the year. In addition, restated beginning unrestricted net position of (\$38,979,256) was increased by \$9,067,571 to (\$29,911,685) at year end.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$35,211,174, an increase of \$5,954,311 in comparison with the prior year. Approximately 63% of this amount, \$22,342,775 is available for spending at the government's discretion (unassigned fund balance). In addition, the Sheriff has assigned \$1,100,000 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 \$23,165,685 or approximately 54.6% of total general fund expenditures.
- The St. Tammany Parish Sheriff's Office total outstanding long-term liabilities disclosed a net decrease of \$9,420,957 during the current fiscal year due to a decrease in the net pension liability of \$9,996,570, the addition to the total OPEB Liability of \$1,923,684 and payments on bonds. See Notes 9-11 for a detailed explanation of the changes in long-term liabilities.

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

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

Management's Discussion and Analysis

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 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.

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

Management's Discussion and Analysis

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.

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 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 93-95 of this report.

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

Management's Discussion and Analysis

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 48-86 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the St. Tammany Parish Sheriff's Office changes in the total OPEB liability and related ratios. Required supplementary information can be found on page 87 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 88 and 89.

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 90.

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 were less than liabilities by \$7,525,407 at the close of the most recent fiscal year.

St. Tammany Parish Sheriff's Office Net Position

	Governmental activities	
	2018	2017*
Current Assets	\$ 40,469,347	\$ 35,383,519
Capital Assets, Net of Accumulated Depreciation	\$ 39,876,899	\$ 40,278,835
Total Assets	\$ 80,346,246	\$ 75,662,354
Deferred Outflows of Resources	\$ 8,255,409	\$ 15,251,491
Current Liabilities	\$ 5,899,036	\$ 7,281,038
Long-Term Liabilities	\$ 85,888,845	\$ 95,309,802
Total Liabilities	\$ 91,787,881	\$102,590,840
Deferred Inflows of Resources-Pension	\$ 4,339,181	\$ 3,688,278
Net Position		
Net Investment in Capital Assets	\$ 21,256,899	\$ 21,340,059
Restricted for:		
Crime Lab Expenditures	\$ 1,026,462	\$ 918,588
Capital Projects Fund	\$ 2,150	\$ 1,159,373
Debt Service	\$ 12,908	\$ 12,002
General Fund-Equitable Sharing	\$ 87,859	\$ 183,961
Unrestricted	\$(29,911,685)	\$(38,979,256)
Total Net Position	\$ (7,525,407)	\$(15,365,273)

* Restated for adoption of GASB No. 75.

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

Management's Discussion and Analysis

The largest portion of the St. Tammany Parish Sheriff's Office net position reflects its investment in capital assets (e.g., land, buildings, equipment, vehicles, etc.), less any related outstanding debt that was used to acquire those assets. The St. Tammany Parish Sheriff's Office uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the St. Tammany Parish Sheriff's Office investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net position was restated as of the beginning of the year with the implementation of GASB 75 that required the OPEB benefits for future years be shown on the Statement of Net Position as well as in the Notes to the Financial Statements. See note 10 for more information.

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 \$29,911,985, is substantially related to the net pension liability and the total Other Post-Employment Benefit (OPEB) liability. See Notes 10 and 11 for further information.

The St. Tammany Parish Sheriff's Office overall net position increased \$7,839,866 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 \$7,839,866 from the prior fiscal year as restated for an ending balance of (\$7,525,407). The increase in the overall net position of governmental activities is primarily the result of a decrease in the net pension liability as well as by the Sheriff's decision to reduce certain expenditures in anticipation of possible revenue losses. See note 11 on pages 70-78 of the Notes to the Financial Statements for more details about the net pension liability decrease.

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

Management's Discussion and Analysis

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

	Governmental Activities	
	2018	2017
Program Revenues		
Charges and Services	\$ 18,487,824	\$ 22,966,467
Operating Grants and Contributions	9,110,092	6,188,325
General Revenues		
Taxes		
Ad Valorem Taxes	23,125,527	21,894,548
Sales and Use Taxes	12,017,191	11,925,645
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	8,950,465	11,925,644
Interest and Investment Earnings	222,271	60,759
Other Revenues	1,237,214	1,083,018
Total Revenues	73,150,584	76,044,406
Expenses		
Public Safety	64,676,529	70,682,777
Interest on Long-Term Debt	634,189	662,339
Total Expenses	65,310,718	71,345,116
Change in Net Position	7,839,866	4,699,290
Net Position, Beginning of Year, as previously stated	8,288,642	3,589,352
Prior Period Adjustment - Implementation of GASB 75		
Other Post-Employment Benefits Liability	(23,653,915)	-
Net Position - Beginning of Year, as restated	(15,365,273)	3,589,352
Net Position, End of Year	\$ (7,525,407)	\$ 8,288,642

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, 2018, The St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$35,211,174; an increase of \$5,954,311 in comparison with the prior year. Approximately 63% of this amount, \$22,342,775, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either

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

Management's Discussion and Analysis

nonspendable, restricted, committed, or assigned to indicate that it is:

- 1) Amount not in spendable form, Prepaid Items, is \$238,128
- 2) Amount restricted for particular purposes is \$1,129,379
- 3) Amount committed for particular purposes is \$6,487,789
- 4) Amount assigned for particular purposes is \$5,013,103

The general fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2018, the unassigned fund balance in the general fund was \$22,342,775. The total fund balance increased to \$23,471,259. 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 52.7 percent of total general fund expenditures. The total fund balance represents approximately 55.3 percent of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office general fund increased by \$6,804,115. To remain fiscally responsible, the St. Tammany Parish Sheriff's Office reduced certain expenditures in the General Fund in anticipation of possible revenue loss.

During fiscal year 2018, the fund balance of the St. Tammany Parish Sheriff's Office Jail Special Revenue Fund decreased by \$23,236. For fiscal year 2018, no transfers were made from the General Fund to the Jail Fund.

The Capital Projects Fund, a major fund, had a \$1,122,892 decrease in fund balance during the fiscal year 2018 which put the overall fund balance at \$5,567,244. The decrease in fund balance was a direct result of the continued expenditures on the new radio system; for which the Series 2014 certificates of indebtedness were issued. See Note 9 for further information.

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 2018 was \$2,642,248. The increase in net position of the Internal Service Fund was \$15,525. 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	\$22,730,000	\$22,917,650	\$23,125,527	\$207,877
Sales and Use Tax	11,900,000	11,840,000	12,017,191	177,191
Civil Fees	2,200,000	2,550,000	2,796,003	246,003

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

Management's Discussion and Analysis

St. Tammany Parish continued to experience slight growth in residential and commercial development and valuation. There were changes to the original tax roll, which increased actual collections throughout the year. The uncollectible Ad Valorem taxes at year-end were lower than expected due to additional and earlier mail out of notices for the delinquent accounts, resulting in a slight favorable variance of 0.9%.

There was uncertainty in the economic outlook, thus we have proceeded with caution toward the sales tax revenue outlook. Sales and Use taxes have not shown a steady growth trend in the fiscal year 2018, with many months recording lower revenue than the year before. We have adjusted down the budget based on the collections at the beginning of the year. Since the Sales and Use tax collections are strictly dependent on consumer spending, we choose to budget conservatively. We are in the midst of the third longest economic expansion in our nation's history and the exact time of an economic slowdown is unpredictable. This fiscal year performance exceeded our expectations with a favorable variance of 1.50%.

Civil fees are dictated by the court systems and decisions made by the assigned judges. The Civil Department collects fees for serving legal papers and commission for foreclosure sales and garnishments (3% on real estate and 6% on movables). Last March, the legislature changed the service fee from \$20 plus mileage to \$30 plus mileage. Also, in May of 2018, the Civil Department started requiring that attorneys pre-pay for services. This has helped tremendously with our collection efforts and it ensures that we are actually paid for the services we perform, resulting in a favorable variance of 9.6%.

<i>Expenditures</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Actual Expenses</i>	<i>Difference Final Budget to Actual</i>
Personnel Services	\$24,432,098	\$23,779,125	\$23,317,444	(\$461,681)
Payroll Benefits	9,033,052	9,329,309	9,158,369	(170,940)
Operating Expenditures	4,229,223	4,138,501	3,721,073	(417,428)
Professional Fees	2,193,640	1,704,441	1,536,072	(168,369)

Personnel Services and Payroll Benefits experienced a favorable variance due to multiple approved and funded positions that were not filled throughout the year. An unfilled vacancy is a full-time position that is identified as unoccupied at some point during the budget year. Funding unfilled vacancies provides for maximum hiring flexibility. We review and revise our budget mid-year to account for realized vacancies.

Operating expenditures incurred a favorable variance as well. We always strive to save tax dollars whenever beneficial and feasible. In addition, a significant part of the variance was the result of the Crime Lab Special Revenue Fund covering the utilities and the insurance for the Crime Lab building beginning in fiscal year 2018.

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

Capital Assets and Debt Administration

Capital Assets. The St. Tammany Parish Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2018 amounts to \$39,876,899 (net of accumulated depreciation).

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

Management’s Discussion and Analysis

This investment in capital assets includes construction in progress, land, leasehold improvements, buildings, other equipment, communication equipment, and vehicles. The total decrease in capital assets for the current fiscal year was approximately \$400,000 or 1%.

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

	Governmental Activities	
	2018	2017
Construction in Progress	\$ -	\$ 14,443,776
Land	2,878,144	2,878,144
Leasehold Improvements	166,974	172,866
Buildings	16,098,265	16,802,811
Other Equipment	2,619,320	2,893,242
Communication Equipment	15,523,162	83,882
Vehicles	2,591,034	3,004,114
Totals	\$ 39,876,899	\$ 40,278,835

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

- Completed construction in process, radio system with \$1,118,248 of costs incurred in fiscal year 2018. Radio system was placed into service at a value of \$15,562,024.
- Vehicle replacements were purchased at a cost of \$1,197,610.
- Miscellaneous equipment and building improvements were made at a cost of \$750,271.

Additional information on the St. Tammany Parish Sheriff’s Office capital assets can be found in Note 7 on page 64 of this report.

Long-term Debt

On August 1, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011, in the amount of \$8,000,000, secured by excess revenue of the Sheriff. 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, secured by excess revenue of the Sheriff. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Standard & Poor’s Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. has assigned the Series 2014 Bonds a municipal debt rating of “AA” (stable). S&P defines a “AA” rating as having a very strong capacity to meet financial commitments. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2014. These funds will be

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

Management’s Discussion and Analysis

transferred from the General Fund to the Bond Sinking Fund prior to issuing payment. At the end of fiscal year 2018, the St. Tammany Parish Sheriff’s Office had total bonded debt outstanding of \$18,873,788. The Bond premium is included with the General Obligation Bonds in the current year statements.

St. Tammany Parish Sheriff’s Office Outstanding Debt

	Governmental Activities	
	2018	2017*
General Obligation Bonds	\$ 18,873,788	\$ 20,171,859
Net Pension Liability	21,684,915	31,681,485
Total OPEB Liability	46,678,213	44,754,529
Totals	\$ 87,236,916	\$ 96,607,873

*Restated for adoption of GASB 75.

In fiscal year 2018, the St. Tammany Parish Sheriff’s Office total debt decreased by \$9,370,957 or 9.7%. This was primarily the result of the decrease in the pension liability of \$9,996,570. For more detail on the total OPEB Liability and the net pension liability, see notes 10 and 11.

Additional information on the St. Tammany Parish’s Sheriff’s Office long-term debt can be found in Note 9 on pages 65-66 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 2018-2019 fiscal year budget.

- The unemployment rate for St. Tammany Parish at fiscal year 2018 year-end (June 2018) was at 4.3 percent which is slightly lower than the rate at the beginning of the year of 5.0 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 reflect a decrease of 12.5 percent in fiscal year 2019 beginning November 2018. Employer pension rates will decrease to 12.25 percent in fiscal year 2019 from 12.75 percent in fiscal year 2018.
- The St. Tammany Parish Sheriff’s Office continues to purchase an excess liability insurance policy to protect itself from unforeseen losses in excess of \$1 million in primary insurance. The Sheriff is responsible for funding any losses before this policy goes into effect and after its limits are exceeded.

