

ST. TAMMANY PARISH SHERIFF'S OFFICE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL
YEAR ENDED
JUNE 30, 2024



Randy Smith, Sheriff

Lauren Hudson, Chief Financial Officer

Cynthia Bankston, Controller



OFFICE ADDRESS

701 N. Columbia Street Covington, LA 70433

300 Brownswitch Road Slidell, LA 70458

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FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PREPARED BY

Lauren Hudson, Chief Financial Officer
Cynthia Bankston, CPA, CFE, Controller

Table of Contents

Introductory Section

Letter of Transmittal	1
Government Finance Officers Association Certificate of Achievement	12
Principal Elected and Appointed Officials	13
Organizational Chart	14

Financial Section

Independent Auditor's Report	19
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Required Supplemental Information (Part I)	
Management's Discussion and Analysis	25

Basic Financial Statements

Government-Wide Financial Statements	
Statement of Net Position	41
Statement of Activities	42
Fund Financial Statements	
Governmental Funds	
Major Fund Descriptions	45
Balance Sheet	46
Reconciliation of the Balance Sheet – Governmental Funds to Government-Wide Statement of Net Position	47
Statement of Revenues, Expenditures, and Changes in Fund Balances	48
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Government-Wide Statement of Activities	50
Statement of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – General Fund	52
Statement of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Jail Special Revenue Fund	53
Proprietary Fund	
Fund Description	57
Statement of Net Position - Internal Service Fund	58
Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Fund	59
Statement of Cash Flows - Internal Service Fund	60
Fiduciary Funds	
Fund Descriptions	63
Statement of Fiduciary Net Position	64
Statement of Change in Fiduciary Net Position	65
Notes to the Financial Statements	69

Required Supplemental Information (Part II)

Schedule of Changes in Net Other Post-Employment Benefit Liability and Related Ratios	121
Schedule of Employer Contributions	122
Schedule of Investment Returns	123

Required Supplemental Information (Part III)

Schedule of Proportionate Share of the Net Pension Liability	127
Schedule of Pension Contributions	128

Other Supplementary Information**Combining and Individual Fund Financial Statements and Schedules**

Fund Descriptions	131
Combining Balance Sheet - Nonmajor Governmental Funds	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	133
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Capital Projects Fund	134
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Commissary Special Revenue Fund	135
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Crime Lab Special Revenue Fund	136
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Opioid Abatement Special Revenue Fund	137

**Combining and Individual Fund Financial Statements -
Fiduciary Fund - Custodial Funds**

Fund Descriptions	141
Combining Statement of Fiduciary Net Position	142
Combining Statement of Changes in Fiduciary Net Position	143

Other Schedules Required by the Louisiana Legislative Auditor

Ad Valorem Tax Affidavit	147
Schedule of Compensation, Benefits and Other Payments to Agency Head	148
Justice System Funding Schedules as Required by Act 87 of the 2020 Regular Legislative Session	
Receiving Entity - Cash Basis Presentation	149
Collecting/Disbursing Entity - Cash Basis Presentation	150
Schedule of Collections, Distributions, and Costs of Collections	154

Statistical Section – Unaudited

Contents	159
Financial Trends:	
Table 1 – Net Position by Component	160
Table 2 – Changes in Net Position	161
Table 3 – Fund Balances – Governmental Funds	162
Table 4 – Changes in Fund Balances – Governmental Funds	163
Table 5 – Tax Revenues by Source – Governmental Funds	164
Revenue Capacity:	
Table 6 – Assessed Value and Estimated Actual Value of Taxable Property	165
Table 7 – Principal Property Taxpayers	166
Table 8 – Direct and Overlapping Property Tax Rates	167
Table 9 – Property Tax Levies and Collections	168
Table 10 – Principal Sales Taxpayers	169
Table 11 – Direct and Overlapping Sales Tax Rates	170
Debt Capacity:	
Table 12 – Ratios of Outstanding Debt by Type	172
Table 13 – Direct and Overlapping Governmental Activities Debt	173
Demographic and Economic Information:	
Table 14 – Demographic Statistics	175
Table 15 – Principal Employers	176
Operating Information:	
Table 16 – Full-time Equivalent Employees by Function	177
Table 17 – Operating Indicators	178
Table 18 – Capital Assets by Classification	179
Table 19 – Capital Assets by Function	181

Other Governmental Reporting Information

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	185
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	187
Schedule of Expenditures of Federal Awards	190
Schedule of Findings and Questioned Costs	193
Schedule of Prior Year Findings and Questioned Costs	194

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



INTRODUCTORY
SECTION

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St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 31, 2024

To the Citizens of St. Tammany Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2023 - June 30, 2024. State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

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

The St. Tammany Parish Sheriff's Office financial statements have been audited by Leblanc & Associates Certified Public Accountants, LLC, a firm of licensed certified public accountants. Based upon the audit, the independent auditors have issued an unmodified opinion on the St. Tammany Parish Sheriff's Office financial statements for the fiscal year ending June 30, 2024. 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. It can be found on pages 25-37 of this report.

Profile of the St. Tammany Parish Sheriff's Office

Formed in 1812, the St. Tammany Parish Sheriff's Office is a stand-alone political entity led by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. St. Tammany Parish, located in southeast Louisiana, has the fourth largest population in the state with an estimated 275,583 residents.

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

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

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

Sheriff's Office operates the St. Tammany Parish Jail. The parish government of St. Tammany Parish owns the facility.

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

The St. Tammany Parish Sheriff's Office is a diverse employer, with scientists, attorneys, technology specialists, accountants, enforcement personnel and other business professionals on staff. As a multipurpose entity, the Sheriff's Office has a staff of more than 700 employees in 37 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 and 60% of full-time employees have over five years of service.

Budget Preparation

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

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

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

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

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

Fiscal Year 2024 Budget Calendar



After final review by the sheriff, the budget document and all statutorily mandated supporting documentation (executive summary, financial statements, estimate of revenue and expenditures for all accounts, statements of any fund balances, etc.) are prepared by the budget manager and chief financial officer. The legal level of budgetary control is at the fund level; however, a more stringent operating budget control was established at the department's level bottom-line total expenditures. The Sheriff's Office maintains a system of budgetary controls to ensure spending is within the appropriated budget. The agency also employs a centralized purchasing system that uses an encumbrance accounting system for budgetary control. Reports can be generated by each department supervisor to track their allocated budgets at any given time.

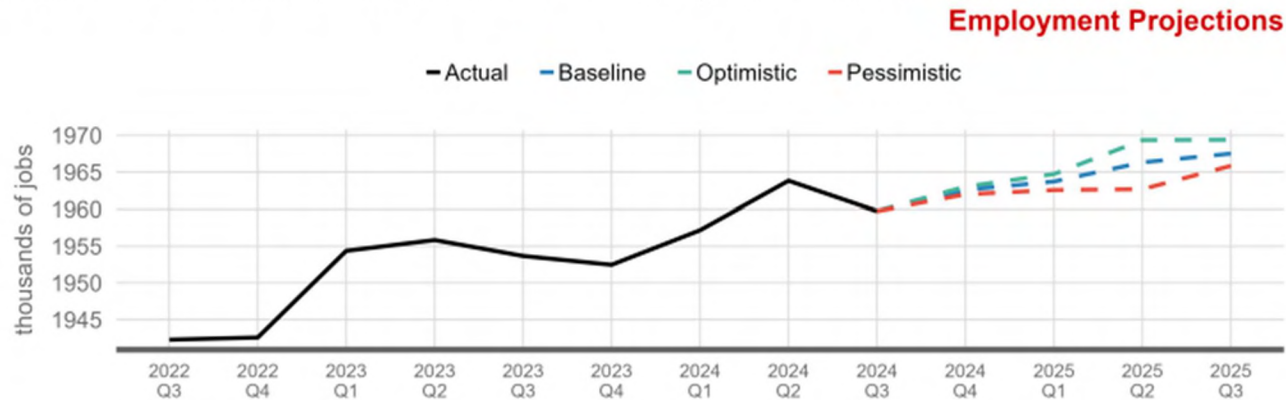
In various sections of the final budget document, department budgets are recorded in two categories: requested and adopted. The amount shown as requested is the amount of the department manager's initial request. The adopted amount is the amount the sheriff authorized at the conclusion of the review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

After preparation of the final budget document is complete, and at least 10 days before the public is invited to submit comments at a public hearing held at the Sheriff's Office, the proposed budget is published in the official journal of St. Tammany Parish. The proposed budget with itemized details is made available for public inspection no later than 15 days prior to the beginning of each fiscal year. At the conclusion of this public hearing, assuming no other changes are to be made, the sheriff officially adopts the budget as authorized in Louisiana Revised Statutes 39:1305-1307.

Local Economy

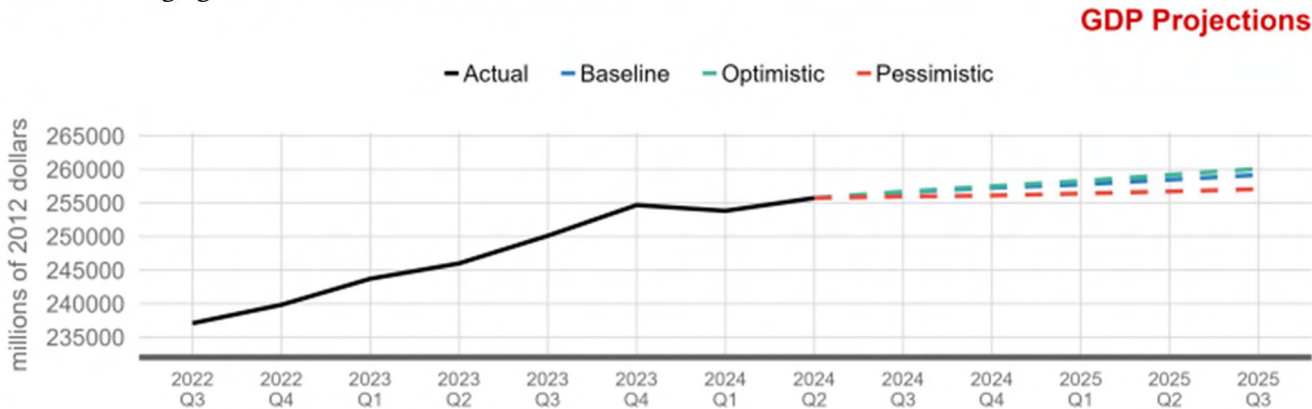
There remains a great deal of uncertainty as it pertains to future financial and economic projections. Local sales tax collections experienced a period of rapid growth in recent years, but now some months are negative compared to the year before. Despite a flattening of sales tax revenue, the local economy has remained fundamentally strong, with an expansion of business activity and steady growth in population.

According to the Louisiana Economic Activity Forecast issued on November 24, 2024 by Gary Wagner, economics professor at the University of Louisiana, job growth in 2025 is expected remain consistent with Louisiana’s historical average and add an estimated 7,800 jobs in the next four quarters.



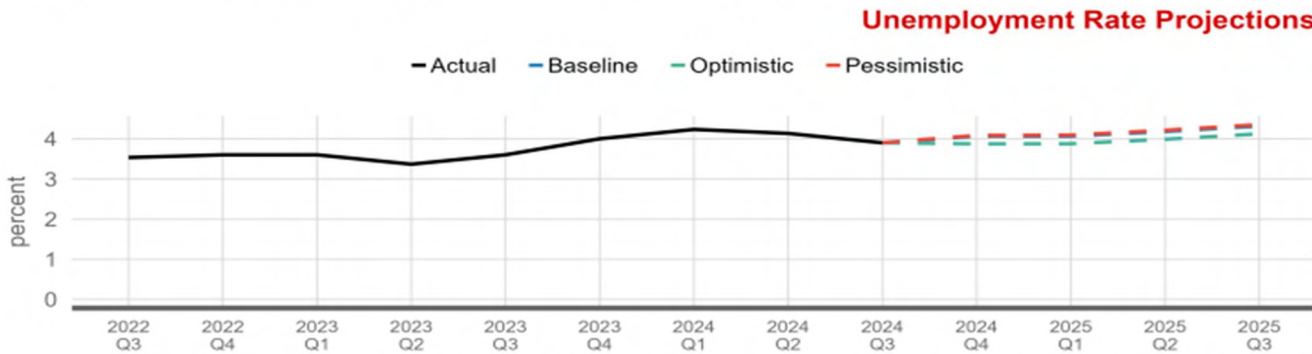
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

With the labor market returning closer to the historical average, state inflation adjusted GDP is expected to have an average growth of 1.2%.



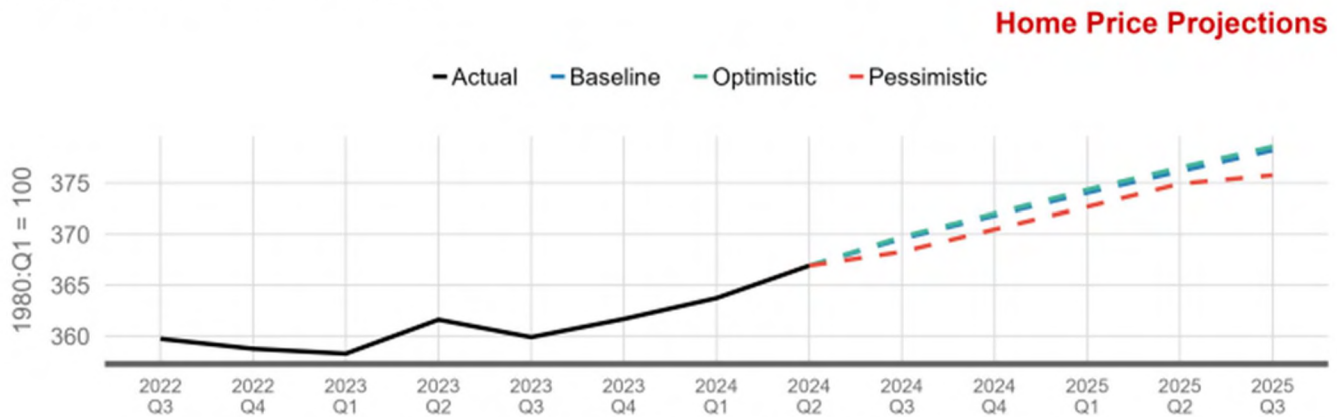
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

Last year, the Louisiana Forecasting Model projected a relatively constant unemployment rate averaging 3.7% for Q3 of 2024. The actual average Q3 unemployment rate was 3.9%, exceeding their estimations by .2%. While unemployment rose higher than expected, they project the unemployment rate to remain essentially flat, only increasing by .4% or less in the coming year.



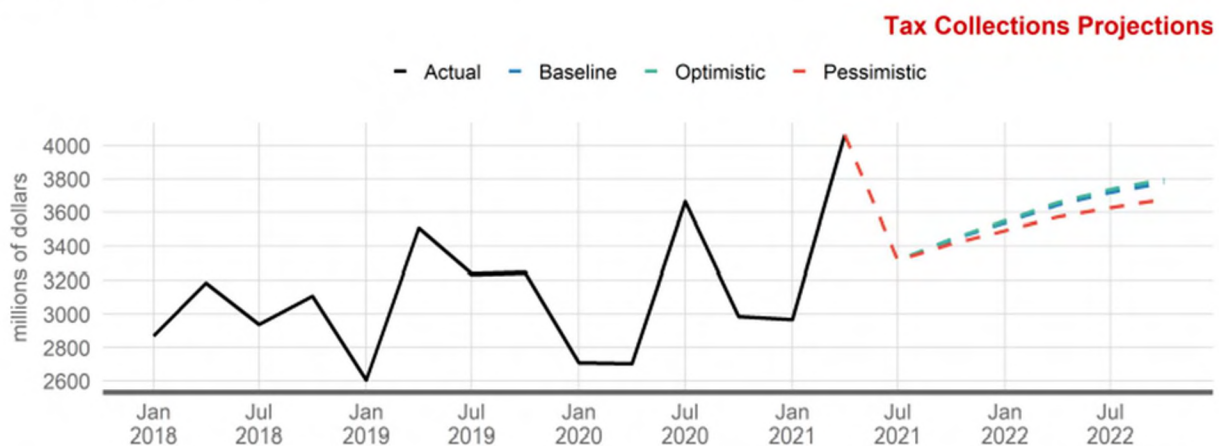
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

Statewide, home prices grew by 1.5% in Q1 and Q2 of 2024 compared to the same period in 2023. This is a nice improvement from the .04% growth that home prices saw from Q3 of 2022 to Q3 of 2023. Overall, home prices are expected to increase at an average rate of 2.6% over the next five quarters. Despite the fluctuations in home price growth, Ad Valorem tax revenue has remained steady and has increased every year by an average of 3.9% for the last 10 years.



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

The greatest potential impact for the St. Tammany Parish Sheriff's Office in these uncertain times is sales tax collections, which represents 26% of the fiscal year 2025 budgeted revenue for the General Fund but is unpredictable. This source of revenue, which performed much higher than anticipated in 2021 and 2022, finally saw a return to normal growth and some declining months in 2023 and 2024. Dr. Wagner attributed the 2021 increases to a combination of shut-down orders suppressing economic activity in 2020 and COVID-related stimulus payments boosting personal income in 2021. An updated chart is not available for state-wide collections, but as indicated in the following chart, historically there is a fair amount of variability in Louisiana sales tax collections.

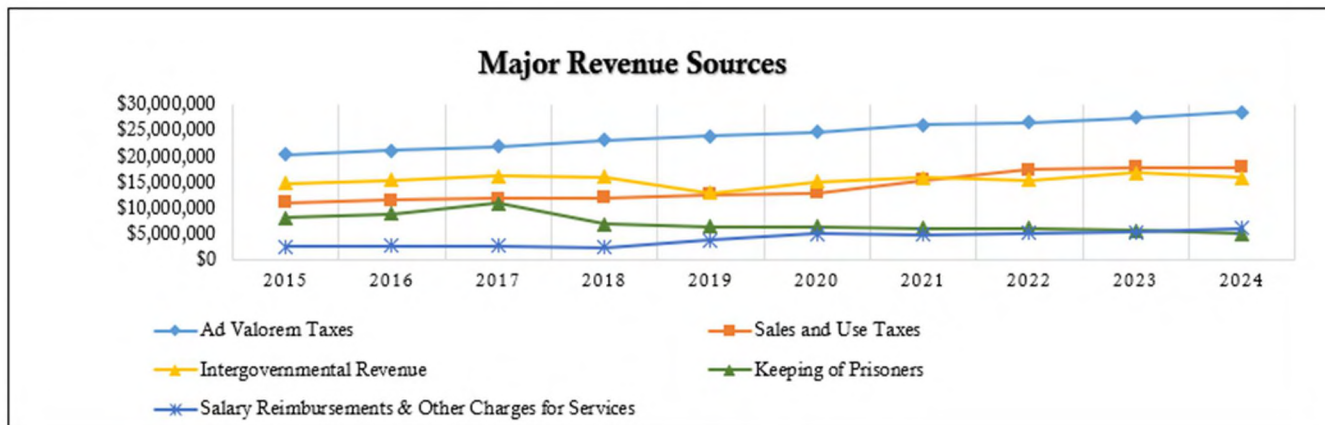


Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

Revenue Sources

The five major revenue sources that comprise approximately 84% of all the revenue received for Sheriff's Office operations in the last two fiscal years are:

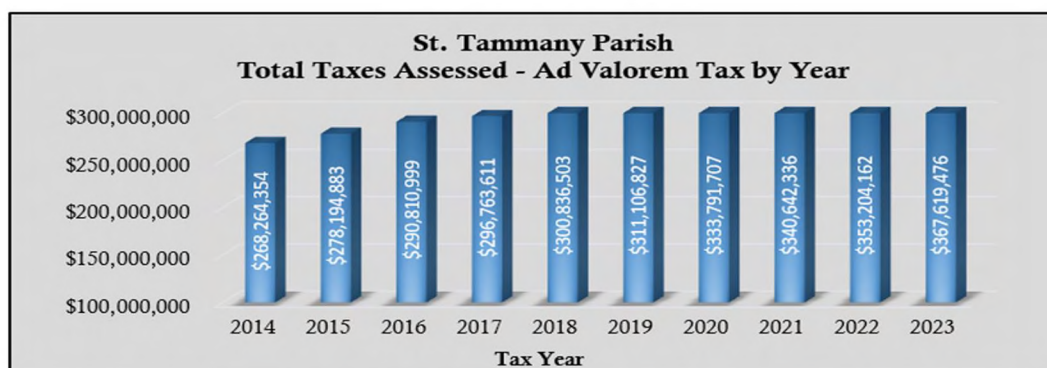
- Ad Valorem Taxes
- Sales and Use Taxes
- Intergovernmental Revenue
- Keeping of Prisoners
- Salary Reimbursements and Other Charges for Services.



Ad valorem (Property Tax)

The Law Enforcement District levied 10.31 mills of ad valorem (property tax) for tax year 2024, which was reduced from 11.14 mills that were in effect for 2023-2021. 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 2023 tax year occurring within our 2024 fiscal year. Collections in fiscal year 2024 make up 40.62% of the overall revenue in the General Fund.

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



St. Tammany Parish continues to experience 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.

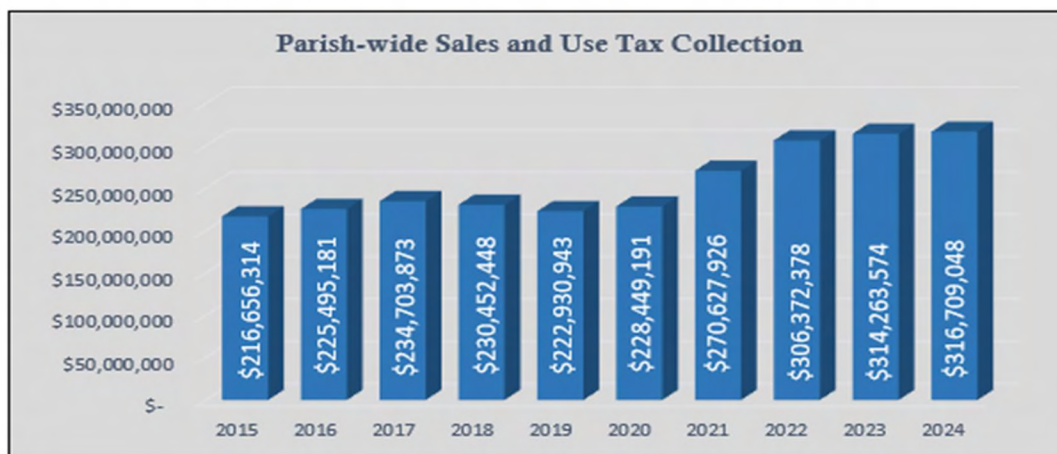
Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the Assessor's Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to an annual tax sale which adjudicate (are not purchased) and await redemption at an unknown future date. A calculation of the above effect can be seen upon examination of our most recent full year of collections; the actual amount collected of the original tax roll was 97.75% but increases to 98.69% when compared to the adjusted tax roll (as of July 2024).

Sales and Use Taxes

The Law Enforcement District levies a 0.25 of a cent sales and use tax. It was last approved in March 2008 and was made permanent at that time. Sales tax revenues tend to be budgeted conservatively due to their volatile nature being intrinsically tied to economic performance and consumer confidence. Sales tax makes up 25.5% of the overall revenue in the General Fund for fiscal year 2024.

Despite the economic volatility in recent years, parish-wide sales tax collections have remained relatively constant, excluding the large increase in 2021 and 2022. Sales tax revenue in fiscal year 2024 for the law enforcement district was very similar to fiscal year 2023, only decreasing by .05%.

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



Intergovernmental Revenue

Per Louisiana law, the sheriff is responsible for operating the parish jail and the parish government is responsible for providing sufficient facilities and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes in the parish. St. Tammany Parish Government and the Sheriff's Office entered into an intergovernmental agreement many years ago, in which the sheriff pays all operating costs directly and the parish government makes payments to the sheriff towards the parish's financial obligation. Though no formal agreement exists at this time, this practice continues. The Parish and Sheriff disagree on the amount of the Parish's financial obligation. The Parish is seeking a court ruling on what they owe, which will likely be appealed by the losing party. The payments received from the parish government are reported as Intergovernmental Revenue and represent 54.06% of the overall revenue in the Jail Fund for fiscal year 2024 and 52.09% of Intergovernmental Revenue for all governmental funds.

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

Intergovernmental revenue makes up 18.11% of total governmental funds revenue.

Keeping of Prisoners

Keeping of Prisoners accounts for 33.02% of the overall revenue in the Jail Fund for fiscal year 2024 and 5.76% of total governmental funds revenue. This revenue source is derived from agreements with Louisiana Department of Corrections, U.S. Department of Justice - United States Marshals Service, Immigration and Customs Enforcement, and Bureau of Prisons. These agreements allow the St. Tammany Parish Jail to house

state and federal detainees. The population includes individuals charged with offenses being detained while awaiting trial; individuals who have been sentenced and are awaiting designation and transport to different facilities; and individuals who are awaiting a hearing on their immigration status or deportation.

The St. Tammany Parish Sheriff's Office provides secure custody, safekeeping, housing, and care of detainees in accordance with all state and local laws, standards, regulations, policies and court orders applicable to the operation of the jail. In exchange, the agency is reimbursed based on a specific and agreed upon per-diem rate. State and federal agencies are billed monthly based upon daily population.

Salary Reimbursements & Other Charges for Services

Salary Reimbursements & Other Charges for Services provided 6.95% of total governmental funds revenue. As this revenue source has grown in recent years, it is now a major revenue source. The majority of this revenue is generated by contracts to provide services; such as school resource officers to public and private schools, security for the parish government's justice complex, 911 call takers for the Communication District, and security officers stationed at interstate rest areas and a major retail store.

Overview of Crime Statistics

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

Through 2020, the Sheriff's Office compiled this data under the FBI's Uniform Crime Reporting system, known as UCR. In 2021, the Sheriff's Office and law enforcement agencies nationwide shifted to a new FBI-mandated reporting system, which in Louisiana is known as the Louisiana Incident Based Reporting System (LIBRS).

The 2021 and 2022 data reflect classification of some offenses in different LIBRS categories than they were reported under UCR. This is most notable in the Sex Offenses category, which under LIBRS includes sexual battery. Under UCR, sexual battery was reported as an assault offense. Data in several property crime categories under LIBRS is affected to a lesser degree by the new reporting standards.

For the calendar years 2010-2019, the comparative numbers are slightly skewed in the Sex Offenses category because new UCR standards for reporting rape cases were used beginning in 2015. As mentioned above, LIBRS now classifies rape in the Sex Offenses category along with certain other sex crimes, somewhat skewing the data for comparison with reports from earlier years.

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

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

The largest category of measured crimes committed in St. Tammany is theft, with 1,081 offenses reported in fiscal year 2024. Assault (both simple and aggravated) was close behind with 1,078 cases reported.

MAJOR CRIME/PROPERTY PROFILE FISCAL YEAR 2024

Statistics for July 2023 through June 2024

MAJOR OFFENSES			
OFFENSE	REPORTED	CLEARED	CLEARANCE RATIO
Homicide	9	8	89 percent
Sex Offenses	32	31	97 percent
Aggravated Assault	215	209	97 percent
Simple Assault*	863	830	96 percent
Theft **	1081	616	57 percent
Fraud	214	133	62 percent
Burglary	173	81	47 percent
Motor Vehicle Theft	176	76	43 percent
All Major Offenses	2763	1984	72 percent

PROPERTY STOLEN AND RECOVERED	
Stolen Value	\$6,345,708
Recovered Value	\$1,948,607

*Includes Intimidation offenses.

**Includes Embezzlement offenses.

Source: St. Tammany Parish Sheriff's Office reports to the Louisiana Incident-Based Reporting System.

MAJOR CRIMES REPORTED BY DECADE AND WITH 2020-2022 DATA*							
	1980-1989	1990-1999	2000-2009	2010-2019	2020	2021	2022
Est. population, St. Tammany Parish	110,869	144,508	233,740	258,111	258,111	269,388	273,263**
CRIME CATEGORY							
Murder/Negligent Homicide	97	70	74	57	11	8	8
Rape and Other Sex Offenses	218	319	274	219	37	77	66
Aggravated/Simple Assault	6,470	12,467	14,148	8,718	867	956	891
Robbery	421	467	348	196	18	22	18
Theft	18,262	21,222	18,891	13,504	989	889	867
Fraud***	***	***	***	***	***	248	345
Burglary	11,019	9,416	7,339	4,304	224	251	234
Motor Vehicle Theft	2,111	2,403	2,410	1,282	98	183	160

*Data through 2020 reported under FBI Uniform Crime Reporting; 2021-2022 data reported under FBI Louisiana Incident Based Reporting System.

** U.S. Census Bureau estimate July 1, 2022

***Category tracked beginning with 2021 data under LIBRS; some pre-2021 Fraud cases may be included in the Theft category for those years.

MAJOR CRIMES, BY THE YEAR 2010-2022*													
CRIME CATEGORY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Murder/Negligent Homicide	6	5	7	0	4	3	4	12	9	5	11	8	8
Rape and Other Sex Offenses	17	18	15	4	15	28	31	29	30	32	37	77	66
Aggravated/Simple Assault	1,236	1,190	987	809	811	784	753	685	721	742	867	956	891
Robbery	21	20	15	26	18	18	23	17	25	13	18	22	18
Theft	1,532	1,794	1,755	1,413	1,119	1,305	1,264	1,264	1,078	980	989	889	867
Fraud**	**	**	**	**	**	**	**	**	**	**	**	248	345
Burglary	517	592	652	515	388	314	366	412	262	262	224	251	234
Motor Vehicle Theft	138	144	158	151	104	111	119	119	115	113	98	183	160

*2010-2020 data reported for the FBI UCR program; 2021-2022 data reported for the FBI LIBRS program.

**Category tracked beginning with 2021 data under LIBRS; some pre-2021 Fraud cases may be included in the Theft category for those years.

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

Long-term Financial Planning & Major Initiatives

Long-range financial plans serve as tools to identify issues and opportunities, and to provide the sheriff, staff, and citizens with insights to address issues impacting the agency's financial condition. The sheriff's plan

typically employs a multi-year planning horizon of three to five years for projecting operations and capital expenditures and extended time frames for more extensive projects. Future projects will require additional revenue either from current sources or instruments such as grants, bonded debt or other resources.

Currently, multiple long-term projects are under way and some are in exploratory phase. The agency is being proactive by redistributing resources to keep up with growth in our parish, while prioritizing deputy pay and equipment to do their jobs effectively and safely.

Facilities

The agency is making great progress on the long-range plan to provide the four patrol districts with permanent headquarters in the communities they serve. The 3rd District Headquarters has been constructed on the west side of the parish and opened in April 2024. The agency has been looking to add resources on the east side of the parish and was able to purchase an existing building with ample parking. Renovation of this building has been completed. This property, right off the interstate as you enter our parish, is now the home of the 1st District and the Detectives Division. The agency purchased a vacant building near the new four lane state highway being constructed in the rural center of the parish for the 4th District headquarters. This highway is projected to bring growth north. Renovations of this building are complete and the 4th District was able to move into its new home in the Fall of 2024.

With the completion of the new 1st District and Detective building, the sheriff was able to reorganize and make better use of the space available. The Training division was able to move out of the old Pearl River school building and is now located in the Slidell Law Enforcement Complex.

Vehicles, Equipment and Technology

Vehicles, equipment and technology are important to the long-range plan to serve the public effectively and keep our employees safe. Selling older units at auction each year and using proceeds to purchase new units helps reduce maintenance costs and provides deputies with newer, safer vehicles. With the recent nationwide vehicle shortage, it has been challenging to replace vehicles on our preferred timeline but we are making steady progress. We are also making investments in other essential equipment in fiscal year 2024 to keep our deputies and the public safe. With the assistance of grant funding, we expanded the body-worn camera program.

Compensation and Benefits

Personnel costs account for 64% of all budgeted expenditures in fiscal year 2025 and increasing deputy pay has been a major initiative. The sheriff's commitment to conservative spending permitted the funding of employee pay raises in July 2024, including a cost-of-living (COLA) increase of 1.5 percent as well as merit raises of 2 percent for administrative employees and law enforcement; corrections employees received a merit raise of 3.5 percent. We continue to be positioned as one of the best paid law enforcement agencies in our area. The long-range plan includes annual pay increases and comprehensive benefits for employees and their families. The sheriff is also preparing for the long-term impact of Other Post-Employment Benefits (OPEB) owed to qualifying retirees. With a contribution this year of \$1.29 million into the St. Tammany Retired Employee Insurance Fund (STREIF), the sheriff has funded a total of \$9.4 million towards this growing liability.

Revenue and Reserves

Understanding that our community depends on us to operate effectively, even during the worst of times, it is critical the agency has strong financial reserves available and the funds to operate even during economic downturns or disasters. Not only is this accomplished through conservative spending and long-range planning, but the agency takes advantage of opportunities to increase non-tax revenue or obtain funding from other sources. Besides the funding sources previously mentioned, the decision this year to take advantage of the high interest rate environment by managing cash closely and investing funds in the Louisiana Asset

Management Pool, Inc. (LAMP), resulted in \$2.4 million of interest revenue for fiscal year 2024. LAMP is a liquid and safe management tool, specifically designed for local governments in our state. Another critical decision this year was to reduce the tax burden on local citizens by lowering the millage from 11.14 to 10.31 for the 2024 tax year and fiscal year 2025.

Relevant Financial Policies

The Sheriff's Office has established and adopted comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance, and support the Sheriff's Office commitment to sound financial management and financial stability. These policies can be found within the notes to the financial statements on pages 69 - 118.

Acknowledgements

For the eleventh 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 annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized annual comprehensive 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 ACFR continues to meet the Certificate of Achievements Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

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

The preparation of this report on a timely basis could not have been possible without the skillful efforts of the finance department's accounting staff, as well as many additional members of St. Tammany Parish Sheriff's departments. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the St. Tammany Parish Sheriff's Office.

Respectfully submitted,



Randy Smith
Sheriff



Lauren Hudson
Chief Financial Officer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

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

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

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

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

AS OF JUNE 30, 2024

SHERIFF
Randy Smith



CHIEF DEPUTY
Jeff Boehm



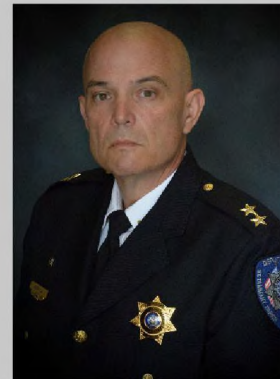
DEPUTY CHIEF
George Cox



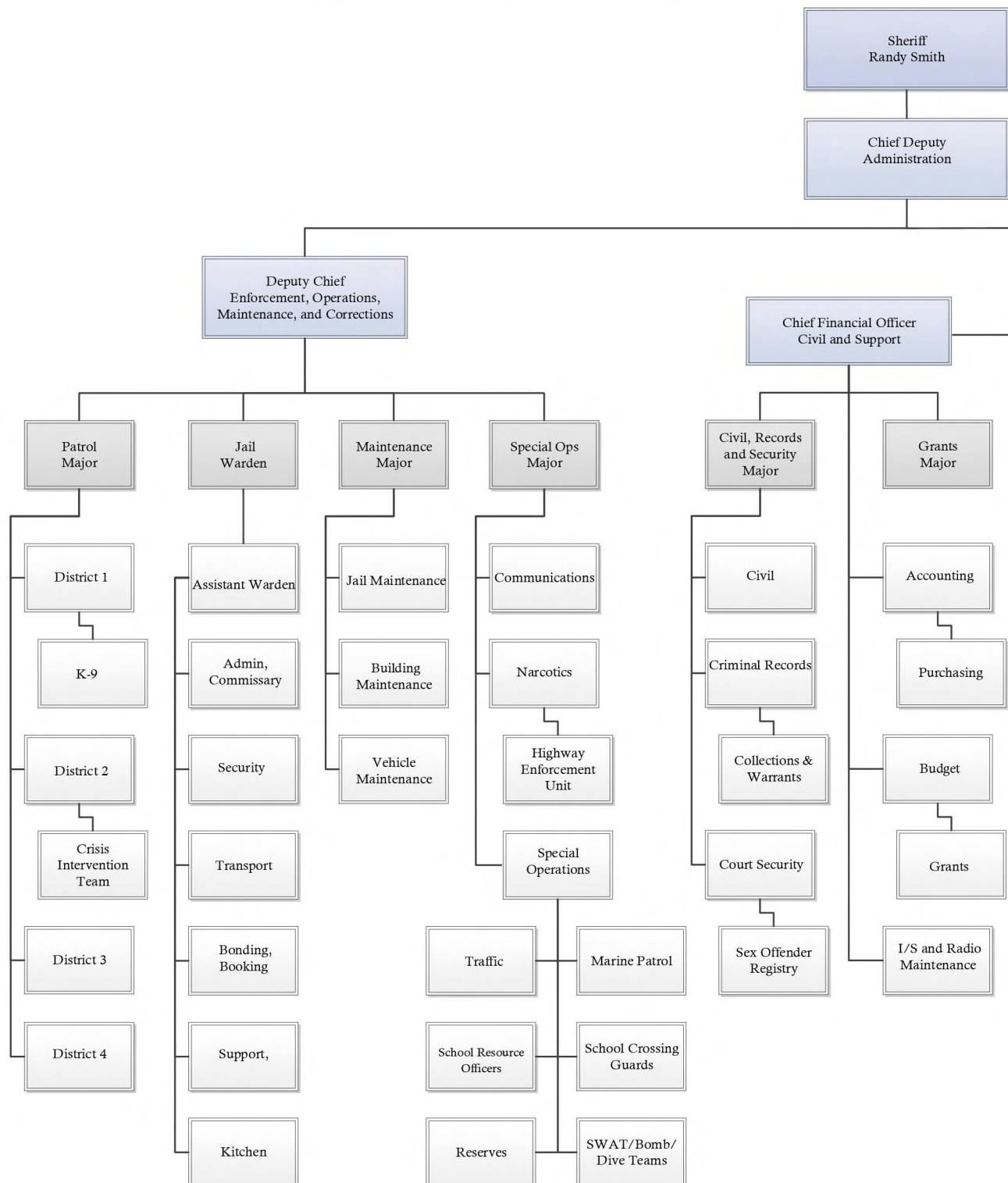
CFO
Lauren Hudson



DEPUTY CHIEF
Bret Ibert



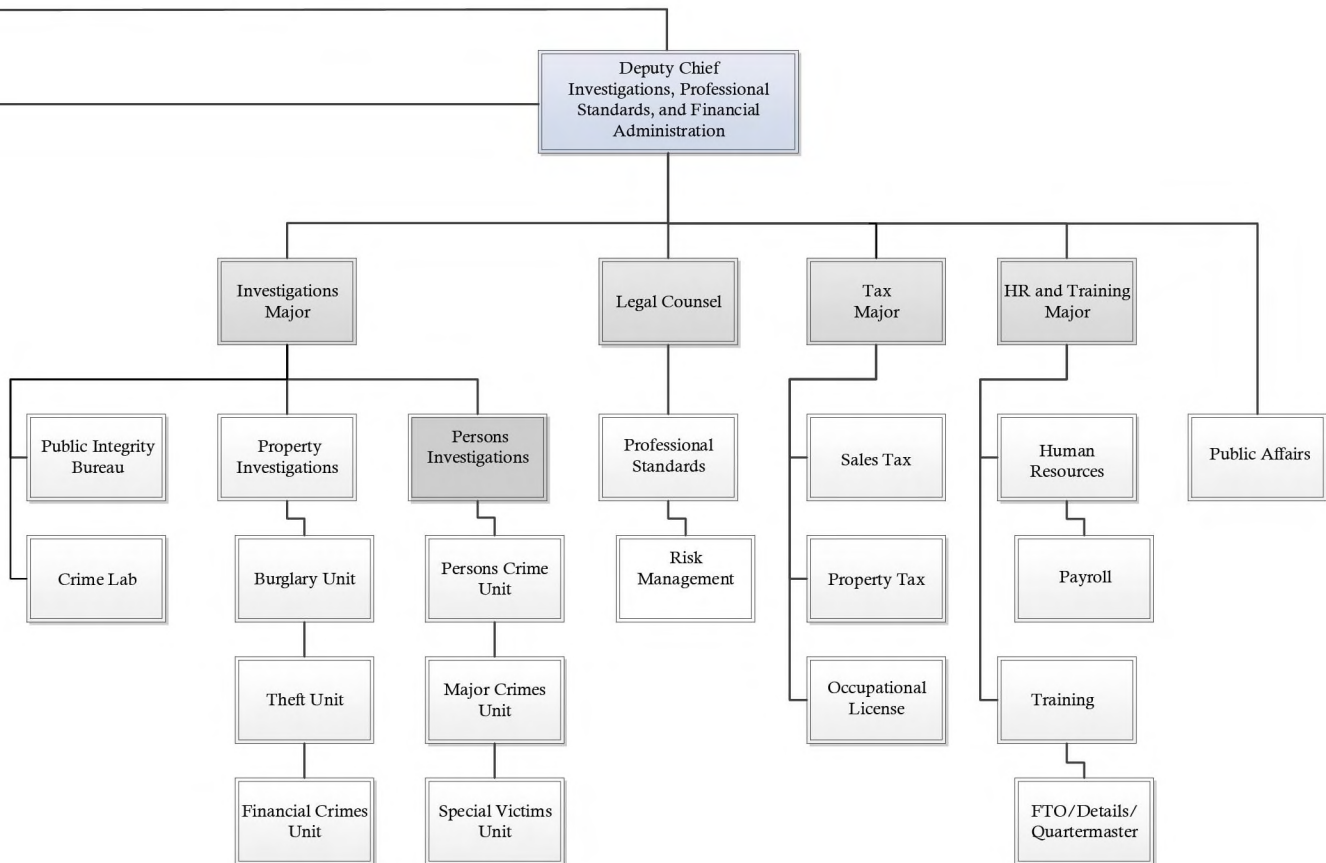
ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART



ST. TAMMANY PARISH SHERIFF

ORGANIZATIONAL CHART

(Continued)



The Organizational Chart illustrates the supervisory chain of command.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2024



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 Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

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, 2024, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (beginning on page 25), the schedule of changes in the net other post-employment benefit liability and related ratios, the schedule of employer contributions, and the schedule of investment returns (pages 121 - 123), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 127 - 128), be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 accompanying combining and individual non-major (beginning on page 131) and combining and individual fiduciary fund statements and schedules (beginning on page 141) and schedule of expenditures of federal awards (beginning on page 190) as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying ad valorem tax affidavit (page 147), the schedule of compensation, benefits and other payments to agency head (page 148), the justice system funding schedules (beginning on page 149) as required by Act 87 of the 2020 regular legislative session, and the schedule of collections, distributions, and costs of collection (page 154) are not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor. The accompanying information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and schedules, the schedule of expenditures of federal awards, the ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head, the justice system funding schedules, and the schedule of collections, distributions, and costs of collection are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
December 31, 2024

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



REQUIRED
SUPPLEMENTAL
INFORMATION
(PART I)

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

Management's Discussion and Analysis

As management of the St. Tammany Parish Sheriff's Office (Sheriff's Office), we prepared this narrative overview and analysis of the financial activities for fiscal year 2024 that ended June 30, 2024. 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 1-11 of this report.

Financial Highlights

- The sheriff's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$51,465,670, net position.
- The sheriff's total net position increased by \$3,965,029 in fiscal year 2024 primarily due to the OPEB Benefit of \$1,485,520, higher interest and investment earnings compared to prior year in the amount of \$867,028 and higher ad valorem taxes collected compared to the prior year of \$1,081,218 offset by an increase in expense of 13.4%.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$58,787,781, a decrease of \$2,204,016 in comparison with the prior year. Approximately 45.2% of this amount, \$26,585,207, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was \$26,624,688 and (\$39,481) for the Jail Special Revenue Fund for a combined unrestricted fund balance of \$26,585,207 or approximately 32.2% of General Fund and Jail Special Revenue Fund combined expenditures.

Overview of the Financial Statements

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

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

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

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

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

The Statement of Activities presents information showing how the St. Tammany Parish Sheriff's

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

Management's Discussion and Analysis

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 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 41-42 of this report.

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

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

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

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

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

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

Management's Discussion and Analysis

on page 134.

The St. Tammany Parish Sheriff's Office adopts an annual appropriated budget for its General Fund, Capital Projects Fund, and Special Revenue Funds. Budgetary comparison statements/schedules for these funds which demonstrate compliance with these budgets are on pages 52-53 and 136-139 of this report.

The basic governmental fund financial statements are on pages 46-53 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 58-60 of this report.

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

The St. Tammany Parish Sheriff's Office maintains five fiduciary funds. The first is an OPEB trust fund and the remaining four fiduciary funds are custodial funds. The four custodial funds are combined into a single aggregated presentation of Total Custodial Funds with the OPEB trust fund on the fiduciary funds statements on pages 64-65 of this report. Individual fund data for each of the custodial funds is provided in the form of combining statements on pages 142-143. Each fund is outlined below.

1. St. Tammany Retired Employees' Insurance Trust Fund (STREIF) – Act 142 of the 2019 Louisiana State Legislature and codified as Louisiana Revised Statute 13:5554.5 established the trust fund that accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan.
2. Sheriff's Fund Custodial Fund – accounts for funds in connection with civil suits, sheriff sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.
3. Tax Collector Custodial 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 Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples include, ad valorem taxes, redemption fees, sales & use taxes, occupational license renewals, and state revenue sharing.
4. Jail Custodial 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 Custodial Fund also accounts for the collection and disbursement of certain fees charged to inmates upon incarceration.
5. Fines and Cost Custodial Fund – accounts for the collection and disbursement of fines and

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

Management's Discussion and Analysis

costs that are reviewed by the courts, in accordance with applicable law.

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 67-118 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the St. Tammany Parish Sheriff's Office changes in net OPEB liability and related ratios, employer contributions, and investment return. Required supplementary information can be found on page 119-123 of this report.

The St. Tammany Parish Sheriff's Office has included the required supplemental information for the Sheriff's Office net pension liability (asset) and contributions to the Sheriff's Pension and Relief Fund. The required supplementary information can be found on pages 127 and 128.

Government-Wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the St. Tammany Parish Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$51,465,670 at the close of the most recent fiscal year.

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

Management's Discussion and Analysis

St. Tammany Parish Sheriff's Office Net Position

	Governmental activities	
	<u>2024</u>	<u>2023</u>
Current Assets	\$ 74,979,192	\$ 72,679,091
Capital Assets, Net of Accumulated Depreciation	<u>44,959,716</u>	<u>38,229,555</u>
Total Assets	119,938,908	110,908,646
Deferred Outflows of Resources	29,460,867	31,907,458
Current Liabilities	9,342,565	7,724,900
Long-Term Liabilities	<u>81,765,391</u>	<u>75,580,217</u>
Total Liabilities	91,107,956	83,305,117
Deferred Inflows of Resources	6,826,149	12,269,571
Net Position:		
Net Investment in Capital Assets	29,053,287	23,852,189
Restricted for:		
Equitable Sharing	472,500	547,383
Equipment	17,606	30,170
Crime Lab Expenditures	997,906	903,171
Opioid Abatement	879,555	540,602
Debt Service	153,592	181,140
Unrestricted	<u>19,891,224</u>	<u>21,186,761</u>
Total Net Position	<u>\$ 51,465,670</u>	<u>\$ 47,241,416</u>

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

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

An additional portion of the St. Tammany Parish Sheriff's Office net position represents resources that are subject to external restrictions on how they may be used.

The St. Tammany Parish Sheriff's Office overall net position increased \$3,965,029 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 \$3,965,029 from the prior fiscal year ending balance of \$47,500,641, as restated.

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

Management's Discussion and Analysis

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

	Governmental Activities	
	2024	2023
Program Revenues		
Charges and Services	\$ 22,037,922	\$ 22,931,703
Operating Grants and Contributions	21,754,528	22,974,648
Capital Grants and Contributions	1,151,665	-
General Revenues		
Taxes		
Ad Valorem Taxes	28,544,870	27,463,652
Sales and Use Taxes	17,919,132	17,928,132
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	16,661	48,704
Gain on Sale of Assets	103,471	304,267
Interest and Investment Earnings	2,974,090	2,107,062
Other Revenues	178,230	215,415
Total Revenues	94,680,569	93,973,583
Expenses		
Public Safety	90,418,836	79,618,542
Interest on Long-Term Debt	296,704	380,926
Total Expenses	90,715,540	79,999,468
Change in Net Position	3,965,029	13,974,115
Net Position, Beginning of Year, as previously stated	47,241,416	33,267,301
Prior Period Adjustment - Implementation of GASB Changes	259,225	-
Net Position, Beginning of Year, as restated	47,500,641	33,267,301
Net Position, End of Year	\$ 51,465,670	\$ 47,241,416

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

Governmental activities revenues increased by 0.8%, while expenses increased by 13.4%. Increase in public safety expenses is primarily due to higher salary, benefits, professional fees, and insurance offset by expense reductions in other categories.

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

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

Management's Discussion and Analysis

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, 2024, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$58,787,781; a decrease of \$2,204,016 in comparison with the prior year. Approximately 45.2% of this amount, \$26,585,207, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is:

- 1) Amount not in spendable form (prepaid items) is \$712,205
- 2) Amount restricted for particular purposes is \$2,521,159
- 3) Amount committed for particular purposes is \$28,969,210

The General Fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2024, the unassigned fund balance in the General Fund was \$26,624,688 and the total fund balance was \$27,787,518. 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 43.3% of total General Fund expenditures. The total fund balance represents approximately 45.2% of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office General Fund decreased by \$2,273,213. This is due to revenues exceeding expenditures for the fiscal year by \$8,725,989, offset by transfers out to other funds of \$14,418,935 as detailed in Note 20 on page 112, sale of general capital assets of \$204,463, other sources of financing from subscription-based information technology arrangements of \$1,581,877 as detailed in Note 14 on pages 108-109, other sources of financing from leases of \$1,491,989 as detailed in Note 8 on pages 89-91, and other financial sources from financed purchases in the amount of \$141,404. This current year deficit is mainly due to higher transfers from the General Fund to the Jail Special Revenue fund to cover the Jail Fund deficit caused by the Parish not paying its full share of mandated costs as well as a significant transfer to the Capital Projects Fund for future capital outlay projects.

During fiscal year 2024, the fund balance of the Jail Special Revenue Fund remained fully depleted at year end. Despite conservative spending practices in the Jail Special Revenue Fund, available revenue is insufficient to cover all expenditures, resulting in General Fund and Commissary Special Revenue Fund transfers to fund the excess costs. For fiscal year 2024, transfers were made from the General Fund and Commissary Special Revenue Fund to the Jail Special Revenue Fund in the amount of \$6,009,419.

The Capital Projects Fund, a major fund, had a \$136,179 increase in fund balance during the fiscal year 2024 which put the overall fund balance at \$28,969,210. The increase in fund balance was the result of transfers from the General Fund related to commitments to fund capital projects in the future offset by current year capital expenditures.

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

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

Management's Discussion and Analysis

in the Internal Service Fund when the claims arise.

Unrestricted net position of the Internal Service Fund at the end of fiscal year 2024 was \$4,118,580. The increase in net position of the Internal Service Fund was \$1,007,067. The increase in net position is the result of changes in prior year estimates and interest and investment earnings.

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>Difference</i>			<i>Actual Revenues</i>	<i>Difference Final Budget to Actual</i>
	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Original to Final Budget</i>		
Other Intergovernmental Revenue	1,491,352	2,011,297	519,945	2,689,927	678,630
Civil Fees	2,350,000	2,600,000	250,000	2,887,411	287,411
Federal Grants	-	1,824,824	1,824,824	1,077,078	(747,746)
Salary Reimb. & Other Charges	5,140,212	6,392,488	1,252,276	5,344,281	(1,048,207)
Interest and Investment Earnings	759,200	1,229,600	470,400	1,393,838	164,238

Other intergovernmental revenue is above budget due to state grant reimbursements for equipment and supplies being budgeted in the salary reimbursement category but presented as other intergovernmental revenue on the financial statements.