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

Management's Discussion and Analysis

- The Sheriff's office received a grant for hiring police officers for a period of three years from the COPS, Community Oriented Policing Services, U. S. Department of Justice in the amount of \$1,009,795. The initial award date of this grant was November 13, 2017.
- 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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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2018**

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 32,924,732
Investments	663,869
Receivables	6,640,618
Prepaid Expenses	238,128
Other Assets	2,000
Capital Assets, Not Being Depreciated	2,878,144
Capital Assets, Net of Accumulated Depreciation	<u>36,998,755</u>
Total Assets	<u>80,346,246</u>
Deferred Outflows of Resources	
Deferred Outflows - Pension	7,878,295
Deferred Outflows - Postemployment Health Care and Life Insurance Benefits	<u>377,114</u>
Total Deferred Outflows of Resources	<u>8,255,409</u>
Liabilities	
Accounts Payable	1,422,919
Accrued Liabilities	1,193,006
Accrued Liabilities - Bond Interest	204,985
Compensated Absences	1,730,055
Long-Term Liabilities	
Certificates of Indebtedness Payable	
Current Portion	1,348,071
Noncurrent Portion	17,525,717
Net Pension Liability	21,684,915
Total Other Post-Employment Benefits Liability	<u>46,678,213</u>
Total Liabilities	<u>91,787,881</u>
Deferred Inflows of Resources-Pension	<u>4,339,181</u>
Total Deferred Inflows of Resources	<u>4,339,181</u>
Net Position	
Net Investment in Capital Assets	21,256,899
Restricted for:	
Crime Lab	1,026,462
Capital Projects Fund	2,150
Debt Service	12,908
General Fund-Equitable Sharing	87,859
Unrestricted	<u>(29,911,685)</u>
Total Net Position	<u>\$ (7,525,407)</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, 2018**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 64,676,529	\$ 18,487,824	\$ 9,110,092	\$ (37,078,613)
Interest on Long-Term Debt	634,189	-	-	(634,189)
Total Governmental Activities	\$ 65,310,718	\$ 18,487,824	\$ 9,110,092	(37,712,802)
General Revenues				
Taxes				
Ad Valorem Taxes				23,125,527
Sales and Use Taxes				12,017,191
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				8,950,465
Interest and Investment Earnings				222,271
Other Revenues				1,237,214
Total General Revenues				45,552,668
Change in Net Position				7,839,866
Net Position, Beginning of Year, as previously stated				8,288,642
Prior Period Adjustment - Implementation of GASB 75				
Other Post-Employment Benefits Liability				(23,653,915)
Net Position - Beginning of Year, as restated				(15,365,273)
Net Position, End of Year				\$ (7,525,407)

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

FUND FINANCIAL STATEMENTS

GOVERNMENT FUNDS

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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Major Fund Descriptions
Governmental Funds
June 30, 2018**

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 a transfer from St. Tammany Parish (Parish) related to the proceeds of a dedicated ¼ cent Sales and Use tax (Jail Sales Tax) effective on April 1, 1998, for the expansion of the existing jail and to fund ongoing operations of the jail. Expenditures include the transfer of funds to the Parish for the repayment of a bond issue related to construction, maintenance, and ongoing operations of the jail. The Jail Sales Tax expired March 31, 2018, accordingly, the Sheriff discontinued the transfers to the Parish for the repayment of the bond issue. Revenues also include reimbursements from the Department of Corrections for the keeping of prisoners, and other grants and revenues including a contract with the Parish from April 1, 2018 through June 30, 2018 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, 2018

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 20,663,024	\$ 2,027,716	\$ 5,589,744	\$ 1,953,345	30,233,829
Investments	663,869	-	-	-	663,869
Receivables	3,950,836	2,612,031	-	77,751	6,640,618
Prepaid Items	217,715	20,413	-	-	238,128
Other Assets	2,000	-	-	-	2,000
Total Assets	\$ 25,497,444	\$ 4,660,160	\$ 5,589,744	\$ 2,031,096	\$ 37,778,444
Liabilities					
Accounts Payable	\$ 1,111,684	\$ 175,234	\$ 22,500	\$ 64,846	\$ 1,374,264
Accrued Liabilities	914,501	274,320	-	4,185	1,193,006
Total Liabilities	\$ 2,026,185	449,554	22,500	69,031	2,567,270
Fund Balances					
Nonspendable	\$ 217,715	\$ 20,413	\$ -	\$ -	\$ 238,128
Restricted, reported in:					
Capital Projects Fund-Radio System 2014	-	-	2,150	-	2,150
Special Revenue Funds-Crime Lab Equipment and Maintenance	-	-	-	1,026,462	1,026,462
Bond Sinking Fund-Bond Payments Series 2011 and Series 2014	-	-	-	12,908	12,908
General Fund-Equitable Sharing	87,859	-	-	-	87,859
Committed, reported in:	-	-	-	-	-
Capital Projects Fund-General Capital Projects	-	-	5,565,094	-	5,565,094
Special Revenue Funds-Equipment and Maintenance	-	-	-	922,695	922,695
Assigned, reported in:					
Special Revenue Funds-Jail Fund Expenses	-	3,913,103	-	-	3,913,103
Post Employment Benefits	822,910	277,090	-	-	1,100,000
Unassigned	22,342,775	-	-	-	22,342,775
Total Fund Balances	\$ 23,471,259	\$ 4,210,606	\$ 5,567,244	\$ 1,962,065	\$ 35,211,174
Total Liabilities and Fund Balances	\$ 25,497,444	\$ 4,660,160	\$ 5,589,744	\$ 2,031,096	\$ 37,778,444

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, 2018**

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

Total Fund Balances	\$ 35,211,174
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	39,876,899
Deferred Outflows of Resources	8,255,409
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.	2,642,248
Compensated Absences	(1,730,055)
Accrued Liabilities - Bond Interest	(204,985)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(18,873,788)
Net Pension Liability	(21,684,915)
Net Other Post-Employment Benefit Obligation	(46,678,213)
Deferred Inflows of Resources	<u>(4,339,181)</u>
Net Position of Governmental Activities	<u>\$ (7,525,407)</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, 2018**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 23,125,527	\$ -	\$ -	\$ -	\$ 23,125,527
Sales and Use Taxes	12,017,191	-	-	-	12,017,191
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	8,950,465	-	-	8,950,465
Federal Grants	540,087	-	-	-	540,087
State Revenue Sharing	468,761	-	-	-	468,761
State Supplemental Pay	2,033,233	384,491	-	461	2,418,185
DOC Program Reimbursement	-	428,261	-	-	428,261
Other Intergovernmental Revenues	1,511,073	1,755,890	-	-	3,266,963
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	2,694,408	-	-	-	2,694,408
Other	735,897	663,270	-	361,218	1,760,385
Civil Fees	2,796,003	-	-	-	2,796,003
Criminal Fees	828,746	-	-	337,754	1,166,500
Keeping of Prisoners	3,719	6,909,416	-	-	6,913,135
Tax Research and Other Services	603,198	-	-	-	603,198
Salary Reimbursements	2,490,447	63,748	-	-	2,554,195
Interest Earnings	136,547	17,503	39,962	12,734	206,746
Other Revenues	1,146,951	98,662	-	-	1,245,613
Total Revenues	51,131,788	19,271,706	39,962	712,167	71,155,623
Expenditures					
Public Safety					
Personnel Services	\$ 23,317,444	\$ 8,167,358	\$ -	\$ 65,066	\$ 31,549,868
Payroll Benefits	9,158,369	2,626,461	-	22,578	11,807,408
Operating Expenditures	3,721,073	3,016,039	-	168,663	6,905,775
Professional Fees	1,536,072	3,421,640	44,607	11,079	5,013,398
Materials and Supplies	1,114,082	351,231	-	66,241	1,531,554
Travel and Education	173,958	35,797	-	-	209,755
Insurance	1,578,501	159,626	-	40,237	1,778,364
Intergovernmental					
Transfer to St. Tammany Parish Council	-	1,420,255	-	-	1,420,255
Debt Service					
Principal	-	-	-	1,275,000	1,275,000
Interest	-	-	-	643,806	643,806
Capital Outlays	1,809,368	96,535	1,118,247	41,979	3,066,129
Total Expenditures	42,408,867	19,294,942	1,162,854	2,334,649	65,201,312
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,722,921	\$ (23,236)	\$ (1,122,892)	\$ (1,622,482)	\$ 5,954,311

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, 2018**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses)					
Transfers In	\$ -	-	\$ -	1,918,806	1,918,806
Transfers Out	(1,918,806)	-	-	-	(1,918,806)
Total Other Financing Sources (Uses)	(1,918,806)	-	-	1,918,806	-
Net Change in Fund Balances	6,804,115	(23,236)	(1,122,892)	296,324	5,954,311
Fund Balances, Beginning of Year	16,667,144	4,233,842	6,690,136	1,665,741	29,256,863
Fund Balances, End of Year	\$ 23,471,259	\$ 4,210,606	\$ 5,567,244	\$ 1,962,065	\$ 35,211,174

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, 2018**

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

Net Changes in Fund Balances - Total Governmental Funds	5,954,311
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.	(393,537)
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.	(8,399)
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.	(15,364)
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.	1,987,835
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.	(1,546,570)
The issuance of long-term debt (e.g., certificates of indebtedness) 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,298,071

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, 2018

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.	9,617
The change in compensated absences 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.	538,377
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.	<u>15,525</u>
Change in Net Position	<u><u>7,839,866</u></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 – Budget and Actual
General Fund
For the Year Ended June 30, 2018

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad Valorem Taxes	\$ 22,730,000	\$ 22,917,650	\$ 23,125,527	\$ 207,877
Sales and Use Taxes	11,900,000	11,840,000	12,017,191	177,191
Intergovernmental Revenues				
Federal Grants	274,364	524,094	540,087	15,993
State Revenue Sharing	430,000	430,000	468,761	38,761
State Supplemental Pay	2,097,493	1,967,687	2,033,233	65,546
Other Intergovernmental Revenues	1,051,756	1,424,681	1,511,073	86,392
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,500,000	2,670,000	2,694,408	24,408
Other	707,000	727,000	735,897	8,897
Civil Fees	2,200,000	2,550,000	2,796,003	246,003
Criminal Fees	767,600	785,765	828,746	42,981
Keeping of Prisoners	-	3,719	3,719	-
Tax Research and Other Services	548,500	513,500	603,198	89,698
Salary Reimbursements	2,581,387	2,579,346	2,490,447	(88,899)
Interest Earnings	32,500	121,500	136,547	15,047
Other Revenues	787,500	1,078,255	1,146,951	68,696
Total Revenues	48,608,100	50,133,197	51,131,788	998,591
Expenditures				
Public Safety				
Personnel Services	24,432,098	23,779,125	23,317,444	461,681
Payroll Benefits	9,033,052	9,329,309	9,158,369	170,940
Operating Expenditures	4,229,223	4,138,501	3,721,073	417,428
Professional Fees	2,193,640	1,704,441	1,536,072	168,369
Materials and Supplies	623,377	1,200,685	1,114,082	86,603
Travel and Education	187,094	219,011	173,958	45,053
Insurance	2,297,815	1,661,447	1,578,501	82,946
Capital Outlays	49,125	1,830,530	1,809,368	21,162
Total Expenditures	43,045,424	43,863,049	42,408,867	1,454,182
Excess (Deficiency) of Revenues Over Expenditures	5,562,676	6,270,148	8,722,921	2,452,773
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(1,918,806)	(1,918,806)	(1,918,806)	-
Total Other Financing Sources (Uses)	(1,918,806)	(1,918,806)	(1,918,806)	-
Net Changes in Fund Balance	\$ 3,643,870	\$ 4,351,342	6,804,115	\$ 2,452,773
Fund Balance, Beginning of Year			16,667,144	
Fund Balance, End of Year			\$ 23,471,259	

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, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ 8,865,000	\$ 10,645,530	\$ 8,950,465	\$ (1,695,065)
State Supplemental Pay	403,984	411,740	384,491	(27,249)
DOC Program Reimbursement	436,328	523,070	428,261	(94,809)
Other Intergovernmental Revenues			1,755,890	1,755,890
Fees, Charges and Commissions for Services				
Other Commissions	647,000	605,200	663,270	58,070
Keeping of Prisoners	6,412,400	6,739,600	6,909,416	169,816
Salary Reimbursements	82,000	77,000	63,748	(13,252)
Interest Earnings	-	12,500	17,503	5,003
Other Revenues	44,500	99,000	98,662	(338)
Total Revenues	16,891,212	19,113,640	19,271,706	158,066
Expenditures				
Public Safety				
Personnel Services	9,519,207	8,160,130	8,167,358	(7,228)
Payroll Benefits	3,258,240	2,655,574	2,626,461	29,113
Operating Expenditures	3,261,611	3,192,425	3,016,039	176,386
Professional Fees	724,032	3,436,562	3,421,640	14,922
Materials and Supplies	528,456	443,193	351,231	91,962
Travel and Education	75,658	44,368	35,797	8,571
Insurance	500,000	211,601	159,626	51,975
Intergovernmental				
Transfer to St. Tammany Parish Council	1,420,255	1,420,255	1,420,255	-
Capital Outlays	-	96,535	96,535	-
Total Expenditures	19,287,459	19,660,643	19,294,942	365,701
Deficiency of Revenues Over Expenditures	(2,396,247)	(547,003)	(23,236)	523,767
Net Changes in Fund Balance	\$ (2,396,247)	\$ (547,003)	(23,236)	\$ 523,767
Fund Balance, Beginning of Year			4,233,842	
Fund Balance, End of Year			\$ 4,210,606	