Court proceedings continued to increase in the current fiscal year following the COVID-19 pandemic. Accordingly, revenue for Civil Fees was increased in the amended budget due to being driven by court proceedings and Sheriff Sales of foreclosed property. Actual revenue was higher than projected in the final quarter of the fiscal year. The number of real estate sales increased by 7.8%.

Federal grants revenue was less than budgeted due to equipment being ordered and not received prior to year end. Since the grants are reimbursement based, the revenue is not earned until the expenditure is completed.

Salary reimbursement and other charges is below budget due to state grant reimbursements for equipment and supplies being budgeted in this category but presented as other intergovernmental revenue on the financial statements.

Interest and investment earnings is contingent on the market fluctuations. The original budget was conservative due to uncertainties in the market performance. The budget was increased in the amended budget. Actual earnings were higher than projected in the final quarter of the fiscal year.

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

Management's Discussion and Analysis

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

<i>Expenditures</i>	<i>Difference</i>				
	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Original to Final Budget</i>	<i>Actual Expenditures</i>	<i>Difference Final Budget to Actual</i>
Personnel Services	\$ 33,577,930	\$ 33,376,167	\$ (201,763)	\$ 32,587,826	\$ (788,341)
Materials and Supplies	1,094,095	1,276,336	182,241	968,629	(307,707)
Operating Expenditures	6,132,362	5,925,241	(207,121)	5,281,143	(644,098)
Professional Fees	2,908,237	2,858,883	(49,354)	2,273,889	(584,994)
Capital Outlays	500,000	6,501,427	6,001,427	5,372,593	(1,128,834)

Almost half of the personnel services favorable variance is due to vacancies, about \$189,000 is for unused grant overtime which is awarded for multiple fiscal years which will be used in the next fiscal year, and departmental overtime was about \$68,000 lower than projected for the final quarter.

Favorable variance in the materials and supplies category is due to law enforcement supplies being less than budgeted primarily due to changes in accounting guidance for capitalization of bulk assets.

Operating and professional fee expenditures had a favorable variance among many different categories with no large variance in any particular category. This was a combination of budgeting for rising costs that did not materialize in some categories and final quarter expenditures being lower than budgeted in other categories.

Favorable budget to actual variances for capital outlay expenditures are due to budgeted projects not being completed before year end and delays on equipment ordered but not delivered prior to year end.

Capital Assets and Debt Administration

Capital Assets. The Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2024 amounts to \$44,959,716 (net of accumulated depreciation/amortization). This investment in capital assets includes assets not in service, land, leasehold improvements, buildings, other equipment, communications equipment, and vehicles. The total increase in capital assets for the current fiscal year was approximately \$6,730,161 or 17.6%. Primarily this is due to \$14,132,730 in new assets, offset by depreciation expense of \$6,584,820 and disposal of assets with net book value of \$817,749.

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

Management's Discussion and Analysis

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

	Governmental Activities	
	2024	2023
Assets not in Service	\$ 9,160,133	\$ 2,057,507
Land	3,921,028	3,921,028
Leasehold Improvements	98,317	106,556
Buildings	12,307,420	12,774,139
Other Equipment	3,179,716	2,458,645
Right-to-Use Leased Equipment	199,673	28,439
Right-to-Use Leased Building	1,313,859	240,868
Right-to-Use Leased Radio Towers and Land	406,186	474,222
Subscription-Based IT Arrangements	1,674,620	951,612
Communication Equipment	6,377,334	7,978,240
Vehicles	6,321,430	7,238,299
Totals	\$ 44,959,716	\$ 38,229,555

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

- Purchase of 31 vehicles in order to replenish fleet following supply chain issues with prior year vehicle orders for \$1,650,088.
- Sold 78 assets at auction, including vehicles and obsolete equipment.
- Depreciation/amortization expense for the year was \$6,584,820.
- Assets not in service increased due to ongoing public works projects related to three of the four district patrol substations undergoing renovations/construction.
- Leased Equipment relates to leased agreements for buildings, office equipment, and emergency radio tower system assets which qualify as leases in accordance with GASB 87. See Note 8 for additional information. Subscription-Based IT Arrangements relate to subscription assets for information technology software to track employee timekeeping, provide officer safety technology, and to assist with data analysis that qualify as SBITAs in accordance with GASB 96. See Note 14 for additional information.

Additional information on the Sheriff's Office capital assets can be found in Note 7 on pages 88-89 of this report.

Long-term Liabilities

On March 20, 2014, the Sheriff issued Limited Tax Revenue Bonds, Series 2014, in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof.

On December 9, 2020, the sheriff issued \$4,645,000 in Limited Tax Refunding Bonds with interest rates of 3.0%. The proceeds were used to advance refund \$4,860,000 of outstanding Series 2011 Limited Tax Revenue Bonds which were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and

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

Management's Discussion and Analysis

equipment, and paying the costs of issuance thereof. A bond premium was included at disbursement in the value of \$425,989. The advance refunding reduced its total debt service payments by \$459,231 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$389,037.

Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. ("S&P") has assigned the Series 2020 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. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2020 and 2014. These funds will be transferred from the General Fund to the Bond Sinking Fund annually for all required calendar year payments.

At the end of fiscal year 2024, the St. Tammany Parish Sheriff's Office had total bonded debt outstanding of \$10,148,554. The bond premium is included with the general obligation bonds as certificate of indebtedness payable in the current year statements.

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

	Governmental Activities	
	2024	2023
Claims and Judgments	\$ 1,608,602	\$ 1,729,996
Certificate of Indebtedness Payable	10,148,554	11,779,224
SBITA obligations payable	1,669,981	954,317
Lease Liability	1,946,935	771,486
Financed Equipment Purchase	803,787	-
Net Pension Liability	43,468,015	37,851,278
Net OPEB Liability	25,573,374	25,034,236
Totals	\$85,219,248	\$ 78,120,537

In fiscal year 2024, the St. Tammany Parish Sheriff's Office total debt increased by \$7,098,711 or 9.1%. This was primarily the result of the increase in the net pension liability of \$5,616,737. For more detail on the net pension liability, see Note 11.

Lease liability relates to lease agreements for office equipment, buildings, and emergency radio land/equipment that qualify as leases in accordance with GASB 87. See Note 8 for additional information. SBITA obligations payable relates to subscription agreements for information technology software to track employee timekeeping, provide officer safety technology, and to assist with data analysis that qualify as SBITAs in accordance with GASB 96. See Note 14 for additional information.

The long-term liability related to claims and judgments relates to provisions for claims reported but not paid as of the fiscal year end. See Note 15 for additional information.

Additional information on the St. Tammany Parish's Sheriff's Office long-term debt and other long-term liabilities can be found in Notes 8-11 and Notes 14-15 on pages 89-110 of this report.

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

Management's Discussion and Analysis

Economic Factors and Next Year's Budget

The following economic factors impact the St. Tammany Parish Sheriff's Office and were considered in developing the 2024-2025 fiscal year budget.

- Budgeting for Fiscal Year 2025 included a conservative approach due to uncertain economic conditions. Maintaining a balance between keeping property mills steady while assuring sufficient revenue inflow and operating reserves is a significant challenge during a period of economic slowdown and high inflation. This climate plays a significant role in the timing of capital improvements or large purchases. The agency has taken a cautious approach to revenue projections, especially for sales-tax collections. Sales-tax collections are highly dependent on the health of the economy and are driven by consumer spending, which can slow during uncertain times.

While there remains a great deal of uncertainty in future economic projections, the local economy has remained fundamentally strong with some mixed trends. Consumer spending showed modest growth in some jurisdictions, while some experienced a slight decline. Sales-tax collections are projected to decrease slightly for the first time in more than 14 years. The housing market shows mixed signals. The 30-year fixed mortgage rate is averaging around 6.78 percent. The national economy is slowing, but still growing. The unemployment rate recently rose to 4.3 percent, signaling a softer labor market. Economists are not sure whether the country is headed for a recession.

The St. Tammany Parish Sheriff's Office recognizes that regional and national economic uncertainty may cause budgetary constraints. The agency evaluates economic indicators, forecasts and assumptions throughout the year to anticipate changes in economic conditions. Managing spending needs, service levels and budget priorities are driven by the agency's strategic plan. Specific strategic goals must be adequately matched with financial resources, thus proper timing of many projects is paramount and an essential component of agency's strategic planning. Louisiana's economy has expanded faster than previously estimated and is expected to grow about 1.5 percent over the next year. Louisiana's unemployment rate stayed steady around 3.5-3.6 percent during 2023. Despite an upgraded economic outlook, unemployment is expected to average about 3.6 percent in 2024. During the past year, Louisiana added more than 40,000 jobs, the highest annual figure since 1997. The baseline scenario points to job gains of around 27,000 this year. Slowing growth has been recorded in home prices. The price growth was expected to be negative in the first half of 2024, then rebound slightly at the end of the year, for 0 percent growth year-over-year.

- Following the most recent reassessment of real estate and personal property values within St. Tammany Parish, the law enforcement district's millage was lowered from 11.14 to 10.31. Total taxable assessed value for the law enforcement district increased by 19.43 percent at that time, while the revenue increased by 9.89 percent. Reassessment takes place every four years. Due to the large increase in property values, and in order to lower citizen's tax burden, it was decided to decrease the ad valorem tax millage. This resulted in modest 1.59 percent increase in revenue collections in the following year, as estimated for the Fiscal Year 2025. A close analysis was performed to make sure not to create a revenue windfall for STPSO. The sheriff adopted the lower millage again for the 2024 tax year (to be collected in Fiscal Year 2025).

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

Management's Discussion and Analysis

- Per Louisiana law, the sheriff is responsible for operating the St. Tammany Parish Jail, while parish government is responsible for providing a sufficient facility and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes. A sales tax dedicated to jail operations expired in March 2018 after three renewal attempts by the St. Tammany Parish Government, which owns the parish jail. The Jail Special Revenue Fund was fully depleted in fiscal year 2020, even with drastic cuts. The Parish Government went to the taxpayers a fourth time to ask for a tax so they could fully fund their mandates for a criminal justice system and it failed. The Sheriff adopted a budget for 2024-2025 that expects the Parish to pay their full mandated costs. The Parish has failed to pay significant invoices in the last 30 months and recently adopted a budget to provide reimbursement for \$5.7 million short of the Sheriff's estimate of the parish's mandated costs for inmate care and jail operations in calendar year 2025. The St. Tammany Parish Government has filed a declaratory judgement requesting relief from numerous statutorily mandated funding obligations to various government entities, including the St. Tammany Parish Sheriff's Office. In September of 2024, the sheriff responded to the parish's request and demanded payment for the outstanding balance of unpaid invoices from June of 2022 forward. This ongoing uncertainty in funding could have a major impact to the fiscal year 2025 amended budget.
- An important investment for this agency is the salaries and benefits made available to employees. In the current environment, many agencies and businesses are competing for full-time employees putting more pressure on resources to hire and retain qualified employees. The sheriff's commitment to conservative spending permitted the funding of employee pay raises in July 2024, including a cost of-living (COLA) increase as well as merit raises, averaging 3.5 percent in the adopted budget. In addition, the sheriff's adopted budget for fiscal year 2025 increased an employer match on employee contributions to the deferred compensation plan from a maximum of 7 percent to 8 percent effective for the second half of the budget year. Contributions to this account promote securing retirement benefits that can grow on a tax-deferred basis to encourage employees to save for their future.
- The commercial and residential development in St. Tammany continues to grow; thus, investments in equipment and infrastructure are vital in order to keep up with the rapid growth and be proactive instead of reactive in serving our community. Due to limited funds, the Sheriff's Office continually evaluates and prioritizes capital expenditures. The adopted Fiscal Year 2025 budget sets aside \$1.7 million in the General Fund for smaller departmental projects, including equipment and technology upgrades. The sheriff also appropriated in the Capital Projects Fund \$6.5 million for new vehicles, technology upgrades and construction costs of District headquarters.

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 Chief Financial Officer, Major Lauren Hudson, 300 Brownswitch Road, Slidell, Louisiana, 70458.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



GOVERNMENT-WIDE
FINANCIAL
STATEMENTS

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 7,154,760
Investments	53,539,612
Receivables (Net of Allowance for Uncollectibles)	13,380,157
Lease Receivable	186,189
Prepaid Expenses	712,205
Other Assets	6,269
Capital Assets, Not Being Depreciated	13,081,161
Capital Assets, Net of Accumulated Depreciation	31,878,555
Total Assets	119,938,908
Deferred Outflows of Resources	
Deferred Outflows - Pension	26,176,047
Deferred Outflows - Other Post-Employment Benefits	3,284,820
Total Deferred Outflows of Resources	29,460,867
Liabilities	
Accounts Payable	2,368,103
Accrued Liabilities	849,162
Accrued Liabilities - Bond Interest	75,063
Compensated Absences	2,596,380
Long-Term Liabilities	
Current Portion	
Claims and Judgments	888,602
Certificates of Indebtedness Payable	1,690,670
SBITA obligations payable	397,394
Lease Liability	290,457
Financed Equipment Purchase	186,734
Noncurrent Portion	
Claims and Judgments	720,000
Certificates of Indebtedness Payable	8,457,884
SBITA obligations payable	1,272,587
Lease Liability	1,656,478
Financed Equipment Purchase	617,053
Net Pension Liability	43,468,015
Net Other Post-Employment Benefits Liability	25,573,374
Total Liabilities	91,107,956
Deferred Inflows of Resources	
Deferred Inflows - Pension	1,109,110
Deferred Inflows - Other Post-Employment Benefits	5,537,692
Deferred Inflows - Lease Related	179,347
Total Deferred Inflows of Resources	6,826,149
Net Position	
Net Investment in Capital Assets	29,053,287
Restricted for:	
Equitable Sharing	472,500
Equipment	17,606
Crime Lab	997,906
Opioid Abatement	879,555
Debt Service	153,592
Unrestricted	19,891,224
Total Net Position	\$ 51,465,670

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2024

Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Public Safety	\$ 90,418,836	\$ 22,037,922	\$ 21,754,528	\$ 1,151,665	\$ (45,474,721)
Interest on Long-Term Debt	296,704	-	-	-	(296,704)
Total Governmental Activities	<u>\$ 90,715,540</u>	<u>\$ 22,037,922</u>	<u>\$ 21,754,528</u>	<u>\$ 1,151,665</u>	<u>(45,771,425)</u>
General Revenues					
Taxes					
Ad Valorem Taxes					28,544,870
Sales and Use Taxes					17,919,132
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council					16,661
Gain on Sale of Assets					103,471
Interest and Investment Earnings					2,974,090
Other Revenues					178,230
Total General Revenues					<u>49,736,454</u>
Change in Net Position					3,965,029
Net Position, Beginning of Year, as previously stated					<u>47,241,416</u>
Prior Period Adjustment - Implementation of 2021-1					
Implementation of GASB Implementation Guide 2021-1 Section 5.1					259,225
Prior Period Adjustment					<u>259,225</u>
Net Position, Beginning of Year, as restated					<u>47,500,641</u>
Net Position, End of Year					<u>\$ 51,465,670</u>

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



FUND FINANCIAL
STATEMENTS
GOVERNMENTAL
FUNDS

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Major Fund Descriptions
Governmental Funds
June 30, 2024

General Fund

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

Jail Special Revenue Fund

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

Capital Projects Fund

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 5,601,462	\$ -	\$ 1,190	\$ 1,220,065	\$ 6,822,717
Investments	17,843,264	-	30,144,155	879,555	48,866,974
Receivables (Net of Allowance for Uncollectibles)	4,385,419	8,994,738	-	-	13,380,157
Lease Receivable	186,189	-	-	-	186,189
Prepaid Items	672,724	39,481	-	-	712,205
Due from Other Funds	2,235,095	-	500,000	-	2,735,095
Other Assets	6,269	-	-	-	6,269
Total Assets	\$ 30,930,422	\$ 9,034,219	\$ 30,645,345	\$ 2,099,620	\$ 72,709,606
Liabilities					
Accounts Payable	\$ 497,297	\$ 127,463	\$ 1,676,135	\$ 67,208	\$ 2,368,103
Accrued Liabilities	688,776	159,027	-	1,359	849,162
Due to Other Funds	500,000	2,235,095	-	-	2,735,095
Total Liabilities	1,686,073	2,521,585	1,676,135	68,567	5,952,360
Deferred Inflows of Resources					
Unavailable Revenue - Federal Grants	1,277,484	-	-	-	1,277,484
Unavailable Revenue - Other Intergovernmental Revenues	-	6,512,634	-	-	6,512,634
Lease Related	179,347	-	-	-	179,347
Total Deferred Inflows of Resources	1,456,831	6,512,634	-	-	7,969,465
Fund Balances					
Nonspendable	672,724	39,481	-	-	712,205
Restricted, reported in:					
Special Revenue Funds-Crime Lab Equipment and Operations	-	-	-	997,906	997,906
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	153,592	153,592
Opioid Abatement Fund-Opioid Abatement	-	-	-	879,555	879,555
General Fund-Equitable Sharing	472,500	-	-	-	472,500
General Fund-Equipment	17,606	-	-	-	17,606
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	28,969,210	-	28,969,210
Unassigned	26,624,688	(39,481)	-	-	26,585,207
Total Fund Balances	27,787,518	-	28,969,210	2,031,053	58,787,781
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 30,930,422	\$ 9,034,219	\$ 30,645,345	\$ 2,099,620	\$ 72,709,606

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Balance Sheet
Governmental Funds to the Government-Wide Statement of Net Position
June 30, 2024

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

Total Fund Balances	\$ 58,787,781
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	44,959,716
Deferred Outflows of Resources Related to Pension and OPEB	29,460,867
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 less interfund receivables.	3,396,079
Accrued Liabilities - Bond Interest	(75,063)
Other long-term assets that are not available to pay for current period expenditures and, therefore, are deferred.	7,790,118
Compensated Absences	(2,596,380)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(10,148,554)
SBITA obligations payable	(1,669,981)
Lease Liability	(1,946,935)
Financed Equipment Purchase	(803,787)
Net Pension Liability	(43,468,015)
Net Other Post-Employment Benefit Liability	(25,573,374)
Deferred Inflows of Resources - Related to Pension and OPEB	<u>(6,646,802)</u>
Net Position of Governmental Activities	<u>\$ 51,465,670</u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 28,544,870	\$ -	\$ -	\$ -	\$ 28,544,870
Sales and Use Taxes	17,919,132	-	-	-	17,919,132
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	16,661	-	-	16,661
Federal Grants	1,077,078	-	-	-	1,077,078
State Revenue Sharing	481,443	-	-	-	481,443
State Supplemental Pay	2,616,519	501,762	-	-	3,118,281
Louisiana Department of Corrections Program	-	658,068	-	-	658,068
Opioid Settlement Funds	-	-	-	300,187	300,187
Other Intergovernmental Revenues	2,689,927	8,324,071	-	-	11,013,998
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	3,631,354	-	-	-	3,631,354
Other	1,180,637	726,013	-	487,830	2,394,480
Civil Fees	2,887,411	-	-	-	2,887,411
Criminal Fees	1,011,717	-	-	257,075	1,268,792
Keeping of Prisoners	-	5,084,254	-	-	5,084,254
Tax Research and Other Services	1,325,251	-	-	-	1,325,251
Salary Reimbursements & Other Charges for Services	5,344,281	72,099	-	30,000	5,446,380
Interest and Investment Earnings	1,393,838	-	1,405,545	72,640	2,872,023
Other Revenues	163,706	14,524	-	-	178,230
Total Revenues	70,267,164	15,397,452	1,405,545	1,147,732	88,217,893
Expenditures					
Public Safety					
Personnel Services	32,587,826	9,780,920	-	30,000	42,398,746
Payroll Benefits	12,202,030	2,731,062	-	-	14,933,092
Operating Expenditures	5,281,143	3,232,766	-	185,000	8,698,909
Professional Fees	2,273,889	4,547,773	-	-	6,821,662
Materials and Supplies	968,629	351,936	-	-	1,320,565
Travel and Education	149,439	60,031	-	-	209,470
Insurance	2,212,720	337,870	-	-	2,550,590

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Continued)
For the Year Ended June 30, 2024

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Expenditures (Continued)					
Debt Service					
Principal	\$ 465,996	\$ -	\$ -	\$ 1,565,000	\$ 2,030,996
Interest	26,910	-	-	347,200	374,110
Capital Outlays	5,372,593	69,163	8,431,749	-	13,873,505
Total Expenditures	61,541,175	21,111,521	8,431,749	2,127,200	93,211,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,725,989	(5,714,069)	(7,026,204)	(979,468)	(4,993,752)
Other Financing Sources (Uses)					
Transfers In	-	6,009,419	6,500,000	1,881,129	14,390,548
Transfers Out	(14,418,935)	(295,350)	-	(968,643)	(15,682,928)
Sale of General Capital Assets	204,463	-	-	-	204,463
Subscription-Based Information Technology Arrangements	1,581,877	-	-	-	1,581,877
Leases (as Lessee)	1,491,989	-	-	-	1,491,989
Financed Purchases	141,404	-	662,383	-	803,787
Total Other Financing Sources (Uses)	(10,999,202)	5,714,069	7,162,383	912,486	2,789,736
Net Change in Fund Balances	(2,273,213)	-	136,179	(66,982)	(2,204,016)
Fund Balances, Beginning of Year	30,060,731	-	28,833,031	2,098,035	60,991,797
Fund Balances, End of Year	\$ 27,787,518	\$ -	\$ 28,969,210	\$ 2,031,053	\$ 58,787,781

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities
For the Year Ended June 30, 2024

Net Changes in Fund Balances - Total Governmental Funds	\$ (2,204,016)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation.	7,288,685
The net effect of various transactions involving capital assets (i.e., sales, trade-ins, donations, and SBITA terminations) is to decrease net position. Net book value of capital assets disposed	(817,749)
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.	(9,356,540)
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.	2,381,134
Lease liabilities, Financed Equipment Purchases, SBITAs payable, and the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. These transactions have no effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items.	(1,064,230)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Earned but unavailable intergovernmental revenue	3,876,004

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities (Continued)
For the Year Ended June 30, 2024

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.	11,736
Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amounts earned during the year.	(308,746)
Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense/benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources.	2,581,805
Governmental funds report transfers between funds as other financing uses. However, in the Statement of Activities, contributions from the General Fund and Jail Special Revenue Fund to fund the OPEB trust is incorporated into the change in net OPEB liability and related deferred outflows and inflows of resources.	1,292,380
Internal service funds are used to charge the costs of liability insurance to the individual funds.	<u>284,566</u>
Change in Net Position	<u><u>\$ 3,965,029</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Ad Valorem Taxes	\$ 27,560,000	\$ 28,545,000	\$ 28,544,870	\$ (130)
Sales and Use Taxes	18,000,000	17,810,000	17,919,132	109,132
Intergovernmental Revenues				
Federal Grants	-	1,824,824	1,077,078	(747,746)
State Revenue Sharing	476,419	476,419	481,443	5,024
State Supplemental Pay	2,582,211	2,644,809	2,616,519	(28,290)
Other Intergovernmental Revenues	1,491,352	2,011,297	2,689,927	678,630
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	3,600,000	3,615,000	3,631,354	16,354
Other	1,080,000	1,190,000	1,180,637	(9,363)
Civil Fees	2,350,000	2,600,000	2,887,411	287,411
Criminal Fees	667,500	995,713	1,011,717	16,004
Tax Research and Other Services	1,389,000	1,319,077	1,325,251	6,174
Salary Reimbursements & Other Charges for Services	5,140,212	6,392,488	5,344,281	(1,048,207)
Interest and Investment Earnings	759,200	1,229,600	1,393,838	164,238
Other Revenues	166,300	173,400	163,706	(9,694)
Total Revenues	65,262,194	70,827,627	70,267,164	(560,463)
Expenditures				
Public Safety				
Personnel Services	33,577,930	33,376,167	32,587,826	788,341
Payroll Benefits	12,590,801	12,314,230	12,202,030	112,200
Operating Expenditures	6,132,362	5,925,241	5,281,143	644,098
Professional Fees	2,908,237	2,858,883	2,273,889	584,994
Materials and Supplies	1,094,095	1,276,336	968,629	307,707
Travel and Education	267,748	259,497	149,439	110,058
Insurance	2,360,383	2,372,242	2,212,720	159,522
Debt Service				
Principal	336,083	464,651	465,996	(1,345)
Interest	28,606	26,910	26,910	-
Capital Outlays	500,000	6,501,427	5,372,593	1,128,834
Total Expenditures	59,796,245	65,375,584	61,541,175	3,834,409
Excess of Revenues Over Expenditures	5,465,949	5,452,043	8,725,989	3,273,946
Other Financing Sources (Uses)				
Transfers Out	(11,215,045)	(14,935,645)	(14,418,935)	516,710
Sale of General Capital Assets	100,000	209,413	204,463	(4,950)
Subscription-Based Information Technology Arrangements	-	1,581,877	1,581,877	-
Leases (as Lessee)	4,281	1,627,858	1,491,989	(135,869)
Financed Purchases	-	-	141,404	141,404
Total Other Financing Uses	(11,110,764)	(11,516,497)	(10,999,202)	517,295
Net Changes in Fund Balance	\$ (5,644,815)	\$ (6,064,454)	(2,273,213)	\$ 3,791,241
Fund Balance, Beginning of Year			30,060,731	
Fund Balance, End of Year			\$ 27,787,518	