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

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

FUND FINANCIAL STATEMENTS PROPRIETARY FUNDS

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Proprietary Fund
June 30, 2018

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, 2018**

Current Assets	
Cash and Cash Equivalents	<u>\$ 2,690,903</u>
Total Current Assets	<u>2,690,903</u>
Current Liabilities	
Claims Payable	<u>48,655</u>
Total Current Liabilities	<u>48,655</u>
Net Position	
Unrestricted	<u><u>\$ 2,642,248</u></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, 2018**

Operating Revenues	
Fund Premiums	<u>\$ 1,056,951</u>
Total Operating Revenues	<u>1,056,951</u>
Operating Expenses	
Claims and Legal Fees	<u>1,056,951</u>
Total Operating Expenses	<u>1,056,951</u>
Operating Income	-
Nonoperating Revenues	
Interest Earned	<u>15,525</u>
Change in Net Position	15,525
Net Position, Beginning of Year	<u>2,626,723</u>
Net Position, End of Year	<u><u>\$ 2,642,248</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, 2018**

Cash Flows from Operating Activities	
Fund Premiums	\$ 1,056,951
Claims and Legal Fees	<u>(1,103,543)</u>
Net Cash Used For by Operating Activities	<u>(46,592)</u>
Cash Flows from Investing Activities	
Interest Earned	<u>15,525</u>
Net Cash Provided by Operating Activities	<u>15,525</u>
Net Decrease in Cash and Cash Equivalents	(31,067)
Cash and Cash Equivalents, Beginning of Year	<u>2,721,970</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,690,903</u></u>
Reconciliation of Operating Income to Net Cash Used for Operating Activities	
Operating Income	\$ -
Adjustments to Reconcile Operating Income to Net Cash Used for Operating Activities:	
Change in Claims Payable	<u>(46,592)</u>
Net Cash Used for Operating Activities	<u><u>\$ (46,592)</u></u>

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

FUND FINANCIAL STATEMENTS FIDUCIARY FUNDS

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ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Fiduciary Fund
June 30, 2018

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, 2018

	Agency Funds
<hr/>	
Assets	
Cash and Interest-Bearing Deposits	<u>\$ 26,538,758</u>
Total Assets	<u><u>\$ 26,538,758</u></u>
Liabilities	
Due to Taxing Bodies, Prisoners and Others	<u>\$ 26,538,758</u>
Total Liabilities	<u><u>\$ 26,538,758</u></u>

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

NOTES TO THE FINANCIAL STATEMENTS

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

Notes to 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 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. Revenues included the proceeds of a Jail Sales Tax effective April 1, 1998 dedicated for the expansion of the existing jail and to fund ongoing operations of the jail. This Jail Sales Tax expired in March 2018. The Parish has entered into a contract with the Sheriff from April 1, 2018 through June 30, 2018 to provide payment for parish prisoners incarcerated in the Jail. The fund transferred money to the Parish for repayment of a bond issue related to construction, maintenance, and ongoing operations of the jail through March 2018, the expiration of the Jail Sales Tax transferred to the jail for operation. Revenues also include reimbursements from the Louisiana Department of Corrections for the keeping of prisoners, and other grants and revenues.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

- The Capital Projects Fund accounts for any long-term construction of new facilities and major upgrades in St. Tammany Parish.

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.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

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. 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 measureable 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 2017-2018 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, 2017. A public hearing was held at the Sheriff's office for suggestions and comments from the general public on Monday, June 12, 2017. 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 Tuesday, June 12, 2018 and was subsequently published in the official journal. All appropriations lapsed at year-end.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Jail Special Revenue Fund with three exceptions: sales and use taxes and commissions associated with 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 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, 2018, the Sheriff's investments consisted of U.S. government agency bonds, which are reported at fair value based on published market prices.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash and Investments (Continued)

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.

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:

Asset Class	Estimated Useful Lives
Other Equipment	3 - 5 Years
Vehicles	3 - 5 Years
Communication Equipment	10 Years
Leasehold Improvements	5 - 30 Years
Buildings	30 Years

Compensated Absences

Employees of the Sheriff 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, 2018 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, 2018.

Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018	Due within One Year
2,268,432	1,855,427	(2,393,804)	1,730,055	1,730,055

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

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 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 financial 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 then.

In addition to liabilities, the statement of financial 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

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Position Classifications (Continued)

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.

- 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

Sometimes the Sheriff will 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.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

- 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 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

Sometimes the Sheriff will 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.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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 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 2018 fiscal year. The Sheriff has adopted and implemented these statements in the preparation of the financial statements for the year ended June 30, 2018.

1. *Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. (2018)*
2. *Statement No. 81 – Irrevocable Split-Interest Agreements (2018)*
3. *Statement No. 85 – Omnibus 2017 ((2018)*
4. *Statement No. 86 – Certain Debt Extinguishment Issues (2018)*

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the Sheriff's fiscal year 2018.

1. *Statement No. 83 – Certain Asset Retirement Obligations (2019)*
2. *Statement No. 84 – Fiduciary Activities (2020)*
3. *Statement No. 87 – Leases (2021)*
4. *Statement No. 88 – Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements (2019)*
5. *Statement No. 89 – Accounting for Interest Cost during the Period of Construction (2021)*

The Sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2019 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. One element of that reconciliation explains "Governmental funds report capital outlays as expenditures. However, in the Statement of

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

Notes to 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)

Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$393,537 difference are as follows:

Capital Outlays	\$ 3,066,129
Depreciation Expense	<u>(3,459,666)</u>

Net adjustment to decrease Net Changes in Fund Balances – Total Governmental funds to arrive at Change in Net Position of \$ (393,537) Governmental Activities

Another element of that reconciliation states that “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 detail of this \$8,399 is as follows:

Net book value of capital assets disposed	<u>\$ (8,399)</u>
Losses on disposal of capital assets	<u>\$ (8,399)</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 \$15,364 is as follows:

Pension expense in excess of plan contributions	\$ (15,364)
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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 \$1,987,835 is as follows:

Revenue from Sheriff's proportionate share of non-employer contributions to the pension plan	\$ 1,987,835
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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to Financial Statements

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

Another element of that reconciliation states that “The issuance of long-term debt (e.g., certificates of indebtedness) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of the \$1,298,071 difference are as follows:

Principal Repayments and Premium Amortization on Certificates of Indebtedness Payable	\$ 1,298,071
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Accrued interest on long-term debt (e.g., certificates of indebtedness) does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.

Accrued Interest Bond Series 2011 and Bond Series 2014-Prior Year	\$ (214,602)
Accrued Interest Bond Series 2011 and Bond Series 2014-Current Year	\$ 204,985
Change in accrued interest Bond Series 2011 and Bond Series 2014	<u>\$ (9,617)</u>

Another element of that reconciliation states that “The change in compensated absences reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.” The detail of this \$538,377 difference is as follows:

Compensated Absences - Prior Year	\$ 2,268,432
Compensated Absences - Current Year	<u>(1,730,055)</u>

Net Adjustment to Decrease Net Changes in Fund Balances - Total Governmental Funds to Arrive at Change in Net Position of Governmental Activities	<u>\$ 538,377</u>
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**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA**

Notes to Financial Statements

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

Another element of that reconciliation states that “The change in the net other post-employment benefit obligation reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.” The detail of this \$1,546,570 difference is as follows:

Net Other Post-Employment Benefit Obligation – Prior Year	\$ 21,100,614
Prior Period Adjustment-Implementation of GASB 75	23,653,915
Deferred Outflows - OPEB	377,114
Net Other Post-Employment Benefit Obligation – Current Year	<u>(46,678,213)</u>

Net Adjustment to Decrease Net Changes in Fund Balances – Total Governmental Funds to Arrive at Change in Net Position of \$ (1,546,570) Governmental Activities

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	4.86	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 Financial Statements

Note 4. Cash and Cash Equivalents

At June 30, 2018, the Sheriff had \$59,463,490 (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	\$ 32,924,732	\$ 26,538,758	\$ 59,463,490

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, 2018, the total bank balance of \$59,463,490 was secured from risk by \$250,000 of FDIC coverage and \$64,358,602 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, 2018, the Sheriff had investments of \$663,869 in various securities.

Interest Rate Risk

Investment	Maturity	Fair Value
FHLMC NTS	May 24,2019	\$ 143,682
FHLB NTS	September 1, 2021	159,155
FHLB BOND	October 12, 2022	182,252
FFCB BOND	May 12, 2025	153,052
Other	None	25,729
Total		\$ 663,869

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

Notes to 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, 2018 were measured using Level 1 inputs.

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.

Credit Risk

Investment	Composite Rating	Percentage
FHLMC NTS	AA+	21.64%
FHLB NTS	AA+	23.97%
FHLB BOND	AA+	27.45%
FFCB BOND	AA+	23.05%
Other	Varies	3.88%

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 Financial Statements

Note 6. Receivables

The receivables at June 30, 2018, were as follows:

	General Fund	Jail Special Revenue Fund	Commissary Special Revenue Fund	Government Activities Total
Sales and Use Taxes	\$2,115,316	\$ -	\$ -	\$ 2,115,316
Ad Valorem Taxes	85,882		-	85,882
Due from St. Tammany Parish Council	25,000	1,769,173	-	1,794,173
Salary Reimbursements	574,585	19,304	-	593,888
Federal Funds	190,643	-	-	190,643
Fees, Charges and Commissions for Service:	432,945	712,803	77,751	1,223,499
Other	526,465	110,751	-	637,216
	<u>\$3,950,836</u>	<u>\$ 2,612,031</u>	<u>\$ 77,751</u>	<u>\$ 6,640,618</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 Financial Statements

Note 7. Capital Assets

Capital assets activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Construction in Progress	\$ 14,443,776	\$ 1,118,248	\$ (15,562,024)	\$ -
Land	2,878,144	-	-	2,878,144
Total Capital Assets, Not Being Depreciated	17,321,920	1,118,248	(15,562,024)	2,878,144
Capital Assets, Being Depreciated				
Leasehold Improvements	187,941	49,589	-	237,530
Buildings	22,205,101	1,050	-	22,206,151
Other Equipment	11,139,101	630,419	(442,583)	11,326,937
Communication Equipment	10,334,829	15,631,237	(237,533)	25,728,533
Vehicles	14,729,171	1,197,610	(431,199)	15,495,582
Total Capital Assets, Being Depreciated	58,596,143	17,509,905	(1,111,315)	74,994,733
Less Accumulated Depreciation for:				
Leasehold Improvements	(56,574)	(13,982)	-	(70,556)
Buildings	(5,360,791)	(747,095)	-	(6,107,886)
Other Equipment	(8,245,859)	(903,046)	441,288	(8,707,617)
Communication Equipment	(10,250,947)	(192,037)	237,613	(10,205,371)
Vehicles	(11,725,057)	(1,603,506)	424,015	(12,904,548)
Total Accumulated Depreciation	(35,639,228)	(3,459,666)	1,102,916	(37,995,978)
Total Capital Assets Being Depreciated, Net	22,956,915	14,050,239	(8,399)	36,998,755
Governmental Activities - Capital Assets, Net	\$ 40,278,835	\$ 15,168,487	\$ (15,570,423)	\$ 39,876,899

Depreciation expense of \$3,459,666 was charged to governmental activities- public safety for the year ended June 30, 2018.

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

Notes to 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 \$272,027 were made during the year ended June 30, 2018 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:

2019	\$	273,674
2020		266,730
2021		79,109
2022		80,674
2023		82,153
Thereafter		<u>1,654,112</u>
Total Future Minimum Lease Payments	\$	<u>2,436,453</u>

Note 9. Long-Term Debt

The following is a summary of long-term debt of the Sheriff for the year ended June 30, 2018:

Type of Debt	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Due Within One Year
Certificate of Indebtedness					
Series 2011	6,290,000	-	(335,000)	5,955,000	350,000
Certificate of Indebtedness					
Series 2014	13,881,859	-	(963,071)	12,918,788	998,071
Total Governmental Activities					
Long-term Liabilities	<u>20,171,859</u>	<u>-</u>	<u>(1,298,071)</u>	<u>18,873,788</u>	<u>1,348,071</u>

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

Notes to Financial Statements

Note 9. Long-Term Debt (Continued)

At June 30, 2018, the Sheriff was obligated under the following agreements:

On August 1, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011 in the amount of \$8,000,000, maturing 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 with variable rates. As of June 30, 2018, the bonds held a fixed rate of 3.00%. The long-term debt is secured by excess revenue of the Sheriff.

On March 20, 2014, the Sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, maturing 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 with variable rates. As of June 30, 2018, the bonds held a fixed rate of 2.0%. The long-term debt is secured by excess revenue of the Sheriff.

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

Year Ending June 30, 2018	Principal	Bond Premium	Total Principal and Bond Premium	Interest	Total
2019	1,325,000	23,071	1,348,071	614,956	1,963,027
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
Thereafter	11,505,000	138,433	11,643,433	1,565,158	13,208,591
Total	\$ 18,620,000	\$ 253,788	\$ 18,873,788	\$ 4,205,488	\$ 23,079,276

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

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

Notes to Financial Statements

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 the premium for eligible 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 after September 1, 2012 must have 15 years of credible services at the Sheriff's Office.

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, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	153
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>667</u>
	<u>820</u>

Total OPEB Liability

The Sheriff's total OPEB liability of \$46,678,213 was measured as of June 30, 2018 and was determined by an actuarial valuation as of that date.

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

Notes to Financial Statements

Note 10. Post-Employment Benefits (Continued)

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.87%, net of OPEB plan investment expense, including inflation
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, 2018, the end of the applicable measurement period.

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2018.

Changes in the Total OPEB Liability

Balance at June 30, 2017	<u>\$44,754,529</u>
Changes for the year:	
Service cost	994,483
Interest	1,709,091
Differences between expected and actual experience	404,051
Benefit payments	<u>(1,183,941)</u>
Net changes	<u>1,923,684</u>
Balance at June 30, 2018	<u><u>\$46,678,213</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 (2.87%) or 1-percentage-point higher (4.87%) than the current discount rate:

	1.0% Decrease (2.87%)	Current Discount Rate (3.87%)	1.0% Increase (4.87%)
Total OPEB Liability	<u>\$55,208,987</u>	<u>\$46,678,213</u>	<u>\$40,129,658</u>

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

Notes to Financial Statements

Note 10. Post-Employment Benefits (Continued)

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 (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	<u>\$38,939,435</u>	<u>\$46,678,213</u>	<u>\$55,399,331</u>

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

For the year ended June 30, 2018, the Sheriff recognized OPEB expense of \$2,730,511. At June 30, 2018, 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	\$ 377,114	\$ -
Total	<u>\$ 377,114</u>	<u>\$ -</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:	
2019	26,937
2020	26,937
2021	26,937
2022	26,937
2023	26,937
Thereafter	242,429
	<u>377,114</u>

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

Notes to Financial Statements

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.lla.la.gov or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

Benefits Provided

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

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 Financial Statements

Note 11. Pension Plan (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 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,

**ST. TAMMANY PARISH SHERIFF
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Notes to Financial Statements

Note 11. Pension Plan (Continued)

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.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. The Sheriff was required to contribute 13.25% from July 1, 2016 to June 30 2017 and 12.75% from July 1, 2017 to June 30, 2018. Employees are required to contribute

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

Notes to Financial Statements

Note 11. Pension Plan (Continued)

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 \$4,595,020 and the proportionate share of non-employer contributions was \$1,987,835.

The Sheriff's actual contributions to the pension for the years ended June 30, 2018, 2017, and 2016 were \$3,893,903, \$4,600,521, and \$4,707,878, respectively.

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

At June 30, 2018, the Sheriff's office reported a liability of \$21,684,915 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2018 decreased by \$9,996,570 from the prior year liability of \$31,681,485 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, 2017, the Sheriff's proportion was 5.007747%, which was an increase of .016096% from the 4.991651% proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Sheriff recognized pension expense of \$3,909,267.

**ST. TAMMANY PARISH SHERIFF
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Notes to Financial Statements

Note 11. Pension Plan (Continued)

At June 30, 2018, 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	\$ -	\$ 3,774,841
Changes of assumptions	3,815,573	
Net difference between projected and actual earnings on pension plan investments	-	311,244
Changes in proportion and differences between Sheriff's contributions and proportionate share of contributions	168,819	253,096
Contributions made subsequent to the measurement date	3,893,903	
	<u>\$ 7,878,295</u>	<u>\$ 4,339,181</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.

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

Notes to Financial Statements

Note 11. Pension Plan (Continued)

Changes in the Sheriff's proportionate share of the collective net pension liability and collective 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 \$3,893,903 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30th	Amount
2019	\$ (914,536)
2020	1,404,116
2021	529,454
2022	(1,633,315)
2023	158,758
2024	100,734
	<u>\$ (354,789)</u>

**ST. TAMMANY PARISH SHERIFF
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Notes to Financial Statements

Note 11. Pension Plan (Continued)

Actuarial Assumptions

The total net pension liability in the June 30, 2017 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actual Cost Method	Entry Age Normal
Investment Rate of Return	7.5%, net of investment expense
Projected Salary Increases	5.5% (2.775% inflation, 2.725% 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
Expected Remaining Service Lives	2017 and 2016-7 years; 2015 and 2014-6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the board of trustees as they were deemed not to be substantively automatic.

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

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

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

Notes to 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, 2017 valuation were as follows:

Asset Class	Long-Term Target Asset Allocation	Real Return Arithmetic Basis	Expected Portfolio Real Rate of Return
Equities	60.00%	7.40%	4.40%
Fixed Income	25.00%	2.60%	0.70%
Alternatives	15.00%	4.20%	0.60%
Total	100.00%		5.70%
Inflation			2.60%
Expected Real Rate of Return			8.30%

The discount rate used to measure the total pension liability was 7.4 percent. 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, 2016 valuation, the discount rate used to measure the total pension liability was 7.5 percent.

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

The following presents the Sheriff's proportionate share of the net pension liability calculated using the discount rate of 7.4 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 (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

1% Decrease 6.4%	Current Discount Rate 7.4%	1% Increase 8.4%
\$ 44,676,643	\$ 21,684,915	\$ 2,340,508

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

Notes to 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 is involved in litigation arising from normal day to day operations. In the opinion of the Sheriff's legal counsel, financial exposure to and the resolution of these lawsuits does not create a liability to the Sheriff 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 disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff to net all balances of reimbursement funds due to the Sheriff and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) however grants due to the Sheriff are still under review. After the March 2016 flood Project 4263 and other closed and approved FEMA projects that were under review, the estimated amount due to FEMA as of June 30, 2018 is \$0.00.

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

Notes to Financial Statements

Note 14. Changes in Agency Fund Balances

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

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Work Release Fund	Fines and Cost Fund	Total
Balance at June 30, 2017	\$ 2,169,079	\$ 25,837,276	\$ 442,109	\$ 112,047	\$ 482,097	\$ 29,042,608
Additions	23,276,321	541,728,930	628,191	-	4,848,244	570,481,686
Deductions	(23,019,359)	(544,443,251)	(625,719)	(101,674)	(4,795,533)	(572,985,536)
Balance at June 30, 2018	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758

Note 15. Self-Insurance

The Sheriff 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 his risk of loss on assets, which he owns, with the exception of motor vehicles for which he retains the risk of loss. The Sheriff has retained a portion of his risks as to general and police professional liability for which he has established an internal service fund to account for and finance his 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, 2018. These liabilities are recorded at their present value of \$48,655.

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

Notes to Financial Statements

Note 15. Self-Insurance (Continued)

Liability Risk Management (Continued)

Changes in the balances of claim liabilities during fiscal years 2018, 2017 and 2016, are as follows:

	2018	2017	2016
Beginning of Year Liability	\$ 95,247	\$ 17,490	\$ 121,768
Claims and Legal Fees	1,056,951	636,980	1,498,782
Payments	<u>(1,103,543)</u>	<u>(559,223)</u>	<u>(1,603,060)</u>
Balance at Fiscal Year End	<u>\$ 48,655</u>	<u>\$ 95,247</u>	<u>\$ 17,490</u>

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2018, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$851,692.

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 endeavor to identify funding for each party's statutorily-mandated obligations following the expiration of the Jail Sales and Use Tax in March 2018.

Note 18. Expenditures of the Sheriff Paid by the Parish

The Sheriff occupies two facilities owned by the Parish. 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 with a sales and use tax that expired on March 31, 2018.

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

Notes to Financial Statements

Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 2018, expenditures were below appropriations in the General Fund by \$6,804,115; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2018, expenditures were greater than appropriations in the Jail Special Revenue Fund by \$23,236; budgeted expenditures exceeded actual expenditures during this fiscal year.

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2018, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,918,806
Jail Special Revenue Fund	-	-
Capital Projects Fund	-	-
Bond Sinking Fund	1,918,806	-
Crime Lab Special Revenue Fund	-	-
Total	<u>\$ 1,918,806</u>	<u>\$ 1,918,806</u>

Interfund transfers are used to fund the operating expenses of various funds.

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, 2018, the Sheriff's office issued quarterly Jail Financial Reports and an annual report.

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

Notes to Financial Statements

Note 22. Ex-Officio Tax Collector

At June 30, 2018, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$23,122,195. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2018, by taxing body as follows:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 4,163,760	\$ 217,735
Alimony 2	798,987	51,679
Animal Shelter	1,636,391	92,239
Assessor	5,188,553	289,466
City of Covington	2,931,047	82,273
City of Mandeville	1,982,723	66,915
City of Slidell	7,141,513	610,239
Coroner's Millage	6,505,611	360,237
Council on Aging/STARC	3,831,540	199,680
Drain District #2 Phs. 2	74,044	7,800
Drain District #5 Gravity	191,995	6,411
Drain District #5 Phs. 1	60,180	9,686
Drainage District #4	165,368	1,730
Drainage Maintenance	3,532,214	196,941
Fire District #1	19,089,837	1,513,131
Fire District #1 Parcel Fee	1,295,041	3,549
Fire District #11	1,423,168	91,967
Fire District #12	6,386,233	198,961
Fire District #13	2,642,358	169,530
Fire District #2	4,162,241	112,745
Fire District #3	1,545,118	123,502
Fire District #4	14,273,114	589,521
Fire District #5	906,675	39,363
Fire District #6	539,170	27,714
Fire District #7	787,122	70,584
Fire District #8	1,184,177	99,790
Fire District #9	835,429	64,488
Florida Parish Juvenile Ctr.	5,487,900	299,295
Law Enforcement	24,648,433	1,061,796

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

Notes to Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Library	12,113,274	615,115
Lighting Dist. #16	44,876	1,813
Lighting District # 6	-	820
Lighting District #1	182,640	14,126
Lighting District #11	5,153	42
Lighting District #14	22,350	-
Lighting District #15	-	213
Lighting District #4	301,697	33,263
Lighting District #5	17,287	329
Lighting District #7	295,986	17,550
LTC Assmnt Fee Other	5,418	207
LTC Assmnt/Public Ser.	53,151	2,870
Mosquito District #2	8,082,168	471,353
Northshore Harbor Center	446,190	200,489
Parish Code Enforcement	5,370	179,045
Parish Blighted	980	1,434
Parish Demolition	-	118,145
Public Health	3,532,214	196,231
Rec. Dist 1 Special 2	200,437	4,212
Recreation Dist. 1 Special	303,804	2,061
Recreation Dist. 6	310,585	19,298
Recreation District #1	4,175,333	182,756
Recreation District #11	616,298	27,952
Recreation District #12	358,625	17,166
Recreation District #14	2,769,602	106,987
Recreation District #2	19,092	6,338
Recreation District #4	406,266	30,277
Recreation District #7	-	10,079
Road Lighting District #10	1,550	4
Road Lighting District #9	83,552	699
School Add. Support II	5,767,235	181,531
School Bldg. Repair	6,585,464	365,459
School Contruction Tax	7,283,926	405,391