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Jail Special Revenue Fund
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ -	\$ 13,826	\$ 16,661	\$ 2,835
State Supplemental Pay	472,280	513,322	501,762	(11,560)
Louisiana Department of Corrections Program	953,789	688,057	658,068	(29,989)
Other Intergovernmental Revenues	13,734,516	8,209,329	8,324,071	114,742
Fees, Charges and Commissions for Services				
Other Commissions	860,000	690,000	726,013	36,013
Keeping of Prisoners	5,431,573	5,038,157	5,084,254	46,097
Salary Reimbursements	-	-	72,099	72,099
Other Revenues	14,000	14,000	14,524	524
Total Revenues	21,466,158	15,166,691	15,397,452	230,761
Expenditures				
Public Safety				
Personnel Services	10,638,080	9,755,004	9,780,920	(25,916)
Payroll Benefits	3,113,634	2,806,486	2,731,062	75,424
Operating Expenditures	4,375,012	3,570,867	3,232,766	338,101
Professional Fees	4,914,404	4,772,264	4,547,773	224,491
Materials and Supplies	368,500	412,500	351,936	60,564
Travel and Education	101,093	101,093	60,031	41,062
Insurance	465,900	395,900	337,870	58,030
Capital Outlays	-	75,635	69,163	6,472
Total Expenditures	23,976,623	21,889,749	21,111,521	778,228
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,510,465)	(6,723,058)	(5,714,069)	1,008,989
Other Financing Sources (Uses)				
Transfers In	2,805,815	2,596,286	6,009,419	3,413,133
Transfers Out	(295,350)	(295,350)	(295,350)	-
Total Other Financing Sources (Uses)	2,510,465	2,300,936	5,714,069	3,413,133
Net Changes in Fund Balance	\$ -	\$ (4,422,122)	-	\$ 4,422,122
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ -	

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

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



FUND FINANCIAL
STATEMENTS
PROPRIETARY
FUND

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Proprietary Fund
June 30, 2024

Internal Service Fund (Risk Management)

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Fund - Internal Service Fund
June 30, 2024

Current Assets

Cash and Cash Equivalents	\$ 332,043
Investments	4,672,638
Interfund Receivable	<u>722,501</u>

Total Current Assets	<u>5,727,182</u>
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Current Liabilities

Claims and Judgments	<u>888,602</u>
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Total Current Liabilities	<u>888,602</u>
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Long Term Liabilities

Claims and Judgments	<u>720,000</u>
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Total Long Term Liabilities	<u>720,000</u>
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Total Liabilities	<u>1,608,602</u>
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Net Position

Unrestricted	<u><u>\$ 4,118,580</u></u>
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The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2024

Operating Revenues	
Fund Premiums	<u>\$ 2,230,102</u>
Total Operating Revenues	<u>2,230,102</u>
Operating Expenses	
Claims and Legal Fees	<u>1,325,102</u>
Total Operating Expenses	<u>1,325,102</u>
Operating Income (Loss)	905,000
Nonoperating Revenues	
Interest and Investment Earnings	<u>102,067</u>
Change in Net Position	1,007,067
Net Position, Beginning of Year	<u>3,111,513</u>
Net Position, End of Year	<u><u>\$ 4,118,580</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2024

Cash Flows from Operating Activities

Fund Premiums	\$ 1,507,601
Claims and Legal Fees	<u>(1,446,496)</u>

Net Cash Provided by Operating Activities	<u>61,105</u>
--	---------------

Cash Flows from Investing Activities

Interest and Investment Earnings	102,067
Purchase of Investments	<u>(4,672,638)</u>

Net Cash Used in Investing Activities	<u>(4,570,571)</u>
--	--------------------

Net Decrease in Cash and Cash Equivalents	(4,509,466)
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Cash and Cash Equivalents, Beginning of Year	<u>4,841,509</u>
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Cash and Cash Equivalents, End of Year	<u><u>\$ 332,043</u></u>
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**Reconciliation of Operating Income to Net Cash
Used for Operating Activities**

Operating Income (Loss)	\$ 905,000
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Interfund Receivable	(722,501)
Change in Claims and Judgments Liability	<u>(121,394)</u>

Net Cash Provided by Operating Activities	<u><u>\$ 61,105</u></u>
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The accompanying notes are an integral part of these financial statements.

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



FUND FINANCIAL
STATEMENTS
FIDUCIARY
FUNDS

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Fiduciary Funds
June 30, 2024

St. Tammany Retired Employees' Insurance Fund (STREIF)

The STREIF is an OPEB trust fund that meets the specific criteria of an OPEB trust as defined by GASB No. 75 and accounts for the discretionary contributions made by the sheriff through transfers from the General Fund and the Jail Special Revenue Fund and the accumulated earnings on the contributions invested. Expenditures are limited to paying insurance costs, claims, or premiums for retired sheriffs and retired deputy sheriffs and all costs associated with administering the STREIF. The fund was created by Louisiana Revised Statute §13:5554.5.

Custodial Funds

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Fiduciary Net Position - Fiduciary Funds
June 30, 2024

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
Assets		
Cash and Cash Equivalents		
Deposits - Restricted	\$ -	\$ 5,221,550
Deposits - Other	-	28,307,459
Property Tax Receivable	-	1,696,214
Investments	9,395,596	-
Total Assets	\$ 9,395,596	\$ 35,225,223
Liabilities		
Due to local governments	\$ -	\$ 29,975,682
Due to others	-	27,991
Total Liabilities	-	30,003,673
Net Position		
Restricted for other postemployment benefits	9,395,596	-
Restricted for individuals and organizations	-	5,050,703
Restricted for other governments	-	170,847
Total Net Position	\$ 9,395,596	\$ 5,221,550

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
Additions		
Employer contributions	\$ 1,292,380	\$ -
Criminal fines and fees collected for other governments	-	3,468,130
Fees collected for other organizations	-	81,157
Inmate Trust Funds received	-	2,330,129
Interest income collected for other governments	-	647,339
Property taxes collected for other governments	-	334,351,672
Delinquent interest income collected for other governments	-	808,320
Sales taxes collected for other governments	-	295,634,210
Occupational license fees collected for other governments	-	4,112,002
State revenue sharing funds received for other governments	-	4,902,580
Redemption fees collected for other governments	-	79,080
Bail bond cash receipts	-	230,433
Funds received in connection with civil suits and sheriff's sales	-	16,079,755
Garnishments received	-	2,205,715
Investment earnings		
Interest and dividends	-	-
Net increase in fair value of investments	655,562	-
Total investment earnings	655,562	-
Less investment expense	32,903	-
Net investment earnings	622,659	-
Total Additions	1,915,039	664,930,522
Deductions		
Fees disbursed to other governments	-	4,621,765
Fees disbursed to other organizations	-	17,159,827
Inmate Trust Funds disbursed	-	2,324,051
Interest income disbursed to other governments	-	566,905
Property taxes disbursed to other governments	-	334,453,318
Delinquent interest disbursed to other governments	-	809,382
Sales taxes disbursed to other governments	-	295,716,132
Occupational license fees disbursed to other governments	-	4,112,002
State Revenue Sharing funds disbursed to other governments	-	4,902,580
Redemption fees Paid to Clerk of Court	-	79,080
Total Deductions	-	664,745,042
Net Increase in Fiduciary Net Position	1,915,039	185,480
Net Position - Beginning of Year	7,480,557	5,036,070
Net Position - End of Year	\$ 9,395,596	\$ 5,221,550

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

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



NOTES TO THE
FINANCIAL
STATEMENTS

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

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

As the chief law enforcement officer of the Parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through patrols, investigations and other law enforcement activities. In addition, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish, state or federal government.

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

Reporting Entity

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

The criteria for including organizations as component units within the sheriff's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include items such as whether the organization is legally separate, whether the sheriff appoints a voting majority of the organization's board, whether the sheriff is able to impose his will on the organization, et cetera.

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

Basis of Presentation

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

The sheriff reports the following major governmental funds:

- The General Fund is the primary operating fund of the sheriff. It accounts for all the financial resources except those that are required to be accounted for in other funds.
- The Jail Special Revenue Fund accounts for the operations of the St. Tammany Parish Jail. The parish is billed for mandated costs for parish financial obligations for the Jail. Revenues also include reimbursements from the Louisiana Department of Corrections and Department of Justice for the keeping of prisoners, and other grants and revenues.
- The Capital Projects Fund accounts for any long-term construction of new facilities, purchase of equipment, and technology upgrades.

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. Claims and judgments liability includes provision for claims reported but not yet paid as of the fiscal year end.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

- The Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and, therefore, cannot be used to support the sheriff's programs. The funds accounted for in this category by the sheriff are custodial funds and an OPEB Trust Fund. The OPEB Trust Fund accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan. The Custodial Funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action.

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

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

Measurement Focus/Basis of Accounting

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

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded generally when the related fund liability is incurred as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities and finance purchase agreement liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the sheriff the right to use lease assets and financed purchase agreements, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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

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

The OEPB Trust Fund and Custodial Fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Annual Budget

The proposed 2023-2024 budgets for the General Fund, the Jail Special Revenue Fund, the Capital Projects Fund, the Commissary Special Revenue Fund, the Crime Lab Special Revenue Fund, and the Opioid Abatement Special Revenue Fund were made available for public inspection at the Sheriff's Office on May 31, 2023. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Tuesday, June 13, 2023. The budget, which includes proposed expenditures and the means of financing them, was published in the official journal prior to the public hearing. The sheriff legally adopted the proposed budget on the date of the public hearing. The budget was amended on Thursday, June 13, 2024 at a public hearing after being advertised as amended in the official journal. All appropriations lapsed at year-end.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, the Jail Special Revenue Fund, the Capital Projects Fund, the Commissary Special Revenue Fund, the Opioid Abatement Special Revenue Fund, and the Crime Lab Special Revenue Fund. 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 fund level.

Estimates

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

Cash, Cash Equivalents, and Investments

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

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2024, the sheriff's investments consisting of cash equivalents and money market funds are reported at fair value based on published market prices.

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

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

The St. Tammany Retired Employees' Insurance Fund (STREIF) is included in the Retired Employees Benefits Trust Fund as an investment asset. The sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund because it meets the specific criteria of an OPEB trust as defined by GASB No. 75. These investments are managed by an investment management company and are reported at fair value based on published market prices.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash, Cash Equivalents, and Investments (Continued)

Investments in the General Fund and the Proprietary Fund are comprised of monies invested with the Louisiana Asset Management Pool (LAMP). LAMP, which is an external investment pool administered by a non-profit corporation organized under State of Louisiana law, is stated at fair value and the value of the position in the external investment pool is the same as the net asset value of the pooled shares. Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Unrealized gains and losses on investments recorded at fair value are included in investment income.

Prepaid Items

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

Capital Assets

Capital assets are capitalized at historical cost, or estimated cost if historical cost is not available. The sheriff maintains a threshold level of \$2,500 or more for capitalizing assets. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. In addition, assets having an estimated useful life of more than one year that are below the \$2,500 threshold and not considered repair or maintenance costs are collectively capitalized on the financial statements when the aggregate of those assets are considered significant.

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/amortized 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

Leases

Lessee: The sheriff is a lessee for several noncancellable leases of equipment, buildings, and emergency radio system assets. The sheriff recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The sheriff recognizes lease liabilities with an initial, individual value of \$2,500 or more.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

At the commencement of a lease, the sheriff initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the sheriff determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The sheriff uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the sheriff generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the sheriff is reasonably certain to exercise, if any.

The sheriff monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The sheriff is a lessor for noncancellable leases of emergency radio equipment. The sheriff recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the sheriff initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the sheriff determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

- The sheriff uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The sheriff monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements (SBITAs)

Subscription-based information technology arrangements (SBITAs), which include software contracts, are reported in the governmental activities column in the government-wide financial statements. A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITA contracts contain non-cancellable terms of 12 months or greater; or non-cancellable terms of 12 months or less with the option to extend (regardless of the probability of being exercised). SBITAs are recorded at the net present value of subscription payments expected to be made during the subscription term, plus any payments made to the SBITA vendor before the commencement of the subscription term and certain direct costs (less any incentives). A subscription asset is amortized over the shorter of the subscription term or the useful life of the underlying IT asset. The sheriff established its SBITA contract threshold at \$20,000.

Compensated Absences

Employees of the Sheriff's Office earn between 128 and 208 hours of annual leave depending on the length of their service. Annual leave is accrued each pay period. Annual leave cannot exceed the employees' maximum earned annually plus 40 hours at any time. If this occurs, the employee accrues no additional annual leave until the balance is below the annual threshold plus 40 hours. All annual leave earned at June 30, 2024 will be used in the following year. It cannot be accumulated. Extended illness benefits (sick leave) is earned at the rate of 4.62 hours per pay period with a maximum of 480 hours allowed. EIB lapses upon termination. Employees are compensated for their extended illness benefits earned after February 7, 2023 in the event that their employment is terminated because of death, regular retirement, early retirement, or disability retirement from the agency in accordance with the rules of the Sheriffs' Pension and Relief Fund. 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

The following is a summary of the compensated absences liability for the fiscal year ended June 30, 2024.

Balance			Balance	Due within
July 1, 2023	Additions	Deductions	June 30, 2024	One Year
\$ 2,287,634	\$ 3,238,891	\$ (2,930,145)	\$ 2,596,380	\$ 2,596,380

Contributions are generally funded proportionately by the general fund and jail special revenue fund.

Interfund Transactions

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

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The sheriff has two items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: federal grants and intergovernmental revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the sheriff reports deferred amounts related to leases and deferred amounts related to pension and OPEB.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Position Classifications

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 (including accounts payable) that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount. Current year net investment in capital assets includes \$1,337,172 of accounts payable related to capital outlay.
- **Restricted Net Position** – consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – all other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

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

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

Fund Balance Classifications

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the sheriff is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Balance Classifications (Continued)

Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Balance Flow Assumption

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

Proprietary Fund Operating and Nonoperating Revenues and Expenses

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

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund ("Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2024 fiscal year. The Sheriff has adopted and implemented these statements in preparations of the financial statements for the year ended June 30, 2024.

- 1. Statement No. 100 – Accounting Changes and Error Corrections (2024)*
- 2. Implementation Guide No. 2023-1 – Implementation Guide Update – 2023 (2024)*
- 3. Implementation Guide No. 2021-1 – Implementation Guide Update – 2021 (2024)*

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the sheriff's fiscal year 2024.

- 1. Statement No. 101 – Compensated Absences (2025)*
- 2. Statement No. 102 – Certain Risk Disclosures (2025)*
- 3. Statement No. 103 – Financial Reporting Model Improvements (2026)*
- 4. Statement No. 104 – Disclosure of Certain Assets (2026)*

The sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2025 and later.

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

Notes to the Financial Statements

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

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

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

One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense." The details of this \$7,288,685 difference are as follows:

Capital outlays	\$ 13,873,505
Depreciation/amortization expense	<u>(6,584,820)</u>
	<u>\$ 7,288,685</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 11 for more information. The detail of this \$9,356,540 is as follows:

Pension expense	\$ (14,108,608)
Pension plan contributions	<u>4,752,068</u>
Pension plan expense in excess of pension plan contributions	<u>\$ (9,356,540)</u>

Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds. See Note 11 for more detailed information. The detail of this \$2,381,134 is as follows:

Revenue from sheriff's proportionate share of non-employer contributions	\$ 2,381,134
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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements

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

Another element of that reconciliation states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position." The details of the \$1,064,230 difference are as follows:

Principal repayments and premium amortization on Certificates of Indebtedness Payable	\$ 1,630,670
Increase in SBITA liability, net of additions and repayments	(715,664)
Increase in lease obligations, net of additions and repayments	(1,175,449)
Increase in financed equipment obligations, net of additions and repayments	\$ (803,787)
	<u>\$ (1,064,230)</u>

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

Accrued interest Bond Series 2014 and Bond Series 2020-prior year	\$ 86,799
Accrued interest Bond Series 2014 and Bond Series 2020-current year	(75,063)
Change in accrued interest Bond Series 2014 and Bond Series 2020	<u>\$ 11,736</u>

Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amount earned during the year. The detail of this \$308,746 difference is as follows:

Compensated absences - prior year	\$ 2,287,634
Compensated absences - current year	(2,596,380)
Change in compensated absences liability	<u>\$ (308,746)</u>

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

Notes to the Financial Statements

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

Governmental funds report payments of other post-employment benefits for retirees, made directly by the Sheriff's Office, as expenditures. However, in the Statement of Activities, the OPEB expense or benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. The detail of this \$2,581,805 difference is as follows:

OPEB Benefit	\$ 1,485,520
Benefit payments made directly by the Sheriff's Office	<u>1,096,285</u>
	<u>\$ 2,581,805</u>

Governmental funds report transfers to other funds as other financing uses. However, in the Statement of Activities, the transfer to the STREIF Fund is reflected as a contribution to the employee benefit plan. The detail of this \$1,292,380 difference is as follows:

Transfer of funds to STREIF Trust Fund to fund future OPEB obligations	\$ 1,292,380
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Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund less interfund receivables that are eliminated on the government-wide statements. The detail of this \$284,566 difference is as follows:

Change in net position in the Internal Service Fund	\$ 1,007,067
Change in Interfund Receivable	<u>(722,501)</u>
	<u>\$ 284,566</u>

Governmental funds report unavailable revenue as a deferred inflow of resources. However, in the Statement of Activities, the change in intergovernmental revenue is recognized as revenue on the accrual basis of accounting. The detail of this \$3,876,004 difference is as follows:

Unavailable Intergovernmental Revenue- current year	\$ 6,512,634
Unavailable Intergovernmental Revenue - prior year	<u>(2,636,630)</u>
Change in Unavailable Intergovernmental Revenue	<u>\$ 3,876,004</u>

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

Notes to the Financial Statements

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 2020 tax roll.

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

	Millage	Expiration Date
1998 Law Enforcement District	4.66	2027
Constitutional Law Enforcement District	6.48	N/A

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

Note 4. Cash and Cash Equivalents

At June 30, 2024, the sheriff had \$40,683,769 (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	\$ 7,154,760	\$ 33,529,009	\$ 40,683,769

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, 2024, the total bank balance of \$44,785,537 was secured from risk by \$250,000 of FDIC coverage and \$46,762,314 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.

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

Notes to the Financial Statements

Note 4. Cash and Cash Equivalents (Continued)

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, 2024, the sheriff had investments of \$62,935,208 in various cash equivalents and securities.

Investment	Maturity	Fair Value
Mutual Funds and Cash Equivalents	Varies	\$ 9,395,596
Investment Pool	Varies	<u>53,539,612</u>
Total		<u><u>\$ 62,935,208</u></u>

Reconciliation to the Financial Statements

Per Government-Wide Statement of Net Position	\$ 53,539,612
Per Statement of Fiduciary Net Position	<u>9,395,596</u>
Total	<u><u>\$ 62,935,208</u></u>

The sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All mutual fund investment securities held by the sheriff at June 30, 2024 were measured using Level 1 inputs.

LAMP, a local government investment pool measured at net asset value (NAV), is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

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

Notes to the Financial Statements

Note 5. Investments (Continued)

The dollar weighted average portfolio maturity of LAMP assets is restricted and shall not generally exceed 60 days, and consists of no securities with a maturity in excess of 397 days. For purposes of determining participants' shares, investments are valued at fair value. The fair value of the participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAAm. The \$53,539,612 invested in LAMP is held by the Sheriff's General fund (\$17,843,264), Capital Projects Fund (\$30,144,155), Opioid Special Revenue Fund (\$879,555), and Internal Service Fund (\$4,672,638).

Credit Risk

Investment Type	Rating	Percentage
Mutual Funds and Cash Equivalents	AAA	14.93%
Investment Pool	AAAm	85.07%

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

Note 6. Receivables

Amounts other than leases receivable are aggregated into a single accounts receivable (net of allowance for doubtful accounts) line for certain funds and aggregated columns. Below is the detail of receivables for the general and other governmental funds in the aggregate, including the applicable allowances for doubtful accounts.

	General Fund	Jail Special Revenue Fund	Governmental Funds Total
Sales and Use Taxes	\$ 1,566,886	\$ -	\$ 1,566,886
Ad Valorem Taxes	892	-	892
Salary Reimbursements & Charges for Services	1,027,093	755,253	1,782,346
Federal Funds	1,546,519	-	1,546,519
Other Intergovernmental Revenues	216,415	8,647,652	8,864,067
Other	27,614	-	27,614
Gross receivables	4,385,419	9,402,905	13,788,324
Less Allowance for Doubtful Accounts	-	(408,167)	(408,167)
	\$ 4,385,419	\$ 8,994,738	\$ 13,380,157

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

Notes to the Financial Statements

Note 7. Capital Assets

Capital assets activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated/Amortized				
Assets Not in Service	\$ 2,057,507	\$ 7,527,062	\$ (424,436)	\$ 9,160,133
Land	3,921,028	-	-	3,921,028
Total Capital Assets, Not Being Depreciated/Amortized	5,978,535	7,527,062	(424,436)	13,081,161
Capital Assets, Being Depreciated/Amortized				
Leasehold Improvements	253,131	-	-	253,131
Buildings	21,376,254	247,490	-	21,623,744
Other Equipment	10,771,134	1,642,945	(565,419)	11,848,660
Right-to-Use Leased Equipment	147,848	212,984	(147,848)	212,984
Right-to-Use Leased Building	641,582	1,273,469	(52,176)	1,862,875
Right-to-Use Leased Radio Towers and Land	618,654	5,536	-	624,190
Subscription-Based IT Arrangements	1,458,130	1,967,886	(1,075,467)	2,350,549
Communication Equipment	16,488,705	-	-	16,488,705
Vehicles	20,831,514	1,679,794	(1,250,734)	21,260,574
Total Capital Assets, Being Depreciated/Amortized	72,586,952	7,030,104	(3,091,644)	76,525,412
Less Accumulated Depreciation/Amortization for:				
Leasehold Improvements	(146,575)	(8,239)	-	(154,814)
Buildings	(8,602,115)	(714,209)	-	(9,316,324)
Other Equipment	(8,312,489)	(893,503)	537,048	(8,668,944)
Right-to-Use Leased Equipment	(119,409)	(41,750)	147,848	(13,311)
Right-to-Use Leased Building	(400,714)	(200,478)	52,176	(549,016)
Right-to-Use Leased Radio Towers and Land	(144,432)	(73,572)	-	(218,004)
Subscription-Based IT Arrangements	(506,518)	(527,384)	357,973	(675,929)
Communication Equipment	(8,510,465)	(1,600,906)	-	(10,111,371)
Vehicles	(13,593,215)	(2,524,779)	1,178,850	(14,939,144)
Total Accumulated Depreciation/Amortization	(40,335,932)	(6,584,820)	2,273,895	(44,646,857)
Total Capital Assets Being Depreciated/Amortized, Net	32,251,020	445,284	(817,749)	31,878,555
Governmental Activities - Capital Assets, Net	\$ 38,229,555	\$ 7,972,346	\$ (1,242,185)	\$ 44,959,716

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

Notes to the Financial Statements

Note 7. Capital Assets (Continued)

Depreciation/amortization expense of \$6,584,820 was charged to governmental activities-public safety. Beginning balances have been restated to increase assets by \$259,225 for capitalization assets whose individual costs are less than the capitalization threshold for an individual asset if those assets are significant in accordance with the implementation of GASB Implementation Guide No. 2021-1 Section 5.1. See Note 25.

Note 8. Leases

Lease receivable

The sheriff accounts for leases under GASB 87, *Leases*. The sheriff subleases a portion of tower space to two third parties. Each lease is for five years with four five-year renewals that can be cancelled by either party within 6 months of renewal. The sheriff will receive monthly payments of \$2,756 and \$1,997. The sheriff recognized \$54,129 in lease revenue and \$4,749 in interest revenue during the current fiscal year related to these leases which is reported as other revenue. As of June 30, 2024, the sheriff's receivable for lease payments was \$186,189. Also, the sheriff has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2024, the balance of the deferred inflow of resources was \$179,347.

Lease payable

The sheriff leases various equipment, buildings, and radio towers/land. As of June 30, 2024, the value of the lease liability was \$1,946,935. The sheriff is required to make monthly principal and interest payments as detailed below. The leases have an interest rate of 3% based on the sheriff's estimated incremental borrowing rate. The assets have estimated useful lives consistent with the lease terms. The value of the right-to-use assets as of the end of the current fiscal year was \$2,700,049 and had accumulated amortization of \$780,331.