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

Notes to Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
School District #12	33,741,561	2,040,304
School Maint. Operations	9,259,556	512,798
School Operation & Maint.	67,910,084	3,776,087
Sewerage District # 6	-	660
Slidell Grass Cutting	4,719	7,091
Slidell Demolition	7,614	272,610
Slidell Hospital District	4,637,348	391,312
Sub-Drainage Dist. 3 of Gravity	60,311	-
Sub-Drainage District #1	82,359	400
Sub-Drainage District #2	122,000	18
TBRLAND Fire Protection	16,878	-
Town of Abita Springs	347,546	18,951
Town of Madisonville	128,821	3,593
Town of Pearl River	309,270	83,795
Water District #2	118,645	4,527
Total	\$ 294,147,174	\$ 16,984,368

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, 2018 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 4,035,077	\$ 606,099	\$ 3,428,978

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

Notes to 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, 2018 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 48,388,673	\$ 555,002	\$ 47,833,671
St. Tammany Parish School Board 1977	48,388,673	555,002	47,833,671
Law Enforcement District	12,097,183	138,746	11,958,437
District No. 3	47,798,276	547,775	47,250,501
Motel Tourist Commission	1,522,700	17,683	1,505,017
Recreation District	20,549	240	20,309
St. Tammany Events Center Hotel Occupancy	355,475	4,116	351,359
City of Slidell	19,804,978	227,657	19,577,321
City of Mandeville	15,707,914	180,182	15,527,732
City of Covington	12,063,414	138,453	11,924,961
Town of Pearl River	1,523,887	17,421	1,506,466
Town of Madisonville	1,006,162	11,275	994,887
Town of Abita Springs	922,397	10,513	911,884
Nord Du Lac EDD	2,081,938	26,129	2,055,809
Rooms to Go	65,203	751	64,452
Summit Fremaux	642,289	7,339	634,950
Village of Folsom	735,744	8,404	727,340
City of Sun	58,290	676	57,614
Jail Expansion	10,101,721	127,525	9,974,196
New Courthouse	10,101,721	127,525	9,974,196
Northshore Square EDD	91,786	1,122	90,664
Camellia Square	73,464	801	72,663
Camellia Square Hotel	35,060	413	34,647
HWY 59 EDD	280,941	3,724	277,217
HWY 1077 EDD	170,558	2,290	168,268
HWY 434 EDD	23,595	347	23,248
HWY 1088 EDD	943	13	930
AIRPORT RD EDD	2,019	23	1,996
HWY 21 EDD ESCROW	154,056	1,919	152,137
HWY 59 EDD ESCROW	101,514	1,293	100,221
Total	\$ 234,321,123	\$ 2,714,359	\$ 231,606,764

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

Notes to Financial Statements

Note 23. Change in Accounting Principles

Net Position for Governmental Activities as of July 1, 2017 has been restated as follows for the implementation of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

Net Position, Beginning of Year, as previously stated	8,288,642
Prior Period Adjustment- Implementation of GASB 75	
Increase in Other Post-Employment Benefits Liability	(23,653,915)
Net Position, Beginning of Year, as restated	<u>(15,365,273)</u>

Note 24. 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.

As of June 30, 2018, the Sheriff had not entered into any tax abatement agreements. However, the Sheriff was subject to tax abatements granted by other governments as follows.

State of Louisiana

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers a tax incentive for manufacturers who make a commitment to jobs and payroll in the state. In fiscal year 2018, the Sheriff's Ad Valorem tax revenue was reduced by \$50,000 due to ITEP agreements entered into by the State.

St. Tammany Parish Council

The Restoration Tax Abatement Program (RTA) is an incentive created for local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The St. Tammany Parish Council also enters into agreements with local businesses to encourage economic development. In fiscal year 2018, the Sheriff's Ad Valorem tax revenue was reduced by \$40,000 due agreements entered into by the St Tammany Parish Council.

Note 25. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 21, 2018, 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.

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COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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 OPEB Liability and Related Ratio
For the Year Ended June 30, 2018**

Total OPEB Liability	
Service Cost	\$ 994,483
Interest	1,709,091
Changes of benefit terms	-
Differences between expected and actual experience	404,051
Changes of Assumptions	-
Benefit payments	<u>1,183,941</u>
Net change in total OPEB Liability	\$ 1,923,684
Total OPEB Liability - beginning	<u>44,754,529</u>
Total OPEB Liability - ending	<u><u>\$ 46,678,213</u></u>
Covered-employee payroll	\$ 28,146,800
Total OPEB liability as a percentage of covered-employee payroll	165.84%

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.

Benefit Changes: There were no changes of benefit terms for the year ended June 30, 2018.

Changes of Assumptions: There were no changes of assumptions for the year ended June 30, 2018.

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.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

**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 Five Fiscal Years

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

Notes:

Information related to 2013 through 2009 is not available.

Changes in Assumptions:

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

ST. TAMMANY PARISH, LOUISIANA
ST. TAMMANY PARISH SHERIFF
Schedule of Pension Contributions
Sheriffs' Pension and Relief Fund
Last Six Fiscal Years

	Fiscal years					
	2018	2017	2016	2015	2014	2013
Statutorily required contributions	\$ 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	(3,893,903)	(4,600,521)	(4,707,878)	(4,741,007)	(4,467,611)	(4,257,301)
Contribution deficiency (excess)	<u>\$ -</u>					
Covered payroll during fiscal year	\$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	12.75%	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 2009 is not available.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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, 2018**

Special Revenue Fund

The Commissary Special Revenue Fund accounts for the proceeds of sales of various goods and services to inmates of the Parish jail. Expenditures of the fund are for 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 schedule bond payments issued related to the Series 2011 Certificate of Indebtedness and the future payments of 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, 2018**

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 913,975	\$ 1,026,462	\$ 12,908	\$ 1,953,345
Receivables	77,751	-	-	77,751
Total Assets	\$ 991,726	\$ 1,026,462	\$ 12,908	\$ 2,031,096
Liabilities				
Accounts Payable	\$ 64,846	\$ -	\$ -	\$ 64,846
Accrued Liabilities	4,185	-	-	4,185
Total Liabilities	69,031	-	-	69,031
Fund Balances				
Restricted, reported in:				
Special Revenue Fund	-	1,026,462	-	1,026,462
Bond Sinking Fund	-	-	12,908	12,908
Committed, reported in:				
Special Revenue Fund	922,695	-	-	922,695
Total Fund Balances	922,695	1,026,462	12,908	1,962,065
Total Liabilities and Fund Balances	\$ 991,726	\$ 1,026,462	\$ 12,908	\$ 2,031,096

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, 2018**

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental Revenues				
State Supplemental Pay	\$ 461	\$ -	\$ -	\$ 461
Fees, Charges and Commissions for Services				
Criminal Fees	-	337,754	-	337,754
Commissions	361,218	-	-	361,218
Interest Earnings	5,136	6,692	906	12,734
Total Revenues	366,815	344,446	906	712,167
Expenditures				
Public Safety				
Personnel Services	\$ 65,066	\$ -	\$ -	\$ 65,066
Payroll Benefits	22,578	-	-	22,578
Operating Expenses	301	168,362	-	168,663
Professional Fees	11,079	-	-	11,079
Materials and Supplies	37,927	28,314	-	66,241
Insurance	341	39,896	-	40,237
Debt Service				
Principal	-	-	1,275,000	1,275,000
Interest	-	-	643,806	643,806
Capital Outlays	41,979	-	-	41,979
Total Expenditures	179,271	236,572	1,918,806	2,334,649
Excess (Deficiency) of Revenues Over Expenditures	187,544	107,874	(1,917,900)	(1,622,482)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	1,918,806	1,918,806
Total Other Financing Sources (Uses)	-	-	1,918,806	1,918,806
Net Changes in Fund Balances	187,544	107,874	906	296,324
Fund Balances, Beginning of Year	735,151	918,588	12,002	1,665,741
Fund Balances, End of Year	\$ 922,695	\$ 1,026,462	\$ 12,908	\$ 1,962,065

See independent auditor's report.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

**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, 2018

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 \$10,373.

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, 2018

	<u>Agency Funds</u>					Total
	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	
Assets						
Cash and Interest-Bearing						
Deposits - Ad Valorem	\$ -	\$ 8,067,445	\$ -	\$ -	\$ -	\$ 8,067,445
Deposits - Other Taxes	2,426,041	15,055,510	444,581	10,373	534,808	18,471,313
Total Assets	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758
Liabilities						
Due to Taxing Bodies and						
Others	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758
Total Liabilities	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758

**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, 2018**

	Agency Funds					Total
	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	
Balances, Beginning of Year	\$ 2,169,079	\$ 25,837,276	\$ 442,109	\$ 112,047	\$ 482,097	\$ 29,042,608
Additions						
Deposits						
Sheriff's Sales	22,586,412	-	-	-	-	22,586,412
Bonds	689,909	-	-	-	-	689,909
Fines and Costs	-	-	-	-	4,848,244	4,848,244
Other Deposits	-	-	622,931	-	-	622,931
Taxes, Fees, etc., Paid to Tax Collector	-	541,647,952	-	-	-	541,647,952
Interest	-	80,978	5,260	-	-	86,238
Total Additions	23,276,321	541,728,930	628,191	-	4,848,244	570,481,686
Subtotal	25,445,400	567,566,206	1,070,300	112,047	5,330,341	599,524,294
Reductions						
Taxes, Fees, etc., Distributed to Taxing Bodies and Others	-	544,443,251	-	-	-	544,443,251
Deposits Settled to:						
Sheriff's General Fund	2,161,658	-	236,056	101,674	553,242	3,052,630
Clerk of Court	1,794,403	-	-	-	467,883	2,262,286
Litigants and Appraisers	1,353,269	-	-	-	-	1,353,269
Others	629,775	-	62,717	-	523,800	1,216,292
Advertisements	85,534	-	-	-	-	85,534
District Attorney	950	-	126,025	-	647,955	774,930
Parish Council	-	-	-	-	1,516,144	1,516,144
Judicial Expense Fund	-	-	101,930	-	297,294	399,224
Indigent Defender Board	-	-	98,821	-	766,989	865,810
Refunds to Individuals	16,993,770	-	170	-	22,226	17,016,166
Total Reductions	23,019,359	544,443,251	625,719	101,674	4,795,533	572,985,536
Balances, End of Year	\$ 2,426,041	\$ 23,122,955	\$ 444,581	\$ 10,373	\$ 534,808	\$ 26,538,758

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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, 2018

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:

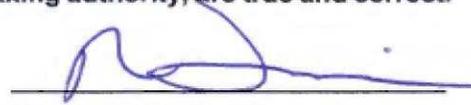
The following information is true and correct:

\$23,122,955 is the amount of cash on hand in the Tax Collector Fund on 30th day of June 2018.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2017, 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 28th day of November 2018, in my office in Slidell, Louisiana.

Tiffany M. Carrasco (Signature)

Tiffany M. Carrasco (Print), 77183
Notary Public Commission #

expires at death (Commission)

**ST. TAMMANY PARISH SHERIFF
 ST. TAMMANY PARISH, LOUISIANA
 Schedule of Compensation, Benefits and Other Payment to Agency Head
 For the Year Ended June 30, 2018**

Agency Head Name: Sheriff Randy Smith

Purpose	Amount
Salary	\$161,537.26
Benefits-insurance	\$8,532.50
Benefits-retirement	\$20,595.97
Benefits-Expense Account	\$0.00
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$1,536.10
Conference travel	\$4,558.56
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.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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 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 his office performs.

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)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
Net investment in Capital Assets	\$ 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	\$ 19,505,833
Restricted for:										
Crime Lab Expenditures	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268	-	-
Capital Projects Fund	2,150	1,159,373	-	-	-	-	-	-	-	-
Debt Service	12,908	12,002	11,974	11,968	11,957	11,949	11,943	-	-	-
General Fund-Equitable Sharing	87,859	183,961	-	-	-	-	-	-	-	-
Unrestricted	(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	1,601,908
Total Governmental Activities Net Position	\$ (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	\$ 21,107,741
Total Primary Government Net Position	\$ (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	\$ 21,107,741

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)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Expenses										
Governmental Activities										
Public Safety	\$ 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	\$ 58,321,813
Interest on Long-Term Debt	634,189	662,339	919,375	676,902	242,806	501,062	413,070	225,709	330,571	424,034
Total Governmental Activities Expenses	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	58,745,847
Total Primary Government Expenses	\$ 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	\$ 58,745,847
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 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	\$ 20,642,906
Operating Grants and Contributions	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	4,113,039
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	141,565
Total Governmental Activities Program Revenues	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	24,897,510
Total Primary Government Program Revenues	\$ 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	\$ 24,897,510
Net (Expense) Revenue										
Governmental Activities										
	(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)	(33,848,337)
Total Primary Government Net (Expense) Revenue	\$ (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)	\$ (33,848,337)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 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	\$ 15,952,173
Sales and Use Taxes	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	9,563,238
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	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	9,563,238
Interest and Investment Earnings	222,271	60,759	42,501	43,898	69,933	63,973	86,883	41,793	75,428	181,295
Miscellaneous										
Other Revenues	1,237,214	1,083,018	2,735,817	2,783,208	4,093,657	615,720	828,707	631,426	699,228	1,773,573
Special Community Disaster Loan Forgiveness	-	-	-	-	11,315,552	-	-	-	-	-
Gain (loss) on Disposal of Assets	-	-	-	-	-	(101,588)	-	(360,196)	-	152,804
Total Governmental Activities General Revenues	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	37,186,321
Total Primary Government General Revenues	\$ 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	\$ 37,186,321

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

Table 2 (Continued)

(Unaudited)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Extraordinary items										
Special Community Disaster Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -	\$ -
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -	\$ -
Changes in Net Position										
Governmental Activities	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	3,337,984
Total Primary Government	\$ 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	\$ 3,337,984

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)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Fund										
Reserved for:										
Inventory and Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,184	\$ 11,184
Payment of Community Disaster Loan	-	-	-	-	-	-	-	-	-	7,028,008
Unreserved	-	-	-	-	-	-	-	-	9,844,580	1,857,892
Nonspendable	217,715	197,414	110,594	112,546	119,574	97,096	181,560	89,815	-	-
Restricted	87,859	183,961	-	-	-	-	-	-	-	-
Assigned	822,910	-	-	-	-	-	-	-	-	-
Unassigned	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	\$ 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	\$ 8,897,084
All Other Governmental Funds										
Reserved for:										
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,309	\$ 442,272
Payment of Community Disaster Loan	-	-	-	-	-	-	-	-	-	2,906,120
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	-	4,100,300	622,298
Nonspendable	20,413	18,029	10,216	-	-	3,637	7,485	2,949	-	-
Restricted, reported in:										
Capital Projects Fund	2,150	1,159,373	2,340,279	8,641,345	17,649,397	7,527,650	7,589,003	-	-	-
Special Revenue Funds	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	12,908	12,002	11,974	11,968	11,957	11,949	11,943	-	-	-
Committed, reported in:										
Capital Projects Fund	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	922,695	735,151	537,618	694,270	524,918	453,865	363,555	771,612	-	-
Assigned, reported in:										
Special Revenue Funds	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	\$ 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	\$ 3,970,690
Total All Funds	\$ 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	\$ 12,867,774

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.

Table 4

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

(Unaudited)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Revenues										
Taxes (See Table 5)	\$ 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	\$ 25,515,411
Intergovernmental Revenues	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	13,817,842
Fees, Charges, and Commissions for Services	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	20,642,906
Interest and Investment Earnings	206,746	58,755	41,657	42,594	68,504	62,510	85,145	36,953	70,379	171,614
Other Revenues	1,245,613	1,108,397	2,758,215	2,827,421	4,257,910	615,720	828,707	832,003	699,228	1,773,573
Total Revenues	\$ 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	\$ 61,921,346
Expenditures										
Current										
Public Safety	\$ 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	\$ 55,062,520
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	1,511,000
Debt Service										
Principal	1,275,000	1,230,000	1,195,000	295,000	285,000	270,000	900,000	665,000	1,340,000	8,640,000
Interest	643,806	671,606	695,506	676,902	242,806	248,206	158,056	31,679	64,337	163,554
Capital Outlay	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	8,931,595
Total Expenditures	\$ 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	\$ 74,308,669
Excess (Deficiency) of Revenues Over Expenditures	\$ 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	\$ (12,387,323)
Other Financing Sources (Uses)										
Transfers In	\$ 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	\$ 1,800,000
Transfers Out	(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)	(1,800,000)
Bond Proceeds	-	-	-	-	15,746,072	-	8,000,000	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-	152,804
Other Debt Proceeds	-	-	-	-	-	-	-	-	-	10,000,000
Total Other Financing Sources (Uses)	\$ -	\$ (866,819)	\$ -	\$ -	\$ 15,746,072	\$ -	\$ 8,000,000	\$ -	\$ -	\$ 10,152,804
Net Change in Fund Balances	\$ 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	\$ (2,234,519)
Fund Balances										
Beginning of Year	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	15,102,293
End of Year	\$ 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	\$ 12,867,774
Debt Service as a Percentage of Noncapital Expenditures	3.09%	2.87%	2.77%	1.47%	0.81%	0.79%	1.69%	1.15%	2.46%	13.47%

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.

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

Table 5

(Unaudited)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$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	\$15,952,173
Sales and Use Taxes	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	9,563,238
Total Tax Revenues	\$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	\$25,515,411

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

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
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%
2009	1,494,925,262	373,503,547	91,860,940	1,960,289,749	498,406,661	1,461,883,088	17,806,720,027	11.73	11.01%

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, 2018			June 30, 2009		
		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	\$ 49,843,670	1	2.47%	\$ 37,398,500	1	2.56%
Florida Marine Transporters	Transportation	16,699,250	2	0.83%			
AT&T Southeast	Telephone	12,551,030	3	0.62%			
Associated Wholesale Grocers	Retailer	11,865,840	4	0.59%			
Chevron USA Inc.	Oil	11,427,970	5	0.57%			
Atmos Energy Louisiana	Utility	10,306,090	6	0.51%			
Parkway Pipeline, LLC	Oil	9,614,250	7	0.48%			
Tri-States NGL Pipeline, Inc.	Gas	9,121,700	8	0.45%			
J P Morgan Chase Bank	Bank	8,478,555	9	0.42%	7,343,260	4	0.50%
Wash.-St. Tammany Elec. Coop	Utility	7,182,870	10	0.36%	5,359,600	8	0.37%
Bellsouth Telecommunications	Telephone				19,731,930	2	1.35%
Capital One Bank	Bank				11,111,010	3	0.76%
Verizon Wireless	Communications				5,919,020	5	0.40%
Parish National Bank	Bank				5,909,554	6	0.40%
A T & T Mobility LLC	Communications				5,746,945	7	0.39%
Stirling Mandeville LLC	Property Management				5,057,275	9	0.35%
Central Progressive Bank	Bank				4,994,620	10	0.34%
		<u>\$ 147,091,225</u>		<u>7.30%</u>	<u>\$ 108,571,714</u>		<u>7.42%</u>

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.66	11.25	11.66	11.66	11.66	11.66	11.73	11.73	11.73	11.73
Overlapping Governments' Rates:										
Parish Government	19.94	19.94	20.67	19.01	19.01	19.43	19.54	19.54	19.54	19.54
School District	65.41	66.41	68.18	68.18	68.18	68.18	68.45	68.45	68.45	69.45
Other Parish-Wide	9.40	9.40	9.64	9.74	9.86	9.96	10.20	10.45	10.45	10.45
Cities, Towns and Villages	93.02	92.97	89.44	97.86	97.90	94.64	99.10	99.90	100.98	102.05
Fire Districts	351.71	351.71	352.54	342.62	346.82	352.66	354.68	353.31	374.92	379.62
Lighting Districts	15.30	15.30	17.65	17.65	17.65	18.44	18.58	18.58	18.58	18.58
Recreational Districts	61.70	60.20	70.88	67.68	72.98	70.83	66.13	74.90	73.00	76.40
Other Districts	14.00	16.95	17.90	19.00	19.75	20.00	20.00	19.15	19.48	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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Tax Levy	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	17,147,802
Current Tax Collections	23,023,811	21,760,572	20,930,650	20,265,465	19,676,861	18,569,039	18,024,948	17,709,879	*	15,900,039
Percent of Levy Collected	98%	99%	98%	98%	98%	95%	97%	96%	*	93%
Collections for Prior Years	101,716	133,976	194,281	124,691	91,581	283,390	102,778	93,025	*	52,134
Total Collections	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	15,952,173
Ratio of Total Collections to Tax Levy	98%	99%	99%	98%	99%	97%	98%	96%	102%	93%

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, 2018		June 30, 2009	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	13.09%		10.18%	
Grocery / Discount Retailer	2.74%		4.05%	
Grocery / Discount Retailer	1.83%		2.80%	
Grocery / Discount Retailer	1.79%		2.38%	
Grocery / Discount Retailer	1.57%		2.12%	
Building Materials	1.34%		1.35%	
Grocery / Discount Retailer	1.23%		1.33%	
Grocery / Discount Retailer	1.08%		0.00%	
Building Materials	0.83%		1.01%	
Grocery / Discount Retailer	0.72%		0.00%	
Grocery / Discount Retailer	0.67%		0.00%	
Building Materials	0.00%		0.83%	
Grocery / Discount Retailer	0.00%		0.75%	
Total - 10 Largest Taxpayers	26.89%	\$ 3,231,364	26.80%	\$ 2,561,998
Total - All Other Taxpayers	73.11%	\$ 8,785,827	73.20%	\$ 7,001,240
Total - All Taxpayers	100.00%	\$ 12,017,191	100.00%	\$ 9,563,238

NOTE:

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

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
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	5.00%	5.00%	5.00%	4.00%	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%	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%	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)

Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	1.00%	1.00%	1.00%	1.00%
Camellia Square Economic Development District	1.00%	1.00%	1.00%	1.00%	1.00%	-	-	-	-	-
Northshore Square Economic Development District	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 sales tax 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	Per Capita	Percentage of Estimated Actual Value of Property
	Limited Tax Revenue Bonds	Certificates of Indebtedness	Community Disaster Loan				
2018	\$ 18,873,788	\$ -	\$ -	\$ 18,873,788	*	74	0.08%
2017	20,171,859	-	-	20,171,859	0.15%	80	0.09%
2016	21,424,930	-	-	21,424,930	0.15%	86	0.10%
2015	22,643,001	-	-	22,643,001	0.17%	92	0.11%
2014	22,961,072	-	-	22,961,072	0.19%	95	0.12%
2013	7,500,000	-	9,441,448	16,941,448	0.14%	71	0.09%
2012	7,770,000	-	9,441,448	17,211,448	0.16%	73	0.09%
2011	-	670,000	9,441,448	10,111,448	0.09%	43	0.05%
2010	-	1,335,000	9,934,128	11,269,128	0.11%	49	0.06%
2009	-	2,675,000	9,934,128	12,609,128	0.12%	55	0.07%

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, 2018
(Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt	
Direct Debt:				
St. Tammany Parish Sheriff	\$ 18,873,788	100%	\$ 18,873,788	
Overlapping Debt To Be Repaid with Property Taxes:				
City of Covington	*	4,229,000	100%	4,229,000
City of Slidell	***	20,192,921	100%	20,192,921
Fire Protection District No. 1	*	2,075,000	100%	2,075,000
Fire Protection District No. 2	*	3,805,000	100%	3,805,000
Fire Protection District No. 4	*	350,000	100%	350,000
Fire Protection District No. 9	*	130,000	100%	130,000
Fire Protection District No. 12	*	2,755,000	100%	2,755,000
Gravity Drainage District No. 5	*	415,000	100%	415,000
Northshore Harbor Center	*	1,655,000	100%	1,655,000
Recreation District No. 1	*	8,161,955	100%	8,161,955
Recreation District No. 2	*	35,000	100%	35,000
Recreation District No. 6	*	1,360,000	100%	1,360,000
Recreation District No. 11	*	1,900,000	100%	1,900,000
Recreation District No. 12	*	75,000	100%	75,000
Recreation District No. 14	*	10,445,000	100%	10,445,000
Sub-drainage District No. 1 of 3	*	33,000	100%	33,000
Sub-drainage District No. 3 of GDD No. 5	*	51,000	100%	51,000
St. Tammany Parish Government	*	7,755,000	100%	7,755,000
St. Tammany Parish School Board	***	245,875,176	100%	245,875,176
St. Tammany Parish Hospital Service District No. 2	*	42,625,000	100%	42,625,000
St. Tammany Parish Water District No. 2	*	1,415,000	100%	1,415,000
Town of Abita Springs	*	973,000	100%	973,000
	\$ 356,311,052			\$ 356,311,052
Other Debt:				
City of Covington	*	1,235,000	100%	1,235,000
City of Slidell	***	327,200	100%	327,200
City of Mandeville	**	1,010,000	100%	1,010,000
Fire Protection District No. 11	*	75,861	100%	75,861
Fire Protection District No. 12	*	513,375	100%	513,375
Fremaux Economic Development District	***	10,650,249	100%	10,650,249
Sewerage District No. 4	*	50,000	100%	50,000
St. Tammany Parish Communication District No. 1	*	5,990,000	100%	5,990,000
St. Tammany Parish Drainage District No. 5	*	85,184	100%	85,184
St. Tammany Parish Government	*	56,681,884	100%	56,681,884
St. Tammany Parish School Board	***	2,666,667	100%	2,666,667
St. Tammany Parish Hospital Service District No. 1	*	94,656,000	100%	94,656,000
St. Tammany Parish Hospital Service District No. 2	*	7,615,000	100%	7,615,000
St. Tammany Parish Water District No. 2	*	43,000	100%	43,000
St. Tammany Parish Waterworks District No. 3	*	2,165,086	100%	2,165,086
Town of Abita Springs	*	29,000	100%	29,000
	\$ 183,793,506			\$ 183,793,506