Lease Description	Commencement Date	Expiration Date	Option Expiration Date	Option Terms	Rental Amount
Land for Abita Tower (Emile Strain Road)	6/24/2015	6/24/2025	6/24/2025	3 five-year terms	\$500 + 2.5% annual increase (FY24 rental amount \$609 per month)
Mapes Road Tower Land (portion subleased)	5/18/2021	10/4/2025	12/20/2063	7 five-year terms and 1 38-month term	Set monthly amounts ranging from \$893 per month to \$1,315 per month (FY24 rental amount \$893 per month)

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

Notes to the Financial Statements

Note 8. Leases (continued)

Lease payable (continued)

Lease Description	Commencement Date	Expiration Date	Option Expiration Date	Option Terms	Rental Amount
Public Integrity Bureau Office	11/1/2021	6/30/2024	6/30/2026	1 two-year term	\$1,801 per month
Covington Law Enforcement Complex	7/1/2024	6/30/2028	6/30/2032	1 four-year term	\$14,900 per month
Emile Strain Tower License	8/1/2015	7/30/2020	7/30/2025	4 five-year terms	\$1,700 + 3% annual increase (FY24 rental amount \$2,090-\$2,153 per month)
Pearl River Tower License	11/1/2016	11/1/2021	10/31/2026	4 five-year terms	\$1,400 + 3% annual increase (FY24 rental amount \$1,672-\$1,722 per month)
Talisheek Tower License	5/28/2012	5/28/2022	5/28/2027	5 five-year terms	\$1,200 plus annual CPI increase (FY24 rental amount \$1,543-\$1,588 per month)
Printer/Copy Machine Equipment	4/1/2024	3/30/2028	N/A	N/A	\$4,703 per month for equipment - maintenance excluded from lease calculations

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

Notes to the Financial Statements

Note 8. Leases (continued)

Lease payable (continued)

The future principal and interest lease payments as of June 30, 2024 were as follows:

Fiscal Year				
Ending	Principal		Interest Payments	Total
June 30,	Payments			
2025	\$ 290,457	\$	51,213	\$ 341,670
2026	264,969		46,043	311,012
2027	232,860		38,467	271,327
2028	200,497		31,859	232,356
2029	163,548		26,508	190,056
2030-2035	533,480		73,082	606,562
2036-2041	30,233		44,455	74,688
2042-2047	41,085		38,097	79,182
2048-2053	54,188		29,596	83,784
2054-2059	70,158		18,465	88,623
2060-2064	65,460		4,647	70,107
Totals	<u>\$ 1,946,935</u>	\$	<u>402,432</u>	<u>\$ 2,349,367</u>

Changes in the sheriff's lease liability for the year ended June 30, 2024 is as follows:

Balance			Balance	Due Within
July 1, 2023	Additions	Reductions	June 30, 2024	One Year
\$ 771,486	\$ 1,491,989	\$ (316,540)	\$ 1,946,935	\$ 290,457

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

Notes to the Financial Statements

Note 9. Long-Term Debt

The following is a summary of long-term debt of the sheriff for the year ended June 30, 2024:

Type of Debt	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Certificate of Indebtedness					
Series 2014	\$ 7,598,433	\$ -	\$ (1,168,071)	\$ 6,430,362	\$ 1,208,071
Certificate of Indebtedness					
Series 2020	4,180,791	-	(462,599)	3,718,192	482,599
Total Governmental Activities					
Long-term Debt	<u>\$ 11,779,224</u>	<u>\$ -</u>	<u>\$ (1,630,670)</u>	<u>\$ 10,148,554</u>	<u>\$ 1,690,670</u>

At June 30, 2024, the sheriff was obligated under the following agreements:

On March 20, 2014, the sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2024, the bonds had fixed rates ranging from 3.0% to 3.25%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

On December 9, 2020, the sheriff issued \$4,645,000 in Limited Tax Refunding Bonds with interest rates of 3.0%. The proceeds were used to advance refund \$4,860,000 of outstanding Series 2011 Limited Tax Revenue Bonds which 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, which had interest rates ranging from 3.0% to 4.0%. The net proceeds of \$4,945,364 (including a \$425,989 premium and after payment of \$125,625 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds of \$4,860,000 and \$85,364 of accrued interest. As a result, the Series 2011 Limited Tax Revenue Bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. There was no difference in the reacquisition price and the net carrying amount of the old debt thus no deferred outflow or inflows of resources are recognized. The advance refunding reduced its total debt service payments by \$459,231 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$389,037. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. ("S&P") has assigned the Series 2020 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. The agency is compliant with federal arbitrage regulations related to the bonded debt.

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

Notes to the Financial Statements

Note 9. Long-Term Debt (Continued)

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

Year Ending June 30	Principal	Bond Premium	Total Principal and Bond Premium	Interest	Total
2025	\$ 1,625,000	\$ 65,670	\$ 1,690,670	\$ 300,250	\$ 1,990,920
2026	1,670,000	65,670	1,735,670	251,500	1,987,170
2027	1,730,000	65,670	1,795,670	201,400	1,997,070
2028	1,795,000	65,670	1,860,670	147,925	2,008,595
2029	1,850,000	65,677	1,915,677	90,813	2,006,490
Thereafter	1,065,000	85,197	1,150,197	48,150	1,198,347
Total	\$ 9,735,000	\$ 413,554	\$ 10,148,554	\$ 1,040,038	\$ 11,188,592

In January 2024, the sheriff entered into a financed purchase agreement with Axon Enterprises for the purchase of 380 Tasers and taser accessories. The financed purchase total is \$803,787 to be paid over 4 years, ending January 2028, with the sheriff obtaining full ownership at the end of the term. The agreements have been recorded at the present value of their future minimum payments as of the inception date. The financed purchase included a prepayment. The assets acquired through these agreements are included in the assets not in service category of assets in note 7 and have a cost of \$812,367 and accumulated depreciation of \$0 as of June 30, 2024.

Type of Debt	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Financed Purchase Agreement	\$ -	\$ 803,787	\$ -	\$ 803,787	\$ 186,734
Total Governmental Activities					
Long-term Debt	\$ -	\$ 803,787	\$ -	\$ 803,787	\$ 186,734

Annual installments remaining as of June 30, 2024 were as follows:

Fiscal	Principal	Interest	Total
2025	\$ 186,734	\$ 5,602	\$ 192,336
2026	195,961	5,879	201,840
2027	205,556	6,167	211,723
2028	215,536	6,466	222,002
Totals	\$ 803,787	\$ 24,114	\$ 827,901

The sheriff had no unused lines of credit as of June 30, 2024.

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits

General Information about the OPEB Plan

Plan Description and Administration – The sheriff provides certain continuing health care and life insurance benefits for its retired employees through the St. Tammany Parish Sheriff's OPEB Plan (the OPEB Plan). The OPEB plan is a single-employer defined benefit OPEB plan administered by the sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the sheriff. In fiscal year 2020, the St. Tammany Parish Retired Employees' Insurance Fund (the STREIF) was established to provide for funding of insurance premiums for eligible retired sheriffs, retired deputy sheriffs, and other retired employees of the Sheriff's Office in accordance with the provisions of Section 13:5554.5 of the Louisiana Revised Statute. The STREIF is included as a fiduciary fund in the sheriff's financial statements because it meets the specific criteria of an OPEB trust as defined by GASB No. 75. Separate stand-alone statements are not issued for the plan.

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

Plan Membership – At June 30, 2024, the Plan's membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	190
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>669</u>
	<u>859</u>

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

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

General Information about the OPEB Plan (Continued)

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

Contributions – The sheriff has the authority to establish and amend the contribution requirements of the sheriff and the plan members. Plan members are not required to contribute to their post employment benefits costs. Contributions are generally funded proportionately by the general fund and jail special revenue fund. In June 2024, the sheriff contributed \$1,292,380 to the STREIF.

Investments

Investment policy – The Investment Advisory Board meets with the STREIF's Financial Advisor periodically to review the asset allocation and to make recommendations to the trustee for any changes deemed necessary. The following was the asset allocation policy as of June 30, 2024:

Asset Class	Target Allocation
Total Mutual Funds - Fixed Income	48%
Total Mutual Funds - Equity Based	50%
Cash and Cash Equivalents	2%

The actual asset allocation as of June 30, 2024 was as follows:

Asset Class	Actual Allocation
Total Mutual Funds - Fixed Income	33.17%
Total Mutual Funds - Equity Based	36.91%
Cash and Cash Equivalents	29.92%

Concentrations- The STREIF has over 5% of its assets invested in the following funds: American Growth Fund of America (GFFFX) (5.86%), T Rowe Price Equity Income (PRFDX) (5.19%), Vanquard 500 Index Income (VFIAX) (5.59%), and Blackrock Strategic Income Opportunities Funds (BSIIX) (6.75%).

Rate of Return – For the year ended June 30, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 8.35%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Net OPEB Liability

The components of the net OPEB liability of the sheriff at June 30, 2024, were as follows:

Total OPEB liability	\$ 34,968,970
Less: Plan fiduciary net position	9,395,596
Sheriff's net OPEB liability	<u>\$ 25,573,374</u>
Plan fiduciary net position as a percentage of the total OPEB liability	26.87%

The sheriff's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar, open
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.5% annually
Salary increases	2.5% annually, including inflation
Employee turnover	13%
Expected remaining service lives	5 years (Prior measurement 12 to 15 years)
Investment rate of return	5.0% annually (Beginning of Year to Determine ADC) 5.0% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for 10 years and 4.5% annually thereafter
Mortality	RP-2000 without projection

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2023.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2024 are summarized in the following table:

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Net OPEB Liability (Continued)

Asset Class	Long-Term Expected Real Rate of Return
Mutual Fund - Domestic Equity	4.8%
Mutual Fund - Bonds	2.4%
Mutual Fund - International Equity	5.9%
Cash and Cash Equivalents	0.9%

Discount Rate – The discount rate used to measure the total OPEB liability was 5.0%. The projection of cash flows used to determine the discount rate assumed that the sheriff contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at July 1, 2023	\$ 32,514,793	\$ 7,480,557	\$ 25,034,236
Changes for the year:			
Service cost	420,132	-	420,132
Interest	1,598,333	-	1,598,333
Differences between expected and actual experience	1,531,997	-	1,531,997
Employer contributions to trust	-	1,292,380	(1,292,380)
Net investment income	-	622,659	(622,659)
Changes in assumptions	-	-	-
Benefit payments			
a. From trust	-	-	-
b. Direct	(1,096,285)	-	(1,096,285)
Net changes	2,454,177	1,915,039	539,138
Balances at June 30, 2024	\$ 34,968,970	\$ 9,395,596	\$ 25,573,374

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

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

	1.0% Decrease 4.0%	Current Discount Rate 5.0%	1.0% Increase 6.0%
Net OPEB Liability	\$ 31,749,586	\$ 25,573,374	\$ 20,418,520

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

	1.0% Decrease 4.5%	Current Trend Rate 5.5%	1.0% Increase 6.5%
Net OPEB Liability	\$ 20,297,276	\$ 25,573,374	\$ 31,863,061

OPEB Expense (Benefit) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the sheriff recognized OPEB expense (benefit) of \$(1,485,520). At June 30, 2024, 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	\$ 1,980,549	\$ 5,537,692
Net difference between projected and actual earnings on OPEB plan investments	132,308	-
Changes in Assumptions	1,171,963	-
Total	\$ 3,284,820	\$ 5,537,692

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

Fiscal Years Ending June 30th	Net Amount to be Recognized
2025	\$ (495,699)
2026	(337,262)
2027	(783,188)
2028	(54,774)
2029	(317,909)
Thereafter	(264,040)
	<u>\$ (2,252,872)</u>

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

Notes to the 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 stand-alone financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana Legislative Auditor's website at www.la.la.gov or may be obtained by writing to the Sheriff's 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 per month and who at the time of original employment were 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 prior to January 1, 2012:

Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's final average compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of final average compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

Members who became eligible for membership on or after January 1, 2012:

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

<u>Eligible for Membership</u>	<u>Calculation of Final Average 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.
On or After July 1, 2013	Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Disability benefits

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

Survivor benefits

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic Option 2 benefit. The additional benefit payable to children shall be the same as those for members who die in the line of duty. In lieu of receiving Option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

For members retiring before July 1, 2001 in lieu of terminating employment and accepting a service retirement, members can elect to participate in the Deferred Retirement Option Plan (DROP). Upon entering the DROP, employee and employer contributions cease. The monthly retirement benefit that would have been paid if the member ceased employment is deposited into the DROP account for up to three years. Funds held in the DROP account earn interest and can be disbursed to the member upon request. Effective July 1, 2001, the Back-DROP program replaced the DROP program. In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. A member's Back-DROP benefit is the maximum monthly retirement benefit multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of Living Adjustments

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. The sheriff was required to contribute 11.50% from July 1, 2022 to June 30, 2024. Employees are required to contribute 10.25% of their annual pay. In addition, the Fund also received non-employer contributions including ad valorem taxes, insurance premium taxes and state revenue sharing funds. The support from other non-employer contributing entities is not considered to be a special funding situation. The sheriff's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The sheriff's proportionate share of employer contributions for the measurement period was \$4,571,070 and the proportionate share of non-employer contributions was \$2,381,134.

The sheriff's actual contributions to the pension for the years ended June 30, 2024, 2023, and 2022 were \$4,752,068, \$4,429,202, and \$4,238,106, respectively.

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

The sheriff had short-term payables for employer and employee contributions which were due to the Fund at June 30, 2024 in the amounts of \$82,594 and \$73,616, respectively.

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

At June 30, 2024, the Sheriff's Office reported a liability of \$43,468,015 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liabilities used to calculate the net pension liability was determined by an actuarial valuation as of that date. The sheriff's reported liability as of June 30, 2024 changed by \$5,616,737 from the prior year liability of \$37,851,278 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, 2023, the sheriff's proportion was 4.946420%, which was an increase of 0.289442% from the 4.656978% proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the sheriff recognized pension expense of \$14,108,608.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

At June 30, 2024, the sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,066,620	\$ 795,556
Changes in assumptions	3,341,092	-
Net difference between projected and actual earnings on pension plan investments	8,683,300	-
Changes in proportion and differences between sheriff's contributions and proportionate share of contributions	1,332,967	313,554
Contributions made subsequent to the measurement date	4,752,068	-
	<u>\$ 26,176,047</u>	<u>\$ 1,109,110</u>

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

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

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

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Pension Liabilities (Assets), Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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 the 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 \$4,752,068 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30th</u>	<u>Amount</u>
2025	\$ 6,019,525
2026	3,394,734
2027	10,205,307
2028	695,303
	<u>\$ 20,314,869</u>

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.85%, net of investment expense including inflation
Projected Salary Increases	5.00% (2.50% inflation, 2.50% Merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2023-2021: 5 years; 2020-2018: 6 years; 2017-2016: 7 years; 2015-2014: 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, 2014 through June 30, 2019. 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.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

Actuarial Assumptions (Continued)

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.

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, 2023 valuation were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equities	62.00%	6.69%	4.15%
Fixed Income	25.00%	4.92%	1.23%
Alternatives	13.00%	5.77%	0.75%
Total	<u>100.00%</u>		<u>6.13%</u>
Inflation			<u>2.49%</u>
Expected Arithmetic Nominal Return			<u>8.62%</u>

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by the 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, 2022 valuation, the discount rate used to measure the total pension liability was 6.85%.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

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 6.85%, 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 (5.85%) or 1 percentage point higher (7.85%) than the current rate:

1% Decrease 5.85%	Current Discount Rate 6.85%	1% Increase 7.85%
\$ 77,026,045	\$ 43,468,015	\$ 15,481,195

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 which is an 'other employee benefit 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.

For the year ended June 30, 2024, the sheriff made employer contributions to the deferred compensation plan in the amount of \$1,245,601 which is included as a public safety payroll benefits expenditure on the statement of revenues, expenditures, and changes in fund balance. The sheriff's portion of contributions are generally funded proportionately by the general fund and jail special revenue fund. The sheriff had short-term payables for employer contributions which were due to the plan at June 30, 2024 in the amount of \$23,180. The sheriff matched 6% of employee contributions on eligible compensation from January 1, 2023 through December 31, 2023, and 7% of employee contributions on eligible compensation from January 1, 2024 through June 30, 2024. Only percentage-based employee contributions of full-time employees are eligible for any employer matching contributions. The match is discretionary and may change from one calendar year to the next. Compensation eligible for employer match is limited to full time base pay, annual leave taken, EIB, military, bereavement leave taken, and supplemental pay. Participants are immediately 100% vested in employer contributions.

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

Notes to the Financial Statements

Note 13. Litigation and Contingency

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

Note 14. Subscription-Based Information Technology Arrangements (SBITAs)

The sheriff accounts for SBITAs under GASB Statement No. 96, *SBITAs*. This statement required software arrangements to be recognized and measured using the facts and circumstances that existed at the beginning of the period of implementation. Accordingly, SBITAs liabilities for fiscal year 2024 were measured using the remaining agreement terms as of July 1, 2022. SBITAs right-to-use assets were measured based on the SBITAs liabilities at the same date.

SBITA Obligations Payable

The sheriff has contracted with multiple information technology software vendors to track employee timekeeping, provide officer safety technology, and to assist with data analysis. As of June 30, 2024, the value of the SBITA liability was \$1,669,981. The sheriff is required to make annual principal and interest payments as detailed below. The subscriptions have an interest rate of 3% based on the sheriff's estimated incremental borrowing rate. The assets have estimated useful lives consistent with the subscription terms. The value of the subscription assets as of the end of the current fiscal year was \$2,350,549 and had accumulated amortization of \$675,929.

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

Notes to the Financial Statements

Note 14. Subscription-Based Information Technology Arrangements (SBITAs) (Continued)

SBITA Obligations Payable (Continued)

SBITA Description	Commencement Date	Expiration Date	Option Expiration Date	Annual Payment Amount
Employee Timekeeping System	9/4/2020	9/3/2025	9/3/2026	46,044
Officer Safety Technology	7/1/2023	6/30/2028	n/a	375,680
Officer Safety Technology - Expansion	1/1/2024	12/31/2028	n/a	422,589
				25,769-
				28,987

The sheriff had no software arrangements that were in scope for SBITAs with variable future payments based on usage or number of licenses.

The future principal and interest subscription payments as of June 30, 2024 were as follows:

Fiscal Year Ending June 30,	Principal Payments	Interest Payments	Total
2025	\$ 397,394	\$ 50,099	\$ 447,493
2026	425,373	38,178	463,551
2027	408,791	25,416	434,207
2028	438,423	13,153	451,575
Totals	\$ 1,669,981	\$ 126,846	\$ 1,796,827

Changes in the sheriff's subscription asset and liability for the year ended June 30, 2024 are as follows:

	Beginning Balance as Previously Reported	Additions	Reductions	Ending Balance
Subscription Assets	\$951,612	\$1,967,886	\$(1,244,878)	\$1,674,620
Subscription Liabilities	\$954,317	\$ 1,581,877	\$(866,213)	\$1,669,981

Included in "Reductions" is the termination of a SBITA resulting in the reduction of the Right to Use asset in the amount of 717,494, the reduction of the SBITA obligation payable in the amount of 716,757, and a related loss of \$737.

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

Notes to the Financial Statements

Note 15. Self-Insurance

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

Liability Risk Management

The sheriff has established a self-insurance fund to account for and finance risks for general liability, professional liability, and automobile liability. The sheriff purchases insurance contracts for the coverage of general liability, professional liability, automobile liability, marine and unmanned aircraft coverage, buildings and contents coverage and a cyber risk policy.

Policies in effect for fiscal year 2024 have a coverage limit per occurrence of \$5,000,000 for general liability, for professional liability, and for automobile liability. There is an annual aggregate limit of \$5,000,000 for the general liability and professional liability coverages. The self-insured retention (deductible) is \$1,000,000 per occurrence for general liability, per act for professional liability and per accident for auto liability. There is also a separate cyber liability policy in effect for fiscal year 2024 with a coverage limit of \$1,000,000 and a self-insured retention of \$25,000 per each claim or event. The marine coverage limit is \$2,000,000 with a self-insured retention of \$10,000 for any one accident or occurrence. The Unmanned Aircraft (UAS) Drone coverage limit is \$3,000,000 with a self-insured retention of 10% per the scheduled aircrafts' insured value, per occurrence. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. Resources to fund the plan are recorded as revenues. Settlements did not exceed coverages in the current year. There is no longer an aggregate retention limit, although, the expected retained losses for any year is between \$1,300,000 and \$1,500,000. Claim and judgment liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claim and judgment liabilities include an amount for claims that have been incurred but not paid as of June 30, 2024. These liabilities are recorded at their present value of \$1,608,602.

Of the \$1,608,602 payable, \$888,602 is considered current and \$720,000 is considered long-term. Changes in prior year estimates are related to claims that are no longer payable. Changes in the balances of claim liabilities during fiscal years 2024, 2023 and 2022, are as follows:

	2024	2023	2022
Beginning of Year Liability	\$ 1,729,996	\$ 2,502,180	\$ 88,372
Claims Incurred	2,230,102	1,184,728	1,816,954
Claims Payments	(1,446,496)	(1,956,912)	(1,028,146)
Changes to Prior Year Estimates	(905,000)	-	1,625,000
Balance at Fiscal Year End	\$ 1,608,602	\$ 1,729,996	\$ 2,502,180

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

Notes to the Financial Statements

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2024, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$862,622.

Note 17. Intergovernmental Agreement

Effective January 1, 2016, the sheriff and the parish entered into an agreement whereas the parish recognized 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 recognized 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 recognized 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. Multiple amendments to the above agreement were entered into in the years following the March of 2018 expiration of a parish government sales and use tax. This series of agreements provided for the sheriff to pay all costs as incurred and the parish providing fixed monthly payments to the sheriff, with the most recent amendment expiring December 31, 2021.

The sheriff maintains the parish is statutorily required to pay for costs associated with caring for parish prisoners incarcerated in the St. Tammany Parish Jail and the costs for the maintenance and operation of the facility, regardless of a written contract or funding available. For the first six months of calendar year 2022, the sheriff invoiced the parish monthly based on 1/12th of the Jail Fund budgeted costs, with a reconciliation to actual costs quarterly with financial reports provided to the parish. For all of fiscal years 2023 and 2024, the sheriff invoiced the parish monthly based on actual costs incurred.

The St. Tammany Parish Government has filed a declaratory judgement requesting relief from numerous statutorily mandated funding obligations to various government entities, including the St. Tammany Parish Sheriff's Office. In September of 2023, the sheriff responded to the parish's request and demanded payment for the outstanding balance of unpaid invoices from June of 2022 forward. Based on the Parish's adopted budget for their calendar year 2024 and the unpaid invoices as of June 30, 2024, an allowance for doubtful accounts has been recorded for the unpaid invoices remaining from fiscal year 2022. Unpaid invoices originating in fiscal year 2023 and 2024 have been recorded as unavailable revenue. See Note 6.

Note 18. Facilities Occupied by the Sheriff Paid by the Parish

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

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

Notes to the Financial Statements

Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 2024, expenditures were below appropriations in the General Fund by \$3,834,409; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2024, expenditures were below appropriations in the Jail Special Revenue Fund by \$778,228; budgeted expenditures exceeded actual expenditures during this fiscal year.

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2024, are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 14,418,935
Jail Special Revenue Fund	6,009,419	295,350
Commissary Special Revenue Fund	-	968,643
Capital Projects Fund	6,500,000	-
Bond Sinking Fund	1,881,129	-
St. Tammany Retired Employees' Insurance Fund	1,292,380	-
Total	\$ 15,682,928	\$ 15,682,928

Transfers from the General Fund (\$997,030) and the Jail Special Revenue Fund (\$295,350) to the St. Tammany Retired Employees' Insurance Fund represent proportionate amounts to fund future OPEB benefits. Transfers from the General Fund (\$5,040,776) and the Commissary Special Revenue Fund (\$968,643) to the Jail Special Revenue Fund represent amounts to cover the deficit. Transfers from the General Fund (\$6,500,000) to the Capital Projects Fund represent amounts committed to future capital projects. Amounts transferred from the General Fund (\$1,881,129) to the Bond Sinking Fund represent amounts required for bond payments.

The composition of interfund receivables and payables as of June 30, 2024, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Jail Fund	\$ 2,235,095
Capital Projects Fund	General Fund	500,000
	Total	\$ 2,735,095

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

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

Notes to the Financial Statements

Note 20. Interfund Transactions (Continued)

Receivable in the amount of \$722,501 is recorded on the internal service fund considering it is on the accrual basis of accounting and expense is recognized when the liability is incurred. Payable is not recorded in the general fund as of June 30, 2024 considering it is on the modified accrual basis of accounting and the expenditure is recognized only as liabilities come due for payment. These payments were not due until subsequent to year end. Interfund balances are eliminated on the Government-Wide Statement of Net Position.

Note 21. Jail Special Revenue Fund Financial Reporting

During the fiscal year ending June 30, 2012, the Sheriff's Office began issuing Jail Financial Reports to the St. Tammany Parish Government on a quarterly basis, per the recommendation of the Louisiana Legislative Auditors draft report dated December 20, 2010. During the fiscal year ending June 30, 2024, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.

Note 22. Ex-Officio Tax Collector

At June 30, 2024, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$28,834,445. During the year ended June 30, 2024 the Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected by taxing body as follows for the 2023 tax year:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 5,388,875	\$ 67,937
Alimony 2	1,018,858	14,653
Animal Shelter	2,572,401	33,684
Assessor	6,405,140	83,872
City of Covington	3,441,934	56,530
Covington Tree Removal	5,080	685
City of Mandeville	2,127,806	17,557
City of Slidell	8,140,201	126,250
Coroner's Millage	7,974,528	104,418
Council on Aging/STARC	4,707,399	61,640
Drain District #2 Phs. 2	68,659	473
Drain District #5 Phs. 1	78,270	240
Drainage District #4	313,551	2,530
Drainage Maintenance	4,347,270	56,926
Fire District #1	24,658,287	317,267
Fire District #1 Parcel Fee	1,423,606	13,792
Fire District #2	6,010,159	23,612
Fire District #3	1,956,979	38,887
Fire District #4	17,143,812	352,450

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Fire District #5	1,157,394	9,693
Fire District #6	688,317	4,108
Fire District #7	1,018,406	6,353
Fire District #8	1,585,744	16,524
Fire District #9	1,057,001	10,483
Fire District #11	2,267,872	32,206
Fire District #12	7,925,371	58,848
Fire District #13	4,000,271	37,717
Florida Parish Juvenile Ctr.	7,073,982	92,631
Lakeshore Village Dev. District	4,133,409	16,376
Law Enforcement	29,771,363	375,228
Library	14,868,137	194,689
Lighting District #1	1,734	-
Lighting District #4	3,693	-
Lighting District # 6	115,761	871
Lighting District #7	1,558	-
Lighting District #11	5,100	25
Lighting District #14	22,050	300
LTC Assmnt Fee Other	17,540	-
LTC Assmnt/Public Ser.	64,372	3,447
Mosquito District #2	8,617,122	112,841
Northshore Harbor Center	189,355	2,454
Parish Code Enforcement	16,405	4,575
Parish Blighted	2,000	-
Public Health	4,578,770	59,955
Recreation District #1	4,455,988	91,501
Rec. Dist 1 Special 2	197,689	242
Recreation Dist. 1 Special	356,150	2,767
Recreation District #4	442,234	7,470
Recreation District #6	367,765	2,195
Recreation District #11	844,142	7,044
Recreation District #12	390,337	3,266
Recreation District #14	3,974,053	22,646
Road Lighting District #9	82,026	288

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Road Lighting District #10	1,600	-
School Add. Support II	7,074,087	92,631
School Bldg. Repair	8,077,141	105,766
School Contruction Tax	8,951,737	117,217
School District #12	35,755,638	468,197
School Maint. Operations	11,369,726	148,878
School Operation & Maint.	83,369,514	1,091,667
School Security SRO MHP	4,887,477	63,999
Slidell Grass Cutting	1,938	2,040
Slidell Hospital District	5,832,867	75,891
Sub-Drainage Dist. 3 of Gravity	60,400	-
Sub-Drainage District #2	121,750	-
TBRLAND Fire Protection	17,848	125
Town of Abita Springs	423,997	5,319
Town of Madisonville	154,343	1,807
Town of Pearl River	256,374	2,431
Tamanend CDD	106,916	-
Water District #2	124,751	851
Total	\$ 364,664,030	\$ 4,726,965

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, 2024 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 4,844,763	\$ 727,014	\$ 4,117,749

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

Notes to the Financial Statements

Note 22. Ex-officio Tax Collector (Continued)

The total Sales Tax collections on behalf of other taxing authorities for the year ended June 30, 2024 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 72,409,086	\$ 829,118	\$ 71,579,968
St. Tammany Parish School Board 1977	72,409,086	829,118	71,579,968
Law Enforcement District	18,095,813	207,201	17,888,612
District No. 3	76,086,285	870,590	75,215,695
Motel Tourist Commission	1,993,047	22,719	1,970,328
Recreation District	28,192	334	27,858
St. Tammany Events Center Hotel Occupancy	646,337	7,384	638,953
City of Slidell	26,935,815	308,196	26,627,619
City of Mandeville	21,709,421	249,282	21,460,139
City of Covington	17,203,547	197,632	17,005,915
Town of Pearl River	2,505,148	28,444	2,476,704
Town of Madisonville	1,819,822	20,786	1,799,036
Town of Abita Springs	1,650,990	18,704	1,632,286
Nord Du Lac EDD	664,461	7,624	656,837
Rooms to Go	713	7	706
Summit Fremaux	834,081	9,577	824,504
Village of Folsom	1,270,322	14,601	1,255,721
City of Sun	112,126	1,320	110,806
Jail Expansion	15,824	183	15,641
New Courthouse	15,824	183	15,641
Northshore Square EDD	109,657	1,263	108,394
Camellia Square	158,791	1,814	156,977
Camellia Square Hotel	32,656	373	32,283
HWY 59 EDD	2,004	23	1,981
Total	\$ 316,709,048	\$ 3,626,476	\$ 313,082,572

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

Notes to the Financial Statements

Note 23. Tax Abatements

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

As of June 30, 2024, the Sheriff had not entered into any tax abatement agreements. However, the Sheriff was subject to tax abatements granted by other governments: The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP), and The Restoration Tax Abatement Program (RTA)

ITEP

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption. In fiscal year 2024, the Sheriff's Ad Valorem tax revenue was reduced by \$71,755 due to ITEP agreements entered into by the State.

RTA

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development or expansion of an existing structure. In fiscal year 2024, the Sheriff's Ad Valorem tax revenue was reduced by \$25,785 due to the RTA program.

Note 24. Construction and Other Significant Commitments

The sheriff has two active construction projects as of June 30, 2024. The first project is to construct a new district patrol headquarters for the third district. At year end, the sheriff's remaining commitments with the contractor is \$40,000 for this project. \$2,625,568 has been spent as of June 30, 2024 on this construction contract. The second project is to renovate a new district patrol headquarters for the first district. At year end, the sheriff's remaining commitments with the contractor is \$454,477 for this project. \$912,675 has been spent as of June 30, 2024 on this construction contract. As discussed in note 1, Budgetary information, Budgetary basis of accounting, the encumbrances and related appropriation technically lapse at the end of the year, but are reappropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were \$1,156,384 in the general fund and \$1,751,272 in the capital projects fund.

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

Notes to the Financial Statements

Note 25. Change in Accounting Principles

For the fiscal year ended June 30, 2024, the Sheriff's Office implemented GASB Implementation Guide No. 2021-1 Section 5.1. With the implementation, the Sheriff's Office is required to capitalize assets whose individual costs are less than the capitalization threshold for an individual asset if those assets are significant.

Net position for Governmental Activities as of July 1, 2023 has been restated as follows for the implementation of GASB Implementation Guide No. 2021-1 Section 5.1.

Net Position, Beginning of Year, as previously stated	\$ 47,241,416
Increase in Capital Assets	259,225
Total Prior Period Adjustment	259,225
Net Position, Beginning of Year, as restated	\$ 47,500,641

Note 26. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 29, 2024, 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.

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



REQUIRED SUPPLEMENTAL
INFORMATION
(PART II)

SCHEDULES OF OTHER
POST EMPLOYMENT
BENEFIT FUNDING

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in Net OPEB Liability and Related Ratios
Last Seven Fiscal Years

	Fiscal year ended June 30 of						
	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 420,132	\$ 377,273	\$ 429,305	\$ 386,081	\$ 549,633	\$ 860,106	\$ 994,483
Interest	1,598,333	1,727,103	1,607,377	1,588,595	1,530,327	1,787,644	1,709,091
Differences between expected and actual experience	1,531,997	(3,615,835)	1,348,642	(635,754)	(2,937,044)	(6,482,079)	404,051
Changes in assumptions	-	-	-	-	(10,113,912)	2,343,927	-
Benefit payments	(1,096,285)	(1,031,615)	(949,979)	(976,594)	(984,899)	(971,722)	(1,183,941)
Net change in total OPEB liability	2,454,177	(2,543,074)	2,435,345	362,328	(11,955,895)	(2,462,124)	1,923,684
Total OPEB liability - beginning	32,514,793	35,057,867	32,622,522	32,260,194	44,216,089	46,678,213	44,754,529
Total OPEB liability - ending (a)	\$ 34,968,970	\$ 32,514,793	\$ 35,057,867	\$ 32,622,522	\$ 32,260,194	\$ 44,216,089	\$ 46,678,213
Plan Fiduciary Net Position							
Contributions - employer	\$ 1,292,380	\$ 2,584,760	\$ 1,285,220	\$ 1,281,640	\$ 2,354,790	\$ -	\$ -
Net investment income	622,659	319,662	(651,726)	306,210	1	-	-
Net change in plan fiduciary net position	1,915,039	2,904,422	633,494	1,587,850	2,354,791	-	-
Plan fiduciary net position - beginning	7,480,557	4,576,135	3,942,641	2,354,791	-	-	-
Plan fiduciary net position - ending (b)	\$ 9,395,596	\$ 7,480,557	\$ 4,576,135	\$ 3,942,641	\$ 2,354,791	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 25,573,374	\$ 25,034,236	\$ 30,481,732	\$ 28,679,881	\$ 29,905,403	\$ 44,216,089	\$ 46,678,213
Plan fiduciary net position as a percentage of the total OPEB liability	26.87%	23.01%	13.05%	12.09%	7.30%	0.00%	0.00%
Covered-employee payroll	\$ 39,291,905	\$ 38,333,565	\$ 32,563,064	\$ 31,768,843	\$ 33,464,500	\$ 32,648,292	\$ 28,146,800
Net OPEB liability as a percentage of covered-employee payroll	65.09%	65.31%	93.61%	90.28%	89.36%	135.43%	165.84%
Notes to Schedule:							
Benefit Change:	None	None	None	None	None	None	None
<i>Changes in Assumptions:</i>							
Salary increases:	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	4.00%
Employee turnover:	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	12.00%
Expected remaining service lives (years):	5	5	5	5	5	12	15
Discount Rate:	5.00%	5.00%	5.00%	5.00%	5.00%	3.50%	3.87%

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Employer Contributions
For the Last Five Fiscal Years

	2024	2023	Fiscal year ended June 30 of		
			2022	2021	2020
Valuation date	7/1/2023	7/1/2022	7/1/2021	7/1/2020	7/1/2019
Discount Rate - Beginning of Year to Determine ADC	5.00%	5.00%	5.00%	5.00%	3.50%
Discount Rate - As of End of Year Measurement Date	5.00%	5.00%	5.00%	5.00%	5.00%
Actuarially determined contribution	\$ 2,048,645	\$ 2,360,153	\$ 2,294,972	\$ 2,331,470	\$ 2,953,721
Contributions in relation to the actuarially determined contribution					
Employer contributions to trust	1,292,380	2,584,760	1,285,220	1,281,640	2,354,790
Employer-paid retiree premiums	1,096,285	1,031,615	949,979	976,594	984,899
	<u>2,388,665</u>	<u>3,616,375</u>	<u>2,235,199</u>	<u>2,258,234</u>	<u>3,339,689</u>
Contribution deficiency (excess)	<u>\$ (340,020)</u>	<u>\$ (1,256,222)</u>	<u>\$ 59,773</u>	<u>\$ 73,236</u>	<u>\$ (385,968)</u>
Covered-employee payroll	\$ 39,291,905	\$ 38,333,565	\$ 32,563,064	\$ 31,768,843	\$ 33,464,500
Contributions as a percentage of covered employee payroll	6.08%	9.43%	6.86%	7.11%	9.98%

Notes to Schedule:

Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported

Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar, open
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.5% annually
Healthcare trend	5.5% annually for 10 years and 4.5% annually thereafter
Salary increases	2.5% annually, including inflation
Retirement age	Attainment of 30 years of service at any age; or age 60 and 15 years of service.
Mortality	RP-2000 without projection
Turnover	Age specific table with an average of 13% when applied to the active census

Contributions are not based on measure of pay.

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Investment Returns
For the Last Five Fiscal Years

	Fiscal year ended June 30 of				
	2024	2023	2022	2021	2020
Annual money-weighted rate of return, net of investment expense	8.35%	6.63%	-12.75%	16.04%	0.00%

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

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



REQUIRED SUPPLEMENTAL
INFORMATION

(PART II)

SCHEDULES OF PENSION
FUNDING
SHERIFFS' PENSION AND
RELIEF FUND

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

	2024	2023	2022	2021	Fiscal year ended June 30 of		2018	2017	2016	2015
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Period	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability (asset)	4.946420%	4.656978%	4.489283%	4.410718%	4.565583%	4.436167%	5.007747%	4.991651%	5.004422%	4.979735%
Proportionate share of the net pension liability (asset)	\$ 43,468,015	\$ 37,851,278	\$ (2,224,665)	\$ 30,527,254	\$ 21,596,253	\$ 17,011,141	\$ 21,684,915	\$ 31,681,485	\$ 22,307,301	\$ 19,719,771
Covered payroll during measurement period	\$ 38,514,800	\$ 34,596,784	\$ 32,950,531	\$ 32,622,980	\$ 32,057,078	\$ 30,540,416	\$ 34,720,913	\$ 34,239,113	\$ 33,270,225	\$ 32,164,226
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	112.86%	109.41%	-6.75%	93.58%	67.37%	55.70%	62.45%	92.53%	67.05%	61.31%
Plan fiduciary net position as a percentage of the total pension liability	83.94%	83.90%	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%

Notes:

Changes in Assumptions:

For the measurement period ended June 30, 2023, 2022, and 2021, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed five years as the expected remaining service life. For measurement periods ended June 30, 2020, 2019, 2018, 2015, and 2014, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed six years as the expected remaining service lives. For measurement periods ended June 30, 2017 and 2016, seven years was assumed. The report for the Sheriffs' Pension and Relief fund is available on the Louisiana Legislative Auditor's website at www.la.la.gov or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

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

	2024	2023	2022	2021	Fiscal year ended June 30 of		2018	2017	2016	2015
					2020	2019				
Statutorily required contributions	\$ 4,752,068	\$ 4,429,202	\$ 4,238,106	\$ 4,036,440	\$ 3,996,315	\$ 3,926,992	\$ 3,893,903	\$ 4,600,521	\$ 4,707,878	\$ 4,741,007
Contributions in relation to the statutorily required contributions	(4,752,068)	(4,429,202)	(4,238,106)	(4,036,440)	(3,996,315)	(3,926,992)	(3,893,903)	(4,600,521)	(4,707,878)	(4,741,007)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll during fiscal year	41,322,330	38,514,800	34,596,784	32,950,531	32,622,980	32,057,078	30,540,416	34,720,913	34,239,113	33,270,225
Contributions as a percentage of covered payroll	11.50%	11.50%	12.25%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%

Note:

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



COMBINING AND
INDIVIDUAL FUND
FINANCIAL
STATEMENTS AND
SCHEDULES

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Nonmajor Governmental Funds
June 30, 2024

Commissary Special Revenue Fund

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

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.

Opioid Abatement Special Revenue Fund

The Opioid Abatement Special Revenue Fund accounts for the proceeds of settlement funds dedicated to opioid abatement. Expenditures of the fund are for the operation of the opioid abatement program.

Bond Sinking Fund

The Bond Sinking Fund accounts for all scheduled bond payments issued related to the Series 2014 Certificate of Indebtedness and the Series 2020 Certificate of Indebtedness. These funds are transferred from the General Fund, prior to issuing payment.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Opioid Abatement Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets					
Cash	\$ 68,567	\$ 997,906	\$ -	\$ 153,592	\$ 1,220,065
Investments	-	-	879,555	-	879,555
Total Assets	\$ 68,567	\$ 997,906	\$ 879,555	\$ 153,592	\$ 2,099,620
Liabilities					
Accounts Payable	\$ 67,208	\$ -	\$ -	\$ -	\$ 67,208
Accrued Liabilities	1,359	-	-	-	1,359
Total Liabilities	68,567	-	-	-	68,567
Fund Balances					
Restricted, reported in:					
Crime Lab Special Revenue Fund-Equipment and Operations	-	997,906	-	-	997,906
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	153,592	153,592
Opioid Abatement Special Revenue Fund-Opioid Abatement	-	-	879,555	-	879,555
Total Fund Balances	-	997,906	879,555	153,592	2,031,053
Total Liabilities and Fund Balances	\$ 68,567	\$ 997,906	\$ 879,555	\$ 153,592	\$ 2,099,620

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Opioid Abatement Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Revenues					
Intergovernmental Revenues					
Opioid Settlement Funding	\$ -	\$ -	\$ 300,187	\$ -	\$ 300,187
Fees, Charges and Commissions for Services					
Commissions	487,830	-	-	-	487,830
Criminal Fees	-	257,075	-	-	257,075
Salary Reimbursements & Other Charges for Services	30,000	-	-	-	30,000
Interest and Investment Earnings	7,691	22,660	38,766	3,523	72,640
Total Revenues	525,521	279,735	338,953	3,523	1,147,732
Expenditures					
Public Safety					
Personnel Services	30,000	-	-	-	30,000
Operating Expenditures	-	185,000	-	-	185,000
Debt Service					
Principal	-	-	-	1,565,000	1,565,000
Interest	-	-	-	347,200	347,200
Total Expenditures	30,000	185,000	-	1,912,200	2,127,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	495,521	94,735	338,953	(1,908,677)	(979,468)
Other Financing Sources (Uses)					
Transfers In	-	-	-	1,881,129	1,881,129
Transfers Out	(968,643)	-	-	-	(968,643)
Total Other Financing Sources (Uses)	(968,643)	-	-	1,881,129	912,486
Net Changes in Fund Balances	(473,122)	94,735	338,953	(27,548)	(66,982)
Fund Balances, Beginning of Year	473,122	903,171	540,602	181,140	2,098,035
Fund Balances, End of Year	\$ -	\$ 997,906	\$ 879,555	\$ 153,592	\$ 2,031,053

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Capital Projects Fund
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Interest and Investment Earnings	693,000	1,325,200	1,405,545	80,345
Total Revenues	693,000	1,325,200	1,405,545	80,345
Expenditures				
Capital Outlays	9,851,000	10,929,463	8,431,749	2,497,714
Total Expenditures	9,851,000	10,929,463	8,431,749	2,497,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,158,000)	(9,604,263)	(7,026,204)	2,578,059
Other Financing Sources				
Financed Purchases	-	-	662,383	662,383
Transfers In	5,500,000	6,000,000	6,500,000	500,000
Total Other Financing Sources	5,500,000	6,000,000	7,162,383	1,162,383
Net Changes in Fund Balance	<u>\$ (3,658,000)</u>	<u>\$ (3,604,263)</u>	136,179	<u>\$ 3,740,442</u>
Fund Balance, Beginning of Year			28,833,031	
Fund Balance, End of Year			<u>\$ 28,969,210</u>	

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Commissary Speical Revenue Fund
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fees, Charges and Commissions for Services				
Commissions	510,000	480,000	487,830	7,830
Salary Reimbursements & Other Charges for Services	30,000	30,000	30,000	-
Interest and Investment Earnings	13,200	7,800	7,691	(109)
Total Revenues	553,200	517,800	525,521	7,721
Expenditures				
Public Safety				
Personnel Services	30,000	30,000	30,000	-
Total Expenditures	30,000	30,000	30,000	-
Excess of Revenues Over Expenditures	523,200	487,800	495,521	7,721
Other Financing Uses				
Transfers Out	-	(960,922)	(968,643)	(7,721)
Total Other Financing Uses	-	(960,922)	(968,643)	(7,721)
Net Changes in Fund Balance	\$ 523,200	\$ (473,122)	(473,122)	\$ -
Fund Balance, Beginning of Year			473,122	
Fund Balance, End of Year			\$ -	

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Crime Lab Special Revenue Fund
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fees, Charges and Commissions for Services				
Criminal Fees	200,000	250,000	257,075	7,075
Interest and Investment Earnings	9,000	22,000	22,660	660
Total Revenues	209,000	272,000	279,735	7,735
Expenditures				
Public Safety				
Operating Expenditures	265,000	185,000	185,000	-
Total Expenditures	265,000	185,000	185,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,000)	87,000	94,735	7,735
Net Changes in Fund Balance	<u>\$ (56,000)</u>	<u>\$ 87,000</u>	94,735	<u>\$ 7,735</u>
Fund Balance, Beginning of Year			903,171	
Fund Balance, End of Year			<u>\$ 997,906</u>	

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Opioid Abatement Special Revenue Fund
For the Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental Revenues				
Opioid Settlement Funding	-	300,187	300,187	-
Interest and Investment Earnings	-	38,000	38,766	766
Total Revenues	-	338,187	338,953	766
Excess of Revenues Over Expenditures	-	338,187	338,953	766
Net Changes in Fund Balance	<u>\$ -</u>	<u>\$ 338,187</u>	338,953	<u>\$ 766</u>
Fund Balance, Beginning of Year			<u>540,602</u>	
Fund Balance, End of Year			<u><u>\$ 879,555</u></u>	

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



COMBINING AND
INDIVIDUAL FUND
FINANCIAL STATEMENTS

FIDUCIARY FUND -
CUSTODIAL FUNDS

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Fiduciary Fund - Custodial Funds
June 30, 2024

Sheriff's Custodial Fund

The Sheriff's Custodial 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 Custodial 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 Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Jail Custodial Fund

The Jail Custodial 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 Custodial Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

Fines and Cost Custodial Fund

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2024

	Fines and Costs Fund	Jail Custodial Fund	Tax Collector Fund	Sheriff's Fund	Total Custodial Funds
Assets					
Cash and Cash Equivalents					
Deposits - Restricted	\$ 170,847	\$ 385,101	\$ 859,665	\$ 3,805,937	\$ 5,221,550
Deposits - Other	274,905	57,774	27,974,780	-	28,307,459
Property Tax Receivable	-	-	1,696,214	-	1,696,214
Total Assets	<u>\$ 445,752</u>	<u>\$ 442,875</u>	<u>\$ 30,530,659</u>	<u>\$ 3,805,937</u>	<u>\$ 35,225,223</u>
Liabilities					
Due to local governments	\$ 260,384	\$ 51,193	\$ 29,664,105	\$ -	\$ 29,975,682
Due to others	14,521	6,581	6,889	-	27,991
Total Liabilities	<u>274,905</u>	<u>57,774</u>	<u>29,670,994</u>	<u>-</u>	<u>30,003,673</u>
Net Position					
Restricted for individuals and organizations	-	385,101	859,665	3,805,937	5,050,703
Restricted for other governments	170,847	-	-	-	170,847
Total Net Position	<u>\$ 170,847</u>	<u>\$ 385,101</u>	<u>\$ 859,665</u>	<u>\$ 3,805,937</u>	<u>\$ 5,221,550</u>

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Custodial Funds
For the Year Ended June 30, 2024

	Fines and Costs Fund	Jail Custodial Fund	Tax Collector Fund	Sheriff's Fund	Total Custodial Funds
Additions					
Criminal fines and fees collected for other governments	\$ 2,971,649	\$ 496,481	\$ -	\$ -	\$ 3,468,130
Fees collected for other organizations	-	81,157	-	-	81,157
Inmate Trust Funds received	-	2,330,129	-	-	2,330,129
Interest income collected for other governments	-	53,279	594,060	-	647,339
Property taxes collected for other governments	-	-	334,351,672	-	334,351,672
Delinquent interest income collected for other governments	-	-	808,320	-	808,320
Sales taxes collected for other governments	-	-	295,634,210	-	295,634,210
Occupational license fees collected for other governments	-	-	4,112,002	-	4,112,002
State revenue sharing funds received for other governments	-	-	4,902,580	-	4,902,580
Redemption fees collected for other governments	-	-	79,080	-	79,080
Bail bond cash receipts	-	-	-	230,433	230,433
Funds received in connection with civil suits and sheriff's sales	-	-	-	16,079,755	16,079,755
Garnishments received	-	-	-	2,205,715	2,205,715
Total Additions	<u>2,971,649</u>	<u>2,961,046</u>	<u>640,481,924</u>	<u>18,515,903</u>	<u>664,930,522</u>
Deductions					
Fees disbursed to other governments	2,916,825	494,992	-	1,209,948	4,621,765
Fees disbursed to other organizations	-	81,157	-	17,078,670	17,159,827
Inmate Trust Funds disbursed	-	2,324,051	-	-	2,324,051
Interest income disbursed to other governments	-	54,767	512,138	-	566,905
Property taxes disbursed to other governments	-	-	334,453,318	-	334,453,318
Delinquent interest disbursed to other governments	-	-	809,382	-	809,382
Sales taxes disbursed to other governments	-	-	295,716,132	-	295,716,132
Occupational license fees disbursed to other governments	-	-	4,112,002	-	4,112,002
State Revenue Sharing funds disbursed to other governments	-	-	4,902,580	-	4,902,580
Redemption fees Paid to Clerk of Court	-	-	79,080	-	79,080
Total Deductions	<u>2,916,825</u>	<u>2,954,967</u>	<u>640,584,632</u>	<u>18,288,618</u>	<u>664,745,042</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>54,824</u>	<u>6,079</u>	<u>(102,708)</u>	<u>227,285</u>	<u>185,480</u>
Net Position - Beginning of Year	116,023	379,022	962,373	3,578,652	5,036,070
Net Position - End of Year	<u>\$ 170,847</u>	<u>\$ 385,101</u>	<u>\$ 859,665</u>	<u>\$ 3,805,937</u>	<u>\$ 5,221,550</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



OTHER SCHEDULES
REQUIRED BY THE
LOUISIANA
LEGISLATIVE
AUDITOR

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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:

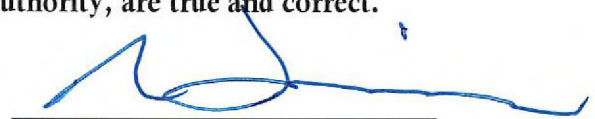
The following information is true and correct:

\$28,834,445 is the amount of cash on hand in the Tax Collector Fund on the 30th day of June 2024.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2023, 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 13th day of December 2024, in my office in Slidell, Louisiana.