ST. TAMMANY PARISH SHERIFF
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2018
 (Unaudited)

Table 13 (Continued)

Capital Leases/Notes Payable:				
Fire Protection District No. 2	*	653,015	100%	653,015
Fire Protection District No. 4	*	469,414	100%	469,414
Fire Protection District No. 5	*	331,446	100%	331,446
Fire Protection District No. 8	*	206,043	100%	206,043
Fire Protection District No. 11	*	464,775	100%	464,775
Fire Protection District No. 13	*	971,566	100%	971,566
Recreation District No. 14	*	502,334	100%	502,334
St. Tammany Parish School Board	***	1,253,088	100%	1,253,088
Town of Abita Springs	*	121,410	100%	121,410
Town of Pearl River	*	59,837	100%	59,837
		\$ 5,032,928		\$ 5,032,928
Total Overlapping Debt				\$ 545,137,486
Total Direct and Overlapping Debt				\$ 564,011,274

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2018 or on the most current financial statements as indicated below.

- * as of 12/31/17
- ** as of 8/31/17
- *** as of 6/30/17

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 . T AMMANY PARISH SHERIFF
 ST . T AMMANY PARISH, LOUISIANA
 Demographic Statistics
 Last Ten Fiscal Years
 (Unaudited)

Table 14

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2018	256,327	*	*	4.3%
2017	253,602	\$ 13,214,954,000	\$ 52,109	5.0%
2016	249,968	13,929,884,000	55,727	5.3%
2015	246,026	13,323,959,000	54,157	5.7%
2014	242,427	11,936,091,000	49,236	5.1%
2013	239,323	11,883,840,000	49,656	5.2%
2012	236,832	10,952,024,000	46,244	5.7%
2011	234,568	11,023,437,000	46,995	5.7%
2010	231,224	10,359,196,000	44,802	5.3%
2009	229,252	10,619,863,000	46,324	3.6%

SOURCES:

Population, US Census Bureau- July 2017

Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2009-2017

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, 2018			June 30, 2009		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,839	1	5.20%	5,410	1	5.05%
St. Tammany Parish Hospital	2,176	2	1.94%	1,688	2	1.57%
Slidell Memorial Hospital	1,469	3	1.31%	1,158	3	1.08%
Lakeview Regional Medical Center	950	4	0.85%	721	5	0.67%
Ochsner Medical Center- Northshore	942	5	0.84%			
Hornbeck Offshore Services, Inc.	756	6	0.67%			
St. Tammany Parish Sheriff	700	7	0.62%	743	4	0.69%
St. Tammany Parish Government	699	8	0.62%	620	6	0.58%
Textron Systems Marine & Land Systems	390	9	0.35%			
City of Slidell	356	10	0.32%	358	9	0.33%
Southeast Louisiana Hospital				517	7	0.48%
Northshore Regional Medical Center				427	8	0.40%
Gilsbar Inc.				309	10	0.29%
Total - 10 Largest Employers	14,277		12.72%	11,951		11.14%
Total - All Employers	112,244			107,230		

SOURCES:

2018: 2017-2018 New Orleans CityBusiness 2017-2018 Northshore Book of Lists; 2017 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government
2009: New Orleans CityBusiness 2006-2007 Book of Lists; 2008 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government; St. Tammany Parish School Board; City of Slidell

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

Table 16

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	14	16	18	17	17	18	18	19	18	18
Civil	20	20	21	23	21	21	21	21	21	20
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	9	9	8	8	8	9	9	9	9	9
Purchasing	3	3	2	2	2	2	2	2	2	3
Sales Tax	13	14	13	13	13	13	13	13	12	12
Support Services:										
Administration	7	7	6	5	6	6	6	7	7	6
Building Maintenance	5	6	4	4	3	3	3	0	0	0
Communications-911	44	44	43	40	40	40	40	40	36	36
Criminal Records	19	21	21	19	19	18	17	17	17	18
Human Resources	9	10	9	10	10	9	9	9	9	9
Information Systems	13	14	13	13	13	13	13	13	13	13
Internal Affairs	2	3	4	3	2	3	3	3	2	2
Professional Standards	4	6	0	0	0	0	0	0	0	0
Public Affairs	3	5	4	4	4	4	4	4	4	3
Radio Maintenance	0	0	3	5	5	5	5	5	3	3
Training	13	10	11	11	11	12	12	12	13	12
Vehicle Maintenance	9	11	9	8	8	7	7	6	7	7
Law Enforcement Operations:										
Canine (K-9)	7	7	10	10	10	9	9	9	9	8
Court Security/Sex Offender	37	45	45	46	47	46	45	46	45	45
Crime Laboratory	18	20	21	21	21	21	21	21	21	21
Criminal Investigations-East	30	30	27	27	26	27	26	27	21	24
Criminal Investigations-West	27	27	28	26	26	25	25	25	29	26
Criminal Patrol District II	58	60	60	59	59	59	60	60	62	62
Criminal Patrol District III	53	52	48	50	50	50	50	50	49	49
Criminal Patrol District IV	33	33	31	31	31	31	30	31	27	27
Narcotics	17	19	19	21	20	20	20	20	19	19
Special Operations	17	17	17	15	15	16	16	16	15	14
Street Crimes	0	0	8	7	7	7	7	7	7	7
Traffic	13	13	15	13	13	13	13	13	13	13
Corrections:										
Commissary	2	2	2	2	2	2	2	2	2	2
Jail Facility	164	188	187	185	186	177	177	177	169	190
Re-Entry Program	7	7	0	0	0	0	0	0	0	0
Jail Medical	0	34	35	30	28	28	27	27	27	27
Transitional Work Program	0	23	0	0	4	18	18	17	18	16
Total Full-Time Positions	674	780	746	732	731	736	732	732	710	725

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

Table 16 (Continued)

Part-Time Positions										
School Crossing Guards	23	23	23	23	23	23	23	23	21	18
All Other Departments	3	7	*	*	*	*	*	*	*	*
Total Part-Time Positions	26	30	*	*	*	*	*	*	*	*
Total	700	810	769	755	754	759	755	755	731	743

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Population - Total	256,327	253,602	250,088	246,056	242,470	239,344	236,844	234,565	231,224	229,252
Calls for Service	211,781	215,586	305,412	297,025	292,747	279,330	274,036	271,683	288,700	323,943
Events Generated (See Note)	224,661	224,424	183,008	182,309	170,105	148,522	148,360	158,301	165,241	161,993
Assigned Cases	14,061	13,690	20,218	21,289	21,221	22,567	23,267	24,396	25,294	24,772
Traffic Tickets Issued	5,412	5,006	4,255	5,680	5,074	6,007	7,858	11,209	12,951	14,661
Crime Statistics:										
Murders	14	9	2	3	3	4	5	7	5	4
Rapes	26	28	32	25	5	6	21	19	28	37
Assaults	676	733	794	782	800	892	1,105	1,164	1,356	1,606
Total Persons Crimes	716	770	828	810	808	902	1,131	1,190	1,389	1,647
Robberies	29	20	19	20	23	15	24	24	17	27
Burglary	325	416	322	364	405	601	654	555	583	719
Theft	1,264	1,215	1,295	1,193	1,254	1,663	1,772	1,665	1,630	1,813
Vehicle Theft	107	130	106	115	117	158	155	148	145	189
Arson	9	9	8	14	7	14	10	12	10	23
Total Property Crimes	1,734	1,790	1,750	1,706	1,806	2,451	2,615	2,404	2,385	2,771
Total	2,450	2,560	2,578	2,516	2,614	3,353	3,746	3,594	3,774	4,418
Estimated Value of Property Stolen	\$ 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	\$ 3,040,179
Estimated Value of Property Recovered	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988	\$ 483,323	\$ 257,556	\$ 299,242
Crime Rate per 1,000 Residents	9.56	10.09	10.31	10.23	10.78	14.01	15.82	15.32	16.32	19.27

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 Seven Fiscal Years
(Unaudited)**

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	7	-	-	7
Civil	-	-	-	-	2	12	-	14
Occupational License	-	-	-	-	1	-	-	1
Property Tax	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	1	5	-	6
	-	-	-	-	11	18	-	29
Support Services:								
Administration	3	-	3	-	8	3	-	17
Building Maintenance	-	2	2	-	40	7	-	51
Communications-911	-	-	-	2	1	1	-	4
Criminal Records	-	-	-	-	2	-	-	2
Human Resources	-	-	-	-	2	3	-	5
Information Systems	-	-	-	15	149	7	-	171
Internal Affairs	-	-	-	-	-	2	-	2
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	6	3	-	9
Radio Maintenance	-	-	-	95	13	1	-	109
Training	-	-	-	-	30	16	-	46
Vehicle Maintenance	-	-	1	-	43	80	-	124
	3	2	6	112	294	123	-	540

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Classification
Last Seven 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)	-	-	-	-	-	7	-	7
Court Security/Sex Offender	-	-	-	-	-	8	-	8
Crime Laboratory	-	-	1	1	89	13	-	104
Criminal Investigations-East	-	-	-	-	2	24	-	26
Criminal Investigations-West	-	-	1	-	4	33	-	38
Criminal Patrol District II	-	-	-	-	26	57	-	83
Criminal Patrol District III	-	-	1	-	9	49	-	59
Criminal Patrol District IV	-	-	-	-	6	46	-	52
Narcotics	-	-	-	5	40	27	-	72
School Crossing Guards	-	-	-	-	-	1	-	1
Special Operations	-	-	-	-	84	99	-	183
Street Crimes	-	-	-	-	7	-	-	7
Traffic	-	-	-	1	19	29	-	49
	-	-	3	7	286	393	-	689
Corrections Division:								
Jail Facility	1	5	-	1	144	55	-	206
Transitional Work Program	-	-	-	-	16	-	-	16
	1	5	-	1	160	55	-	222
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.

SOURCE:

St. Tammany Parish Sheriff's Office

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

Table 19

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

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

Table 19 (Continued)

Law Enforcement Operations:							
Canine (K-9)	7	5	-	-	-	-	-
Court Security/Sex Offender	8	6	7	8	6	6	6
Crime Laboratory	104	104	103	102	104	103	100
Criminal Investigations-East	26	29	30	12	38	26	26
Criminal Investigations-West	38	36	33	52	54	32	32
Criminal Patrol District II	83	90	93	96	100	104	82
Criminal Patrol District III	59	63	61	60	69	72	52
Criminal Patrol District IV	52	39	38	37	45	45	28
Narcotics	72	77	77	85	83	76	69
School Crossing Guards	1	1	1	1	1	1	1
Special Operations	183	174	184	192	160	160	139
Street Crimes	7	7	9	6	14	11	10
Traffic	49	47	49	62	45	54	40
	<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	206	209	209	203	194	181	157
Transitional Work Program	16	18	20	13	15	19	14
	<u>222</u>	<u>227</u>	<u>229</u>	<u>216</u>	<u>209</u>	<u>200</u>	<u>171</u>
Total	<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.

SOURCE:

St. Tammany Parish Sheriff's Office



COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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, 2018, 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 21, 2018.

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 Hauskrecht, L.L.P.