Cynthia Bankston, Notary Public #187564

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payment to Agency Head
For the Year Ended June 30, 2024

Agency Head Name: Sheriff Randy Smith

Purpose	Amount
Salary	\$196,351.46
Benefits-insurance	\$11,493.48
Benefits-retirement	\$35,517.92
Benefits-Expense Account	-0-
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$460.00
Conference travel	\$4,822.10
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.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
LLA Entity ID # 3117
For the Year Ended June 30, 2024

First Six- Month Period Ended 12/31/2023	Second Six- Month Period Ended 6/30/2024
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Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

Melissa Henry, Clerk of Court, Civil Fees	10,350	3,225
Department of Corrections Probation and Parole Amite District Office, Restitution	1,095	-
St. Tammany Parish Government, Criminal Court Costs/Fees	18,292	13,464
St. Tammany Parish Government, Civil Fees	7,174	11,152
St. Tammany Parish Government, Criminal Court Costs/Fees	450	650
City Court Of Bogalusa, Criminal Court Costs/Fees	1,973	540
City Court Of East St Tammany, Criminal Court Costs/Fees	67,334	47,574
City Of Covington, Criminal Court Costs/Fees	6,320	7,490
City Of Mandeville, Criminal Court Costs/Fees	7,200	6,129
Town Of Abita Springs, Criminal Court Costs/Fees	50	290
Washington Parish Sheriffs Office, Criminal Court Costs/Fees	5,003	5,206
Warren L. Montgomery - District Attorney, Bond Fees	21,044	-
Warren L. Montgomery - District Attorney, Asset Forfeiture/Sales	26,616	348,999
Subtotal Receipts	172,901	444,719

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

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	ST. TAMMANY PARISH SHERIFF'S OFFICE	
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	3117	
Date that reporting period ended (mm/dd/yyyy)	6/30/2024	
	First Six-Month Period Ended 12/31/2023	Second Six-Month Period Ended 6/30/2024
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	3,951,833	4,100,771
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	9,356,459	12,822,091
Bond Fees	335,253	445,127
Asset Forfeiture/Sale	22,214	235,780
Criminal Court Costs/Fees	1,158,811	1,249,577
Criminal Fines - Contempt	4,073	2,835
Criminal Fines - Other	532,056	478,596
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	32,694	35,661
Subtotal Collections	11,441,560	15,269,667
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
District Attorney, Parish of St. Tammany, Criminal Fines - Other	60,821	61,803
St. Tammany Parish Government, Criminal Fines - Other	379,628	385,299
St. Tammany Parish Clerk of Court, Criminal Court Costs/Fees	170,310	170,303
St. Tammany Parish Government, Criminal Court Costs/Fees	69,218	69,494
District Attorney, Parish of St. Tammany, Criminal Court Costs/Fees	169,941	171,352
22nd JDC Indigent Defender, Criminal Court Costs/Fees	284,504	284,853
Louisiana Supreme Court, Criminal Court Costs/Fees	2,878	2,666
LA Commission On Law Enforcement, Law Enforcement Training & Assistance Fund, Criminal Court Costs/Fees	12,439	12,439
LA Commission On Law Enforcement Crime Victims Reparations Fund, Criminal Court Costs/Fees	9,079	9,280
LA Dept. of Wildlife & Fisheries, Criminal Court Costs/Fees	30	40
LA Treasury Keep LA Beautiful Fund, Criminal Court Costs/Fees	50	25
Florida Parishes Juvenile Center, Criminal Court Costs/Fees	31,738	31,703
St. Tammany Parish Government O.D.P.O.W.F. Account, Criminal Court Costs/Fees	16,249	16,059
St. Tammany Parish Coroner's Office, Criminal Court Costs/Fees	8,250	9,272
St. Tammany Parish Government 22nd JDC Criminal Court Fund, Criminal Court Costs/Fees	10,271	10,740
Treasurer, State of LA - CMIS, Criminal Court Costs/Fees	21,974	22,022
DHH-THSCI LDHH Traumatic Head & Spinal, Criminal Court Costs/Fees	14,249	13,935
St. Tammany Parish Government Domestic Violence Fund, Criminal Court Costs/Fees	2,581	2,387
Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees	60	90
22nd JDC Expense Fund, Criminal Court Costs/Fees	31,512	31,480
St. Tammany Parish Government 22nd JDC Commissioner Fund, Criminal Court Costs/Fees	50,563	50,219
22nd JDC Drug Court Fund, Criminal Court Costs/Fees	1,720	1,674
22nd JDC Fins/Casa Fund, Criminal Court Costs/Fees	4,820	5,376
Crimestoppers, Inc., Criminal Court Costs/Fees	12,648	12,612
St. Tammany Parish Government - 22nd JDC Jury Costs, Criminal Court Costs/Fees	77,358	75,970

ST. TAMMANY PARISH SHERIFF'S OFFICE

ST. TAMMANY PARISH, LOUISIANA

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	ST. TAMMANY PARISH SHERIFF'S OFFICE
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	3117
Date that reporting period ended (mm/dd/yyyy)	6/30/2024

Cash Basis Presentation**Less: Disbursements To Governments & Nonprofits (continued):**

	First Six- Month Period Ended 12/31/2023	Second Six- Month Period Ended 6/30/2024
<i>Mandeville Police Department, Criminal Court Costs/Fees</i>	500	150
<i>City of Covington Police Department, Criminal Court Costs/Fees</i>	50	150
<i>Causeway Police Department, Criminal Court Costs/Fees</i>	600	650
<i>Pearl River Police Department, Criminal Court Costs/Fees</i>	200	100
<i>Slidell Police Department, Criminal Court Costs/Fees</i>	50	200
<i>LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees</i>	800	554
<i>State of LA, GNOEC, Criminal Court Costs/Fees</i>	15	10
<i>Disability Affairs Trust Fund, Criminal Court Costs/Fees</i>	826	620
<i>St. Tammany Parish Clerk of Court, Bond Fees</i>	1,567	250
<i>District Attorney of St. Tammany Parish, Bond Fees</i>	9,432	-
<i>St. Tammany Parish Government, 22nd JDC Criminal Court Fund, Asset Forfeiture / Sale</i>	-	4,708
<i>District Attorney - Parish of St. Tammany, Asset Forfeiture / Sale</i>	-	4,708
<i>Louisiana District Attorney's Association, Asset Forfeiture / Sales</i>	-	238
<i>Louisiana State Police, Asset Forfeiture / Sales</i>	1,445	8,901
<i>St. Tammany Parish Clerk of Court, Asset Forfeiture / Sale</i>	-	175
<i>Jefferson Parish Sheriff's Office, Asset Forfeiture / Sales</i>	3,613	1,799
<i>Acadia Parish Sheriff, Civil Fees</i>	93	-
<i>Alexandria City Court, Civil Fees</i>	-	16
<i>Ascension Parish Clerk of Court, Civil Fees</i>	-	38
<i>Ascension Parish Sheriff, Civil Fees</i>	89	-
<i>Avoyelles Parish Clerk of Court, Civil Fees</i>	62	30
<i>Avoyelles Parish Sheriff, Civil Fees</i>	74	-
<i>Bossier City Court, Civil Fees</i>	-	30
<i>Bossier Parish Clerk of Court, Civil Fees</i>	13	96
<i>Bossier Parish Sheriff, Civil Fees</i>	120	120
<i>Caddo Parish Clerk of Court, Civil Fees</i>	179	195
<i>Caddo Parish Sheriff, Civil Fees</i>	200	30
<i>Calcasieu Parish Clerk of Court, Civil Fees</i>	19	315
<i>Calcasieu Parish Sheriff, Civil Fees</i>	-	13
<i>Caldwell Parish Clerk of Court, Civil Fees</i>	-	106
<i>City Court of East St. Tammany, Civil Fees</i>	-	45
<i>City Court of Houma, Civil Fees</i>	103	274
<i>City Court of Pineville, Civil Fees</i>	-	23
<i>City Court of Sulphur, Civil Fees</i>	43	34
<i>City of Slidell, Civil Fees</i>	-	153
<i>Clerk of Court Grant Parish, Civil Fees</i>	30	-
<i>Clerk of Court Vernon Parish, Civil Fees</i>	-	40
<i>Denham Springs City Court, Civil Fees</i>	120	29
<i>East Baton Rouge Clerk of Court, Civil Fees</i>	730	2,997
<i>East Baton Rouge Sheriff's Office, Civil Fees</i>	976	3,220
<i>Franklin Parish Clerk of Court, Civil Fees</i>	-	25
<i>Hammond City Court, Civil Fees</i>	181	783

ST. TAMMANY PARISH SHERIFF'S OFFICE

ST. TAMMANY PARISH, LOUISIANA

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	ST. TAMMANY PARISH SHERIFF'S OFFICE
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	3117
Date that reporting period ended (mm/dd/yyyy)	6/30/2024

Cash Basis Presentation**Less: Disbursements To Governments & Nonprofits (continued):**

	First Six- Month Period Ended 12/31/2023	Second Six- Month Period Ended 6/30/2024
<i>Iberia Parish Clerk of Court, Civil Fees</i>	-	56
<i>Iberia Parish Sheriff, Civil Fees</i>	15	-
<i>Iberville Parish Clerk Of Court, Civil Fees</i>	29	118
<i>Jefferson Davis Parish Clerk of Court, Civil Fees</i>	-	7
<i>Jefferson First Justice of the Peace Court, Civil Fees</i>	-	30
<i>Jefferson Parish Sheriff's Office, Civil Fees</i>	1,050	2,755
<i>LA Department of Public Safety, Civil Fees</i>	100	140
<i>Lafayette City Court, Civil Fees</i>	55	99
<i>Lafayette Parish City Court, Civil Fees</i>	-	13
<i>Lafayette Parish Clerk of Court, Civil Fees</i>	55	302
<i>Lafayette Parish Sheriff's Office, Civil Fees</i>	254	144
<i>Lafourche Parish Clerk of Court, Civil Fees</i>	-	265
<i>Lake Charles City Court, Civil Fees</i>	-	99
<i>Lincoln Parish Sheriff, Civil Fees</i>	-	73
<i>Livingston Parish Clerk of Court, Civil Fees</i>	-	33
<i>Manatee County Circuit Court, Civil Fees</i>	-	60
<i>Monroe City Court, Civil Fees</i>	-	24
<i>Natchitoches Parish Clerk of Court, Civil Fees</i>	-	13
<i>Orleans First City Court - Constable, Civil Fees</i>	209	1,690
<i>Orleans Parish Sheriff, Civil Fees</i>	1,531	3,184
<i>Orleans Second City Court, Civil Fees</i>	27	70
<i>Ouachita Parish Clerk of Court, Civil Fees</i>	13	37
<i>Ouachita Parish Sheriff, Civil Fees</i>	126	126
<i>Plaquemines Parish Clerk of Court, Civil Fees</i>	73	100
<i>Plaquemines Parish Sheriff's Office, Civil Fees</i>	-	98
<i>Rapides Parish Clerk of Court, Civil Fees</i>	-	128
<i>Rapides Parish Sheriff's Office, Civil Fees</i>	35	-
<i>Richland Parish Clerk of Court, Civil Fees</i>	-	30
<i>Ruston City Court, Civil Fees</i>	24	-
<i>Sabine Parish Clerk of Court, Civil Fees</i>	-	6
<i>Sheriff of Terrebonne Parish, Civil Fees</i>	-	78
<i>SHERIFF OFFICE VERMILLION, Civil Fees</i>	-	67
<i>Sheriff's Office St John the Baptist, Civil Fees</i>	-	35
<i>Sheriff's Office Washington Parish, Civil Fees</i>	149	-
<i>Shreveport City Court, Civil Fees</i>	-	30
<i>St Tammany Parish Government, Civil Fees</i>	13,400	428
<i>St. Bernard Parish Clerk of Court, Civil Fees</i>	136	575
<i>St. Bernard Parish Sheriff's Office, Civil Fees</i>	-	135
<i>St. James Parish Clerk of Court, Civil Fees</i>	-	38
<i>St. James Parish Sheriff's Office, Civil Fees</i>	56	-
<i>St. John the Baptist Parish Clerk of Court, Civil Fees</i>	88	149
<i>St. John the Baptist Parish Sheriff, Civil Fees</i>	71	35
<i>St. Landry Parish Clerk of Court, Civil Fees</i>	-	30
<i>St. Landry Parish Sheriff's Office, Civil Fees</i>	62	-
<i>St. Martin Parish Clerk of Court, Civil Fees</i>	30	73
<i>St. Mary Parish Clerk of Court, Civil Fees</i>	-	25
<i>St. Mary Parish Sheriff's Office, Civil Fees</i>	-	185
<i>St. Tammany Farmer, Civil Fees</i>	-	33,019
<i>St. Tammany Parish Clerk of Court, Civil Fees</i>	55,642	422
<i>St. Tammany Parish Clerk of Court Clerk Fees, Civil Fees</i>	126,922	114,680
<i>St. Tammany Parish Clerk of Court Recording, Civil Fees</i>	54,045	60,435

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	ST. TAMMANY PARISH SHERIFF'S OFFICE	
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	3117	
Date that reporting period ended (mm/dd/yyyy)	6/30/2024	

	First Six- Month Period Ended 12/31/2023	Second Six- Month Period Ended 6/30/2024
Cash Basis Presentation		
<i>St. Tammany Parish School Board, Civil Fees</i>	1,913	5,625
<i>State of Louisiana Land Office, Civil Fees</i>	13,550	-
<i>Tangipahoa Parish Clerk of Court, Civil Fees</i>	58	1,946
<i>Tangipahoa Parish Sheriff, Civil Fees</i>	141	530
<i>Vernon Parish Sheriff's Office, Civil Fees</i>	-	35
<i>Washington Parish Clerk of Court, Civil Fees</i>	197	293
<i>Washington Parish Sheriff's Office, Civil Fees</i>	43	166
<i>West Baton Rouge Parish Clerk of Court, Civil Fees</i>	30	-
<i>West Baton Rouge Parish Sheriff, Civil Fees</i>	-	66
<i>West Feliciana Parish Clerk of Court, Civil Fees</i>	-	149
<i>West Feliciana Parish Sheriff, Civil Fees</i>	70	-
<i>Winn Parish Clerk of Court, Civil Fees</i>	-	30
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	630,624	897,407
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Fines - Other	58,349	60,526
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Court		
Costs/Fees	118,416	120,566
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office Crime Lab, Criminal		
Court Costs/Fees	54,400	54,019
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Bond Fees	26,978	28,807
Amounts "Self-Disbursed" to Collecting Agency, Asset Forfeiture/Sale	17,156	215,252
Amounts "Self-Disbursed" to Collecting Agency, Civil Fees	593,564	1,514,464
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	6,360,829	8,550,656
Bond Fee Refunds	207,062	288,497
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	1,457,330	1,654,741
Payments to 3rd Party Collection/Processing Agencies	32,694	35,661
Subtotal Disbursements/Retainage	11,292,622	15,132,493
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	4,100,771	4,237,945
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-

Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (<i>i.e. receivable balance</i>)	226,234,998	226,796,028
Total Waivers During the Fiscal Period (<i>i.e. non-cash reduction of receivable balances, such as time served or community service</i>)	-	-

ST. TAMMANY PARISH SHERIFF'S OFFICE
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS, AND COSTS OF COLLECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Collections

Sales and Use Tax	\$ 315,647,067
All Other Taxes	374,873,351
Interest	1,764,489
Penalties	537,693
Fees	539,857
Total Collections Received	<u>693,362,457</u>

Less Collections Received and Held in Escrow	8,165,120
Total Collections Available for Disbursement	<u>685,197,337</u>

Amounts Disbursed To Each Local Taxing Authority (Net of Collection Costs)

Property Tax	
Slidell Hospital District	5,618,914
Law Enforcement District	28,651,419
St. Tammany Parish School Board	154,323,096
St. Tammany Parish Government	44,249,789
City of Slidell	8,158,937
City of Covington	3,456,047
Town of Abita Springs	423,822
Town of Madisonville	154,388
City of Mandeville	2,125,177
Town of Pearl River	255,448
Florida Parish Juvenile Ctr.	6,844,805
St. Tammany Parish Assessor	6,400,921
LTC Assessment	85,612
Fire District #1	25,040,140
Fire District #2	5,788,463
Fire District #3	1,883,211
Fire District #4	16,773,351
Fire District #5	1,118,655
Fire District #6	667,170
Fire District #7	979,491
Fire District #8	1,525,424
Fire District #9	1,017,550
Fire District #11	2,179,805
Fire District #12	7,664,654
Fire District #13	3,855,917
Water District #2	120,297
Mosquito District #2	8,339,310
Recreation District #1	4,902,250
Recreation District #2	6
Recreation District #4	426,929
Recreation District #6	356,481
Recreation District #12	378,089
Recreation District #11	811,127
Recreation District #14	3,829,834
Drainage District #2 Phs. 2	79,525
Sub-Drainage Dist #2 of Gravity Drg Ds 5	112,845
Sub-Drainage Dist. 3 of Gravity	55,907
Drainage District #4	309,064
Drainage District #5 Phs. 1	77,507

ST. TAMMANY PARISH SHERIFF'S OFFICE
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS, AND COSTS OF COLLECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Drainage District #5 Gravity	6
Northshore Harbor Center	182,509
TBRLAND Fire Protection	17,741
Lakeshore Village Development District	3,794,692
Tamanend Community Development District	96,767
Sheriff's Pension and Relief Fund	1,731,879
Teachers' Retirement System of LA	3,463,759
Registrar of Voters' Employees' Retirement	216,485
Parochial Employees' Retirement System	865,940
Municipal Employees' Retirement System of LA	865,940
Clerks of Court Retirement and Relief Fund	865,940
District Attorneys' Retirement Fund	692,752
Assessor's Retirement Fund	1,050,608
Sales Tax	
St. Tammany Parish School Board (2.00%)	142,975,378
Law Enforcement District (0.25%)	17,892,772
St. Tammany Parish Government (2.00%)	75,188,766
Recreation District (Cig. Rate)	17,206
City of Slidell (2.00%)	26,656,110
City of Mandeville (2.50%)	21,448,498
City of Covington (2.00%)	17,039,538
Town of Pearl River (2.25%)	2,449,431
Town of Madisonville (2.00%)	1,788,000
Town of Abita Springs (2.00%)	1,611,952
Village of Folsom (2.50%)	1,256,458
Village of Sun (2.50%)	114,161
Norhtshore Square Economic Development District (0.50%)	634,675
Nord Du Lac Economic Development District (0.75%)	655,319
Fremaux Town Center Economic Development District (1.00%, 0.50% Hotel Occupancy)	823,215
Camellia Square Economic Development District (1.00%, 2.00% Hotel Occupancy)	187,958
Tourist Commission (3.00% Hotel Occupancy)	1,952,855
Rooms To Go Economic Development District (0.75%, Expired 2022)	705
Hwy. 59 Economic Development District (0.75%, Expired 2017)	2,002
Hwy. 1077 Economic Development District (0.75%, Expired 2017)	4
Norhtshore Harbor Center Economic Development District (0.75%, Expired 2017)	108,552
Occupational License	
St. Tammany Parish Government	4,155,441
Total Amounts Disbursed to Local Taxing Authorities	<u>679,845,391</u>
Total Amount Retained by Collector	<u>5,351,946</u>
Amounts Disbursed for Costs of Collection	
Collector Employee Salaries	1,549,105
Collector Employee Benefits	608,928
Contracted Collector Services	1,018,348
All Other Costs of Collection	541,970
Total Amounts Disbursed for Costs of Collection	<u>3,718,351</u>
Balance in Excess (Deficiency) of Costs of Collection	<u><u>1,633,595</u></u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



STATISTICAL
SECTION
UNAUDITED

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

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

Contents

Tables

Financial Trends

1-5

These schedules contain trend information to help the reader understand how the Sheriff's Office 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's Office 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 Office's current levels of outstanding debt and the Sheriff's Office's ability to issue additional debt in the future.

Demographic and Economic Information

14-15

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

Operating Information

16-19

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

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

Table 1

(Unaudited)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
Net investment in Capital Assets	\$ 29,053,287	\$ 23,852,189	\$ 24,627,410	\$ 22,378,113	\$ 19,890,272	\$ 20,336,025	\$ 21,256,899	\$ 21,340,059	\$ 21,629,125	\$ 23,539,748
Restricted for:										
Equitable Sharing	472,500	547,383	529,293	451,468	61,277	48,666	87,859	183,961	-	-
Donations for Equipment	17,606	30,170	68,347	22,656	-	-	-	-	-	-
Crime Lab Expenditures	997,906	903,171	927,592	1,007,342	1,058,944	1,053,555	1,026,462	918,588	642,766	1,093,163
Opioid Abatement	879,555	540,602	-	-	-	-	-	-	-	-
Debt Service	153,592	181,140	13,050	13,050	13,049	12,967	12,908	12,002	11,974	11,968
Capital Projects Fund	-	-	-	-	-	-	2,150	1,159,373	-	-
Unrestricted	19,891,224	21,186,761	7,101,609	(4,968,312)	(13,820,765)	(24,349,598)	(29,911,685)	(38,979,256)	(18,694,513)	(22,963,758)
Total Governmental Activities Net Position	\$ 51,465,670	\$ 47,241,416	\$ 33,267,301	\$ 18,904,317	\$ 7,202,777	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121
Total Primary Government Net Position	\$ 51,465,670	\$ 47,241,416	\$ 33,267,301	\$ 18,904,317	\$ 7,202,777	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121

NOTES:

Amounts reported in 2024 have been restated to comply with the requirements of GASB Implementation Guide 2021-1 Section 5.1. Total Net Position was increased by \$259,225 from what was previously reported.

Amounts reported in 2021 have been restated to comply with the requirements of GASB No. 87 "Leases." Total Net Position was increased by \$6,781 from what was previously reported.

Amounts reported in 2020 have been restated to comply with the requirements of GASB No. 84 "Fiduciary Activities." Total Net Position was increased by \$690,285 from what was previously reported.

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

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

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

Table 2

(Unaudited)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental Activities										
Public Safety	\$ 90,418,836	\$ 79,618,542	\$ 69,084,087	\$ 68,940,812	\$ 65,870,549	\$ 67,655,545	\$ 64,676,529	\$ 70,682,777	\$ 71,386,067	\$ 70,086,867
Interest on Long-Term Debt	296,704	380,926	404,114	475,565	567,906	604,956	634,189	662,339	919,375	676,902
Total Governmental Activities Expenses	90,715,540	79,999,468	69,488,201	69,416,377	66,438,455	68,260,501	65,310,718	71,345,116	72,305,442	70,763,769
Total Primary Government Expenses	\$ 90,715,540	\$ 79,999,468	\$ 69,488,201	\$ 69,416,377	\$ 66,438,455	\$ 68,260,501	\$ 65,310,718	\$ 71,345,116	\$ 72,305,442	\$ 70,763,769
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 22,037,922	\$ 22,931,703	\$ 21,530,120	\$ 20,789,786	\$ 20,246,537	\$ 19,827,862	\$ 18,487,824	\$ 22,966,467	\$ 21,363,488	\$ 20,113,687
Operating Grants and Contributions	21,754,528	22,974,648	17,505,615	17,915,492	17,032,277	14,639,318	9,110,092	6,188,325	5,872,842	5,563,283
Capital Grants and Contributions	1,151,665	-	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	44,944,115	45,906,351	39,035,735	38,705,278	37,278,814	34,467,180	27,597,916	29,154,792	27,236,330	25,676,970
Total Primary Government Program Revenues	\$ 44,944,115	\$ 45,906,351	\$ 39,035,735	\$ 38,705,278	\$ 37,278,814	\$ 34,467,180	\$ 27,597,916	\$ 29,154,792	\$ 27,236,330	\$ 25,676,970
Net (Expense) Revenue										
Governmental Activities	(45,771,425)	(34,093,117)	(30,452,466)	(30,711,099)	(29,159,641)	(33,793,321)	(37,712,802)	(42,190,324)	(45,069,112)	(45,086,799)
Total Primary Government Net (Expense) Revenue	\$ (45,771,425)	\$ (34,093,117)	\$ (30,452,466)	\$ (30,711,099)	\$ (29,159,641)	\$ (33,793,321)	\$ (37,712,802)	\$ (42,190,324)	\$ (45,069,112)	\$ (45,086,799)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 28,544,870	\$ 27,463,652	\$ 26,627,379	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156
Sales and Use Taxes	17,919,132	17,928,132	17,443,257	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	16,661	48,704	18,203	98,394	63,104	227,447	8,950,465	11,925,644	11,537,051	11,091,107
Interest and Investment Earnings	2,974,090	2,107,062	75,484	50,261	274,944	367,367	222,271	60,759	42,501	43,898
Miscellaneous										
Other Revenues	178,230	215,415	369,968	235,330	484,634	1,123,183	1,237,214	1,083,018	2,735,817	2,783,208
Gain (loss) on Disposal of Assets	103,471	304,267	281,159	414,766	-	-	-	-	-	-
Total Governmental Activities General Revenues	49,736,454	48,067,232	44,815,450	42,405,858	38,570,518	38,420,343	45,552,668	46,889,614	46,977,343	45,401,697
Total Primary Government General Revenues	\$ 49,736,454	\$ 48,067,232	\$ 44,815,450	\$ 42,405,858	\$ 38,570,518	\$ 38,420,343	\$ 45,552,668	\$ 46,889,614	\$ 46,977,343	\$ 45,401,697
Changes in Net Position										
Governmental Activities	3,965,029	13,974,115	14,362,984	11,694,759	9,410,877	4,627,022	7,839,866	4,699,290	1,908,231	314,898
Total Primary Government	\$ 3,965,029	\$ 13,974,115	\$ 14,362,984	\$ 11,694,759	\$ 9,410,877	\$ 4,627,022	\$ 7,839,866	\$ 4,699,290	\$ 1,908,231	\$ 314,898

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

Table 3

(Unaudited)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Nonspendable	\$ 672,724	\$ 596,056	\$ 366,045	\$ 411,039	\$ 209,758	\$ 211,471	\$ 217,715	\$ 197,414	\$ 110,594	\$ 112,546
Restricted	490,106	577,553	597,640	474,124	61,277	48,666	87,859	183,961	-	-
Assigned	-	-	439,582	2,714,938	-	1,780,560	822,910	-	-	-
Unassigned	26,624,688	28,887,122	26,903,312	21,238,496	28,844,650	28,920,009	22,342,775	16,285,769	13,323,506	10,177,511
Total General Fund	\$ 27,787,518	\$ 30,060,731	\$ 28,306,579	\$ 24,838,597	\$ 29,115,685	\$ 30,960,706	\$ 23,471,259	\$ 16,667,144	\$ 13,434,100	\$ 10,290,057
All Other Governmental Funds										
Nonspendable	\$ 39,481	\$ 50,390	\$ 39,154	\$ -	\$ -	\$ 4,290	\$ 20,413	\$ 18,029	\$ 10,216	\$ -
Restricted, reported in:										
Special Revenue Funds	997,906	903,171	927,592	1,007,342	1,067,374	1,053,555	1,026,462	918,588	642,766	1,093,163
Bond Sinking Fund	153,592	181,140	13,050	13,050	13,049	12,967	12,908	12,002	11,974	11,968
Capital Projects Fund	-	-	-	-	-	-	2,150	1,159,373	2,340,279	8,641,345
Opioid Abatement Fund	879,555	540,602	-	-	-	-	-	-	-	-
Committed, reported in:										
Capital Projects Fund	28,969,210	28,833,031	23,581,992	24,008,248	10,564,315	5,608,775	5,565,094	5,530,763	5,523,755	5,520,990
Special Revenue Funds	-	473,122	2,191,881	1,743,622	1,466,269	1,210,958	922,695	735,151	537,618	694,270
Assigned, reported in:										
Special Revenue Funds	-	-	-	-	-	963,799	4,190,193	4,215,813	2,882,163	2,452,311
Capital Projects Fund	-	-	1,652,753	-	-	-	-	-	-	-
Unassigned	(39,481)	(50,390)	(39,154)	-	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 31,000,263	\$ 30,931,066	\$ 28,367,268	\$ 26,772,262	\$ 13,111,007	\$ 8,854,344	\$ 11,739,915	\$ 12,589,719	\$ 11,948,771	\$ 18,414,047
Total All Funds	\$ 58,787,781	\$ 60,991,797	\$ 56,673,847	\$ 51,610,859	\$ 42,226,692	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 28,704,104

NOTE 1:

Amounts for fiscal year ended June 30, 2020 have been updated for restatement related to GASB Statement No. 84 implementation. Total Fund Balance was increased by \$690,285 from what was previously reported.