Metairie, Louisiana

December 21, 2018

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018**

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant or Other Number	2018 Expenditures
United States Department of Justice			
Passed through the Louisiana Commission on Law Enforcement			
ARRA Violence Against Women Formula Grant Program	16.588	2016-WF-01 3636	\$ 5,376
ARRA Violence Against Women Formula Grant Program	16.588	2017-WF-01-4214	589
Multi-Jurisdictional Task Force	16.738	2016-DJ-01-3499	30,782
Office of Community Oriented Policing Services	16.710	2017-UL-WX-0011	228,401
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2016-CD-BX-0051	25,560
Equitable Sharing Program (Asset Forfeiture Program)	16.922	Unknown	<u>142,321</u>
Total United States Department of Justice			<u>\$ 433,029</u>
United States Department of Transportation			
Passed through the State of Louisiana			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2017-30-52	60,267
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2018-30-52	<u>142,893</u>
Total United States Department of Transportation			<u>\$ 203,160</u>
Total Federal Expenditures			<u>\$ 636,189</u>

Notes to the Schedule of Expenditures of Federal Awards

- A. The Schedule of Expenditures of Federal Awards was prepared on the accrual basis of accounting.
- B. The Sheriff has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.
- C. The following is a reconciliation of total federal grant expenditures to the federal grant revenues reported on page 16 of the financial statements:

Total Federal Expenditures	\$ 636,189
Asset Forfeiture Expenditures for which no Revenue was received in the Current Year	<u>(96,102)</u>
Total	<u>\$ 540,087</u>
Total Federal Revenues	<u>\$ 540,087</u>

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1.	Type of auditor's report	Unmodified
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 (Single Audit Not Required in Current Year)

3.	Internal control over major federal award programs:	
	a. Material weaknesses identified.	N/A
	b. Significant deficiencies identified not considered to be material weaknesses.	N/A
4.	Type of auditor's report issued on compliance for major programs.	N/A
5.	Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a).	N/A
6.	Identification of major programs:	N/A
7.	Dollar Threshold used to distinguish between Type A and B programs.	N/A
8.	Auditee qualified as a low-risk auditee under 2 CFR section 200.520.	N/A

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
For the Year Ended June 30, 2018**

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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ST. TAMMANY PARISH SHERIFF'S OFFICE

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ST. TAMMANY PARISH SHERIFF'S OFFICE
St. Tammany Parish, Louisiana

Agreed-Upon Procedures Report
For the period July 1, 2017 through June 30, 2018

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

For the Period of July 1, 2017 – June 30, 2018

To the St. Tammany Parish Sheriff

and,

and to the Louisiana Legislative Auditor:

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

Management of the St. Tammany Parish Sheriff (the Sheriff) is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by the management of the Sheriff and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Sheriff's compliance with certain laws and regulations during the period of July 1, 2017 through June 30, 2018, in accordance with Act 774 of 2014 Regular Legislative Session.

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

The procedures and associated findings are as follows:

CAPITAL ASSETS (follow-up)

- 1) Obtain a listing of capital assets and obtain management's representation that the listing is complete.
 - (a) Randomly select 25 assets from various locations from the assets listing,
 - (b) Locate the assets and report whether the asset is tagged,
 - (c) Observe that the information on the listing matches the location, description, manufacturer, model, and serial number of the asset.

Results: *We obtained a listing of capital assets and obtained management's representation that the listing was complete. Twenty-five assets were randomly selected at various locations from the capital asset listing. Two of the assets were found at a different location from the location noted on the capital asset listing provided by management. Management was unable to locate one of the selected assets. It was noted that this unlocated asset was fully depreciated.*

Management's Response:

See attached letter from the Agency dated 12/14/18.

PAYROLL AND PERSONNEL

- 2) Obtain and inspect the entity's written policies and procedures over payroll/personnel, and observe that they address (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Results: *No exceptions were noted.*

- 3) Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files

Results: *No exceptions were noted. We obtained management's representation that the listing of employees is complete.*

- 4) Randomly select one pay period during the fiscal period and obtain attendance records and leave documentation for the 5 employees selected above.
- (a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - (b) Observe that supervisors approved the attendance and leave of the selected employees.
 - (c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Results: *No exceptions were noted.*

- 5) Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete.
- (a) Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations,
 - (b) Agree the hours to the employee/officials' cumulative leave records,

- (c) Agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

Results: No exceptions were noted. We obtained management's representation that the list of terminated employees is complete.

- 6) Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Results: We obtained management's representation that all payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been filed and paid by the required deadlines.

DEPUTY SECURITY DETAILS

- 7) Obtain and inspect the entity's written policies and procedures over deputy detail and observe that they address (1) required management approval, (2) maximum hours worked per day, (3) qualification requirements for working details, and (4) process for the reimbursement by the officer for departmental equipment used in the performance of the detail.

Results: No exceptions were noted.

- 8) Obtain the detail calendar showing the deputies who have worked details for the period under review and management's representation that the detail calendar is complete.

Results: We obtained the detail calendar showing the deputies who worked details for the period under review and management's representation that the detail calendar is complete.

- 9) From the detail calendar randomly select 10 employees working details, select one detail date worked for each, and review for the following:

- (a) Verify the employee is qualified to work details in accordance with the Sheriff's policy.
- (b) Obtain timesheets for the employee's shift on the date selected and the detailed sign in/sign out sheets and observe that the employee was not working a detail during their regular shift. Observe that on the date of the detail, total hours worked were not in excess of 18 hours, in accordance with the Sheriff's policy.
- (c) Obtain and inspect the employee pay stub for the pay week that the detail falls within and observe that the required equipment reimbursement fee of \$3 per detail hour has been deducted for that pay period from the employee's payroll. If the detail was under contract, observe that the employee was paid on his or her paycheck for the correct number of detail hours worked.
- (d) Observe that the hourly rate was in accordance with the contract.

Results: No exceptions were noted.

COLLECTIONS - SALES TAX

- 10) Obtain a listing from management of all active businesses located within St. Tammany Parish and management's representation that the listing is complete.

Results: We obtained a listing from management of all active businesses located within St. Tammany Parish and management's representation that the listing is complete.

- 11) Randomly select one month during the fiscal period. Using the listing obtained above, randomly select 10 businesses (excluding service companies); obtain the monthly sales tax return for the month selected for each of the 10 businesses selected and:
- (a) Observe the taxes remitted were posted to the correct taxpayer account.
 - (b) Recalculate the sales tax, including any penalty and interest due per the sales tax return, and observe that the amount remitted was in agreement with the sales tax return.
 - (c) Observe that the taxes remitted are shown to have been credited to the correct revenue buckets and observe that the taxes paid out were to the appropriate agency.
 - (d) Observe the total amount shown collected was included in the daily batch detail report. Trace the amount to the bank deposit slip and the actual deposit to the monthly bank statement.
 - (e) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Results: No exceptions were noted.

COLLECTIONS - OCCUPATIONAL LICENSE TAX

- 12) Using the same 10 businesses selected above for sales tax testing, perform the following procedures:
- (a) Obtain a copy of the occupational license renewal form, recalculate the required tax remittance based on the reported sales tax using the applicable tax table, and observe that the tax remitted ties to the recalculation.
 - (b) Observe that the amount remitted was posted to the correct taxpayer account.
 - (c) Observe that the total amount collected was included in the daily batch detail report. Trace the amount to the bank deposit slip and the actual deposit to the monthly bank statement.
 - (d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Results: LH obtained a copy of the occupational license renewal form and recalculated the required tax remittance based on the tax tables. All taxes remitted tied to the recalculation and were posted to the proper taxpayer account. LH observed that the total amount collected was accurately included in the daily batch reports and traced each amount to the deposit slip and monthly bank statement. Three of the ten deposits weren't made within one day of receipt at the collection location. LH was not able to complete the testing for one selection because the date receipt stamp was unreadable.

Management's Response:

See attached letter from the Agency dated 12/14/18.

ASSETS - FIREARMS AND BALLISTIC VESTS

- 13) Obtain from management a listing of all deputies who have been issued a firearm and bullet proof vest, as well as an inventory sheet of weapons/vests issued, and management's representation that the listings are complete. Randomly select 10 deputies from the listing, obtain each deputy's personnel file, and:
- (a) Observe that the personnel file of each deputy selected for testing contains an annual inspection sheet, dated within one year of fiscal period, which demonstrates that the deputy was qualified for the assigned weapon and inspection of weapon serial number was verified in accordance with the Sheriff's policy. Observe that the qualifying deputy and the firearms instructor signed off on the inspection sheet.
 - (b) For each of the 10 deputies selected, arrange to meet the deputies and verify the serial numbers of issued weapons and ballistic vests to the inventory sheets.
 - (c) Observe that an inventory of unissued firearms and vests was taken within one year of the fiscal period and written documentation of supervisory approval is present.
 - (d) Randomly select 5 items from the unissued weapons/ballistic vest inventory sheet and verify existence through observation.

Results: No exceptions were noted. We obtained a listing of all deputies who have been issued a firearm and bullet proof vest, as well as an inventory sheet of weapons/vests issued and unissued, and management's representation that the listing is complete.

INVENTORY - AMMUNITION

- 14) Obtain a listing from management of all vendors approved for purchases of ammunition and management's representation that the listing is complete. Observe that all vendors on the listing are valid state contract vendors for ammunition purchases.

Results: We obtained a listing of all vendors approved for purchases of ammunition and management's representation that the listing is complete, and verified that the vendor for ammunition is a valid state contract vendor.

- 15) Observe that an annual inventory has been taken of unissued ammunition within one year of the fiscal period and written documentation of supervisory approval is present.

Results: No exceptions were noted.

CONCLUSION

We were not engaged to perform, and did not perform, an audit, the objective of which is the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of St. Tammany Parish Sheriff and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

LeBlanc Hausknecht, L.L.P.

Metairie, Louisiana
December 17, 2018



St. Tammany Parish Sheriff's Office

RANDY SMITH, *Sheriff*

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 14, 2018

Agreed Upon Procedures Report
Management's Response to findings
Period July 1, 2017 – June 30, 2018

CAPITAL ASSETS (follow-up)

1. **Results:** *We obtained a listing of capital assets and obtained management's representation that the listing was complete. Twenty-five assets were randomly selected at various locations from the capital asset listing. Two of the assets were found at a different location from the location noted on the capital asset listing provided by management. Management was unable to locate one of the selected assets. It was noted that this unlocated asset was fully depreciated.*

Management's Response: The two assets in different locations than noted on the inventory list were moved for day-to-day operational purposes. One item, a computer tower, has been relocated when an employee was reassigned to another location. Second item, a check folding machine, recently broken and is being stored for parts. The unlocated piece of equipment, a generator, was fully depreciated in 2015. Last documented update to this asset was a change of description in 2014. This item had not reached our auditing threshold since it was fully depreciated prior to Sheriff Smith's administration. This equipment has been entered into the criminal database as stolen/missing property and is being removed from the schedule.

PAYROLL AND PERSONNEL

2. NO RESPONSE NECESSARY
3. NO RESPONSE NECESSARY
4. NO RESPONSE NECESSARY
5. NO RESPONSE NECESSARY
6. NO RESPONSE NECESSARY

DEPUTY SECURITY DETAILS

7. NO RESPONSE NECESSARY
8. NO RESPONSE NECESSARY
9. NO RESPONSE NECESSARY

COLLECTIONS - SALES TAX

10. NO RESPONSE NECESSARY
11. NO RESPONSE NECESSARY

COLLECTIONS - OCCUPATIONAL LICENSE TAX

12. **Results:** LH obtained a copy of the occupational license renewal form and recalculated the required tax remittance based on the tax tables. All taxes remitted tied to the recalculation and were posted to the proper taxpayer account. LH observed that the total amount collected was accurately included in the daily batch reports and traced each amount to the deposit slip and monthly bank statement. Three of the ten deposits weren't made within one day of receipt at the collection location. LH was not able to complete the testing for one selection because the date receipt stamp was unreadable.

Management's Response: Occupational license is a department of four personnel serving as a collection counter for property tax, traffic tickets, criminal records and sales tax. These three instances were during times of high collections traffic for property tax and/or occupational license therefore high demand of personnel to greet and assist customers. At the close of the day, the payment and license documentation was secured in the vault. Personnel have been reminded payments are to be deposited within 24 business hours and backup assistance from sales tax personnel will be provided to prevent delayed processing. One payment was unable to be tested due to the date state being unreadable. Personnel have been advised to confirm the readability of the date stamps when scanned into the computer.

ASSETS - FIREARMS AND BALLISTIC VESTS

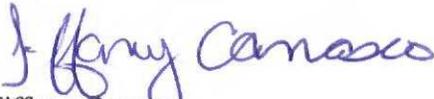
13. NO RESPONSE NECESSARY

INVENTORY - AMMUNITION

14. NO RESPONSE NECESSARY

15. NO RESPONSE NECESSARY

Respectfully submitted,



Tiffany Carrasco

Deputy Chief of Administration