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

Table 4

(Unaudited)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Taxes (See Table 5)	\$ 46,464,002	\$ 45,391,784	\$ 44,070,636	\$ 41,607,107	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484
Intergovernmental Revenues	16,665,716	16,874,164	15,403,126	15,958,984	15,161,379	13,055,687	16,072,722	16,174,930	15,536,109	14,880,551
Fees, Charges, and Commissions for Services	22,037,922	22,931,703	21,530,120	20,789,786	20,246,537	19,827,862	18,487,824	22,966,467	21,363,488	20,113,687
Interest and Investment Earnings	2,872,023	2,051,152	72,943	47,858	260,708	348,192	206,746	58,755	41,657	42,594
Other Revenues	178,230	215,415	673,526	1,128,696	461,484	1,128,624	1,245,613	1,108,397	2,758,215	2,827,421
Total Revenues	\$ 88,217,893	\$ 87,464,218	\$ 81,750,351	\$ 79,532,431	\$ 73,877,944	\$ 71,062,711	\$ 71,155,623	\$ 74,128,742	\$ 72,361,443	\$ 69,347,737
Expenditures										
Current										
Public Safety	\$ 76,933,034	\$ 73,284,496	\$ 66,807,575	\$ 63,784,790	\$ 61,843,657	\$ 62,007,087	\$ 58,796,122	\$ 62,582,782	\$ 64,379,049	\$ 63,503,095
Intergovernmental										
Transfer to St. Tammany Parish Council	-	-	-	-	-	-	1,420,255	1,882,656	1,877,357	1,865,570
Debt Service										
Principal	2,030,996	2,268,203	1,775,515	1,420,000	1,370,000	1,325,000	1,275,000	1,230,000	1,195,000	295,000
Interest	374,110	457,959	483,535	564,658	584,956	614,956	643,806	671,606	695,506	676,902
Issuance costs	-	-	-	121,100	-	-	-	-	-	-
Capital Outlay	13,873,505	4,064,174	5,487,328	3,187,065	6,003,184	2,728,502	3,066,129	3,020,887	7,535,764	12,170,421
Total Expenditures	\$ 93,211,645	\$ 80,074,832	\$ 74,553,953	\$ 69,077,613	\$ 69,801,797	\$ 66,675,545	\$ 65,201,312	\$ 69,387,931	\$ 75,682,676	\$ 78,510,988
Excess (Deficiency) of Revenues Over Expenditures	\$ (4,993,752)	\$ 7,389,386	\$ 7,196,398	\$ 10,454,818	\$ 4,076,147	\$ 4,387,166	\$ 5,954,311	\$ 4,740,811	\$ (3,321,233)	\$ (9,163,251)
Other Financing Sources (Uses)										
Increase in Obligations Under Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,710	\$ -	\$ -	\$ -	\$ -
Transfers In	14,390,548	11,299,010	8,259,801	17,581,690	9,281,538	1,939,956	1,918,806	1,901,606	2,578,082	2,751,661
Transfers Out	(15,682,928)	(14,883,770)	(10,545,021)	(18,863,330)	(11,636,328)	(1,939,956)	(1,918,806)	(2,768,425)	(2,578,082)	(2,751,661)
Sale of General Capital Assets	204,463	362,439	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	5,070,989	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	(4,860,000)	-	-	-	-	-	-
Subscription-Based Information Technology Arrangements	1,581,877	147,998	-	-	-	-	-	-	-	-
Leases (as Lessee)	1,491,989	2,887	151,810	-	-	-	-	-	-	-
Financed Purchases	803,787	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 2,789,736	\$ (3,071,436)	\$ (2,133,410)	\$ (1,070,651)	\$ (2,354,790)	\$ 216,710	\$ -	\$ (866,819)	\$ -	\$ -
Net Change in Fund Balances	\$ (2,204,016)	\$ 4,317,950	\$ 5,062,988	\$ 9,384,167	\$ 1,721,357	\$ 4,603,876	\$ 5,954,311	\$ 3,873,992	\$ (3,321,233)	\$ (9,163,251)
Fund Balances										
Beginning of Year	60,991,797	56,673,847	51,610,859	42,226,692	39,815,050	35,211,174	29,256,863	25,382,871	28,704,104	37,484,762
Restatement - Implementation of GASB 84	-	-	-	-	690,285	-	-	-	-	-
End of Year	\$ 58,787,781	\$ 60,991,797	\$ 56,673,847	\$ 51,610,859	\$ 42,226,692	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 28,321,511
Debt Service as a Percentage of Noncapital Expenditures	3.03%	3.59%	3.27%	3.01%	3.06%	3.03%	3.09%	2.87%	2.77%	1.47%

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

NOTE 2: Restated Fund Balance in Fiscal Year 2020 related to implementation of GASB Statement No. 84, *Fiduciary Funds*.

NOTE 3: GASB 87, *Leases* was implemented in Fiscal Year 2022.

NOTE 4: GASB 96, *Subscription-Based Information Technology Agreements* was implemented in Fiscal Year 2023.

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

Table 5

(Unaudited)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$ 28,544,870	\$ 27,463,652	\$ 26,627,379	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156
Sales and Use Taxes	17,919,132	17,928,132	17,443,257	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328
Total Tax Revenues	<u>\$ 46,464,002</u>	<u>\$ 45,391,784</u>	<u>\$ 44,070,636</u>	<u>\$ 41,607,107</u>	<u>\$ 37,747,836</u>	<u>\$ 36,702,346</u>	<u>\$ 35,142,718</u>	<u>\$ 33,820,193</u>	<u>\$ 32,661,974</u>	<u>\$ 31,483,484</u>

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
2024	2,318,483,570	684,997,404	167,758,310	3,171,239,284	547,093,304	2,624,145,980	28,422,518,300	11.14	11.16%
2023	2,257,322,227	637,349,007	161,645,060	3,056,316,294	552,937,113	2,503,379,181	27,468,795,890	11.14	11.13%
2022	2,195,193,735	612,514,895	150,288,340	2,957,996,970	542,094,715	2,415,902,255	26,636,523,343	11.14	11.11%
2021	2,135,726,118	624,123,009	157,783,100	2,917,632,227	536,658,854	2,380,973,373	26,149,213,640	11.14	11.16%
2020	1,947,778,114	575,347,015	138,915,490	2,662,040,619	525,755,305	2,136,285,314	23,869,089,867	11.69	11.15%
2019	1,900,639,068	552,300,838	133,340,220	2,586,280,126	517,271,813	2,069,008,313	23,221,757,147	11.69	11.14%
2018	1,844,442,348	547,880,131	136,798,010	2,529,120,489	507,774,412	2,021,346,077	22,644,149,727	11.66	11.17%
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%

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	For the Fiscal Year Ending					
	June 30, 2024			June 30, 2015		
	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.	\$ 58,147,100	1	2.22%	\$ 50,884,810	1	2.86%
Florida Marine Transporters	20,895,360	2	0.80%	11,760,020	4	0.66%
Associated Wholesale Grocers	18,693,713	3	0.71%	9,450,890	6	0.53%
Atmos Energy Corporation	17,631,030	4	0.67%	8,462,880	7	0.48%
Tri-States NGL Pipeline, LLC	12,318,570	5	0.47%	7,976,130	9	0.45%
Chevron USA Inc.	11,471,222	6	0.44%	10,958,294	5	0.62%
Spectrum Gulf Coast LLC	9,992,153	7	0.38%			
Parkway Pipeline, LLC	9,500,290	8	0.36%	12,521,040	3	0.70%
JP Morgan Chase Bank	9,006,037	9	0.34%	7,257,505	10	0.41%
Capital One, N.A.	8,694,296	10	0.33%			
AT&T Southeast				14,768,740	2	0.83%
Wash.-St. Tammany Elec. Coop				8,143,000	8	0.46%
	\$ 176,349,771		6.72%	\$ 142,183,309		8.00%

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.14	11.14	11.14	11.14	11.69	11.69	11.66	11.25	11.66	11.66
Overlapping Governments' Rates:										
Parish Government	19.51	19.51	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01
School District	62.00	62.00	62.00	62.00	64.41	64.41	65.41	66.41	68.18	68.18
Other Parish-Wide	8.59	8.59	8.79	9.12	9.24	9.39	9.40	9.40	9.64	9.74
Cities, Towns and Villages	84.27	84.27	88.26	88.26	91.77	91.63	93.02	92.97	89.44	97.86
Fire Districts	352.40	349.70	347.45	343.84	351.71	351.71	351.71	351.71	352.54	342.62
Lighting Districts	2.09	12.89	12.89	12.89	16.29	16.29	15.30	15.30	17.65	17.65
Recreational Districts	56.71	55.94	56.06	56.21	57.85	57.90	61.70	60.20	70.88	67.68
Other Districts	11.03	11.13	12.07	10.59	10.39	14.00	14.00	16.95	17.90	19.00

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Tax Levy	28,983,956	27,839,446	26,912,930	26,523,830	24,973,044	24,186,596	23,568,771	22,039,862	21,345,034	20,726,772
Current Tax Collections	28,369,355	27,406,952	26,545,634	26,052,463	24,658,703	23,926,671	23,023,811	21,760,572	20,930,650	20,265,465
Percent of Levy Collected	98%	98%	99%	98%	99%	99%	98%	99%	98%	98%
Collections for Prior Years	175,510	56,700	81,745	98,948	42,086	95,651	101,716	133,976	194,281	124,691
Total Collections	28,544,865	27,463,652	26,627,379	26,151,411	24,700,789	24,022,322	23,125,527	21,894,548	21,124,931	20,390,156
Ratio of Total Collections to Tax Levy	98%	99%	99%	99%	99%	99%	98%	99%	99%	98%

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, 2024		June 30, 2015	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	11.73%		12.94%	
Online Retailer	6.62%			
Grocery / Discount Retailer	1.89%		2.79%	
Grocery / Discount Retailer	1.83%		1.94%	
Online Retailer	1.67%			
Grocery / Discount Retailer	1.33%		1.81%	
Grocery / Discount Retailer	1.27%		1.68%	
Grocery / Discount Retailer	1.21%		1.25%	
Building Materials	1.06%		1.33%	
Grocery / Discount Retailer	0.79%		1.14%	
Building Materials			0.97%	
Grocery / Discount Retailer			0.75%	
Total - 10 Largest Taxpayers	29.40%	\$ 5,268,636	26.60%	\$ 2,951,313
Total - All Other Taxpayers	70.60%	\$ 12,650,496	73.40%	\$ 8,142,015
Total - All Taxpayers	100.00%	\$ 17,919,132	100.00%	\$ 11,093,328

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Parish-Wide Rates:										
State of Louisiana	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	5.00%	5.00%	5.00%	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%
St. Tammany Parish Court House	-	-	-	-	-	-	0.25%	0.25%	0.25%	0.25%
City, Town, Village and Other Jurisdiction Rates:										
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Highway 21 Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rooms To Go Economic Development District	-	0.00%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Camellia Square Economic Development District	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Northshore Square Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Highway 1077 Economic Development District	-	-	-	-	-	-	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)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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.

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

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

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

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

Rooms to Go Economic Development District's sales tax rates expired on March 31, 2023.

SOURCE:

St. Tammany Parish Sheriff's Office

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

Table 12

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income	Total Bonded Debt Per Capita	Total Debt Per Capita	Bonded Debt Percentage of Estimated Actual Value of Property
	Total Bonded Debt Limited Tax Revenue Bonds	Financed Equipment Purchases	Leases	Subscription-Based Information Technology Arrangements						
2024	\$ 10,148,554	\$ 803,787	\$ 1,946,935	\$ 1,669,981	\$ 14,569,257	*		37	53	0.04%
2023	11,779,224	-	771,486	954,317	\$ 13,505,027	0.07%		43	49	0.04%
2022	13,359,894	-	1,104,682	1,223,439	\$ 15,688,015	0.08%		49	58	0.05%
2021	14,900,564	-	1,253,387	-	\$ 16,153,951	0.09%		56	61	0.06%
2020	16,132,646	-	158,295	-	\$ 16,290,941	0.09%		61	62	0.07%
2019	17,525,717	-	198,519	-	\$ 17,724,236	0.11%		67	68	0.08%
2018	18,873,788	-	-	-	\$ 18,873,788	0.12%		73	73	0.08%
2017	20,171,859	-	-	-	\$ 20,171,859	0.14%		80	80	0.09%
2016	21,424,930	-	-	-	\$ 21,424,930	0.15%		86	86	0.10%
2015	22,643,001	-	-	-	\$ 22,643,001	0.14%		92	92	0.11%

NOTES:

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

Beginning in 2021, the Lease Liability is reported in accordance with GASB No. 87 "Leases." Prior year amounts have not been restated.

Beginning in 2022, the Subscription-Based Information Technology Arrangements are reported in accordance with GASB No. 96 "Subscription-Based Information Technology Arrangements." Prior year amounts have not been restated.

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, 2024
(Unaudited)

Table 13

Governmental Unit		Debt Outstanding	Percentage Applicable		Share of Overlapping Debt
Direct Debt:					
St. Tammany Parish Sheriff		\$ 14,569,257	100%	\$	14,569,257
Overlapping Debt To Be Repaid with Property Taxes:					
City of Covington	*	6,870,476	100%		6,870,476
City of Slidell	**	14,135,233	100%		14,135,233
Fire Protection District No. 2	*	2,200,000	100%		2,200,000
Fire Protection District No. 3	*	305,000	100%		305,000
Fire Protection District No. 4	*	4,525,377	100%		4,525,377
Fire Protection District No. 9	*	1,452,000	100%		1,452,000
Fire Protection District No. 12	*	2,149,000	100%		2,149,000
Fire Protection District No. 13	*	800,000	100%		800,000
Northshore Harbor Center	*	225,000	100%		225,000
Recreation District No. 1	*	9,685,000	100%		9,685,000
Recreation District No. 6	*	613,000	100%		613,000
Recreation District No. 12	*	268,000	100%		268,000
Recreation District No. 14	*	26,154,529	100%		26,154,529
St. Tammany Parish Government	*	2,230,000	100%		2,230,000
St. Tammany Parish Hospital Service District No. 2	*	47,771,789	100%		47,771,789
St. Tammany Parish School Board	**	350,997,527	100%		350,997,527
St. Tammany Parish Water District No. 2	*	830,000	100%		830,000
Town of Abita Springs	*	1,702,000	100%		1,702,000
		\$ 472,913,931		\$	472,913,931
Other Debt:					
Fremaux Economic Development District	**	8,469,659	100%		8,469,659
Lakeshore Villages Master Community Development District	*	39,220,904	100%		39,220,904
Sewerage District No. 1	*	1,104,936	100%		1,104,936
St. Tammany Parish Communication District No. 1	*	4,600,000	100%		4,600,000
St. Tammany Parish Government	*	79,797,673	100%		79,797,673
St. Tammany Parish Hospital Service District No. 2	*	8,500,000	100%		8,500,000
St. Tammany Parish School Board	**	666,667	100%		666,667
St. Tammany Parish Waterworks District No. 3	*	1,886,621	100%		1,886,621
		\$ 144,246,460		\$	144,246,460

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2024
(Unaudited)

Table 13
(Continued)

Governmental Unit		Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Leases/Subscription-Based Technology Arrangements/Notes Payable:				
City of Covington	*	580,610	100%	580,610
City of Mandeville	***	150,934	100%	150,934
Clerk of Court	**	165,287	100%	165,287
District Attorney of the Twenty-Second Judicial District	*	283,027	100%	283,027
Drainage District No. 4 of St. Tammany Parish	*	95,260	100%	95,260
Fire Protection District No. 2	*	181,267	100%	181,267
Fire Protection District No. 5	*	199,783	100%	199,783
Fire Protection District No. 6	*	193,454	100%	193,454
Fire Protection District No. 11	*	719,422	100%	719,422
Fire Protection District No. 13	*	880,969	100%	880,969
St. Tammany Parish Development District	**	36,999	100%	36,999
St. Tammany Parish Government	*	636,239	100%	636,239
St. Tammany Parish Hospital Service District No. 2	*	73,737,679	100%	73,737,679
St. Tammany Parish Library	*	1,125,995	100%	1,125,995
St. Tammany Parish School Board	**	1,046,591	100%	1,046,591
St. Tammany Parish Water District No. 2	*	66,173	100%	66,173
Town of Pearl River	*	199,391	100%	199,391
Twenty-Second Judicial District Court	*	52,110	100%	52,110
Twenty-Second Judicial District Public Defender Office	**	20,999	100%	20,999
		<u>\$ 80,372,189</u>		<u>\$ 80,372,189</u>
Total Overlapping Debt				<u>\$ 697,532,580</u>
Total Direct and Overlapping Debt				<u><u>\$ 712,101,837</u></u>

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2024 or on the most current financial statements as indicated below.

* as of 12/31/2023

** as of 6/30/2023

*** as of 8/31/2023

NOTE 2:

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

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

Table 14

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2024	275,583	*	*	3.3%
2023	273,263	\$ 20,138,628,000	\$ 73,697	2.9%
2022	270,087	19,699,862,000	72,939	3.8%
2021	264,986	17,352,907,000	65,486	5.1%
2020	262,689	17,838,355,000	67,907	4.2%
2019	259,827	16,571,567,000	63,779	4.2%
2018	257,282	15,171,419,000	58,968	4.3%
2017	253,593	14,197,110,000	55,984	5.0%
2016	249,882	14,702,603,000	58,838	5.3%
2015	246,002	15,866,189,000	64,496	5.7%

SOURCES:

2024 Population, US Census Bureau- July 2023

2015-2023 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2014-2022

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					
	June 30, 2024			June 30, 2015		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,811	1	5.03%	5,400	1	4.99%
St. Tammany Health System	2,700	2	2.34%	1,391	2	1.29%
Slidell Memorial Hospital	1,330	3	1.15%	889	5	0.82%
St. Tammany Parish Sheriff	753	4	0.65%	755	6	0.70%
St. Tammany Parish Government	656	5	0.57%	720	7	0.67%
Rotolo Consultants Inc	500	6	0.43%			
Slidell Memorial Hospital East	325	7	0.28%			
City of Slidell	313	8	0.27%			
Christwood Retirement Community	284	9	0.25%			
AVALA Hospital	244	10	0.21%			
Wal-Mart				1,125	3	1.04%
Northlake Behavioral Health System				592	8	0.55%
Chevron, USA				550	10	0.51%
Lakeview Regional Medical Center				562	9	0.52%
Ochsner Health System				1,100	4	1.02%
Total - 10 Largest Employers	12,916		11.18%	13,084		12.11%
Total - All Employers	115,587			108,152		

SOURCES:

2024: 2023-2024 North Shore Book of Lists; 2023 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government; St. Tammany Parish School Board; City of Slidell
2015: St. Tammany Economic Development Foundation; 2014 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office

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

Table 16

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	12	12	12	13	15	15	14	16	18	17
Civil	20	20	20	20	20	19	20	20	21	23
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	8	8	8	8	8	9	9	9	8	8
Purchasing	3	3	3	3	3	3	3	3	2	2
Sales Tax	14	14	14	14	14	14	13	14	13	13
Support Services:										
Administration	9	8	7	6	7	7	7	7	6	5
Building Maintenance	6	5	5	5	4	4	5	6	4	4
Communications-911	47	47	47	49	47	45	44	44	43	40
Criminal Records	21	21	20	20	18	18	19	21	21	19
Human Resources	13	13	13	13	9	9	9	10	9	10
Information Systems/Radio Maintenance	14	14	14	14	14	14	13	14	13	13
Professional Standards	5	5	5	5	5	5	4	6	0	0
Public Affairs	3	3	4	4	4	4	3	5	4	4
Public Integrity Bureau/Internal Affairs	2	2	2	2	2	2	2	3	4	3
Radio Maintenance	0	0	0	0	0	0	0	0	3	5
Training	10	10	12	12	11	13	13	10	11	11
Vehicle Maintenance	9	8	10	10	9	9	9	11	9	8
Law Enforcement Operations:										
Canine (K-9)	4	5	6	6	8	7	7	7	10	10
Court Security/Sex Offender	38	38	38	38	37	37	37	45	45	46
Crime Laboratory	21	20	20	20	18	18	18	20	21	21
Criminal Investigations-East	30	30	29	29	28	29	30	30	27	27
Criminal Investigations-West	27	27	28	27	29	28	27	27	28	26
Criminal Patrol District I	53	53	**	**	**	**	**	**	**	**
Criminal Patrol District II	47	46	53	54	52	55	58	60	60	59
Criminal Patrol District III	26	26	52	54	51	50	53	52	48	50
Criminal Patrol District IV	34	34	37	37	42	42	33	33	31	31
Narcotics	17	17	18	18	16	16	17	19	19	21
School Resource Officers	31	30	30	30	30	0	0	0	0	0
Special Operations	15	15	16	16	16	17	17	17	17	15
Street Crimes	0	0	0	0	0	0	0	0	8	7
Traffic	14	14	14	14	13	13	13	13	15	13
Corrections:										
Commissary	0.5	1	1	1	2	2	2	2	2	2
Jail Facility	150.5	153	161	168	160	159	164	188	187	185
Re-Entry Program	14	16	15	15	7	7	7	7	0	0
Jail Medical	0	0	0	0	0	0	0	34	35	30
Transitional Work Program	0	0	0	0	0	0	0	23	0	0
Total Full-Time Positions	722	722	718	729	703	674	674	780	746	732
Part-Time Positions										
School Crossing Guards	20	20	24	20	23	23	23	23	23	23
All Other Departments	11	9	9	12	8	4	3	7	*	*
Total Part-Time Positions	31	29	33	32	31	27	26	30	*	*
Total	753	751	751	761	734	701	700	810	769	755

NOTES:

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. In March 2022, a new criminal patrol district was created (See **). Beginning with Fiscal Year 2022, the statistics for this schedule were obtained from the Position Summary Schedule that is included in the Annual Budget Document.

SOURCE:

St. Tammany Parish Sheriff's Office

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

Table 17

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Population - Total	275,583	273,263	269,388	264,933	262,689	259,827	257,282	253,593	249,882	246,002
Calls for Service	296,714	320,129	322,934	298,930	224,793	214,209	211,781	215,586	305,412	297,025
Events Generated	163,412	163,521	237,528	164,453	216,390	219,564	224,661	224,424	183,008	182,309
Assigned Cases	12,738	14,455	12,715	14,082	13,179	16,358	14,061	13,690	20,218	21,289
Traffic Tickets Issued	3,217	2,616	3,428	3,402	3,291	3,622	5,412	5,006	4,255	5,680
Crime Statistics:										
Murders	9	5	5	10	10	4	14	9	2	3
Sex Offenses	32	54	74	28	40	30	26	28	32	25
Assaults	1,078	989	912	858	906	769	676	733	794	782
Total Persons Crimes	1,119	1,048	991	896	956	803	716	770	828	810
Robberies	16	20	18	18	17	15	29	20	19	20
Burglary	173	220	255	237	256	262	325	416	322	364
Theft and Fraud	1,295	1,248	1,146	894	1,016	1,084	1,264	1,215	1,295	1,193
Vehicle Theft	176	148	183	149	120	116	107	130	106	115
Arson	5	12	2	7	3	0	9	9	8	14
Total Property Crimes	1,665	1,648	1,604	1,305	1,412	1,477	1,734	1,790	1,750	1,706
Total	2,784	2,696	2,595	2,201	2,368	2,280	2,450	2,560	2,578	2,516
Estimated Value of Property Stolen	\$ 6,345,708	\$ 8,404,135	\$ 6,410,385	\$ 4,323,230	\$ 2,985,942	\$ 3,078,526	\$ 2,116,265	\$ 2,461,075	\$ 2,178,410	\$ 2,951,434
Estimated Value of Property Recovered	\$ 1,948,607	\$ 1,838,582	\$ 1,889,289	\$ 526,368	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571
Crime Rate per 1,000 Residents	10.10	9.87	9.63	8.31	9.01	8.78	9.52	10.09	10.32	10.23

NOTE:

Beginning in fiscal year 2022, certain crime statistics were updated as follows: Fraud was added to the category of Theft, and Rape Statistics were expanded to include other Sex Offenses.

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 Ten Fiscal Years
(Unaudited)

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	9	2	-	11
Civil	-	-	-	-	1	14	-	15
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	2	1	-	3
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	-	5	-	5
	-	-	-	-	12	23	-	35
Support Services:								
Administration	3	-	2	-	6	5	-	16
Building Maintenance	-	3	2	-	55	12	-	72
Communications-911	-	-	-	1	-	3	-	4
Criminal Records	-	-	-	-	2	3	-	5
Human Resources	-	-	-	-	4	6	-	10
Information Systems	-	-	-	15	151	16	-	182
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	5	4	-	9
Public Integrity Bureau/Internal Affairs	-	-	-	-	-	3	-	3
Radio Maintenance	-	-	-	50	6	-	-	56
Training	-	-	-	-	26	9	-	35
Vehicle Maintenance	-	-	1	-	52	63	-	116
	3	3	5	66	307	124	-	508
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	-	-	-	-
Court Security/Sex Offender	-	-	-	-	-	10	-	10
Crime Laboratory	-	-	1	1	99	15	-	116
Criminal Investigations-East	-	-	-	-	3	32	-	35
Criminal Investigations-West	-	-	1	-	1	27	-	29
Criminal Patrol District I (Slidell)	-	-	-	-	3	50	-	53
Criminal Patrol District II (Mandeville)	1	-	2	-	4	43	-	50
Criminal Patrol District III (Covington)	1	-	-	-	2	24	-	27
Criminal Patrol District IV (Bush)	-	-	-	-	4	32	-	36
Narcotics	-	-	-	4	47	28	-	79
School Crossing Guards	-	-	-	-	-	1	-	1
School Resource Officers	-	-	-	-	-	31	-	31
Special Operations	-	-	-	-	90	96	-	186
Street Crimes	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	21	33	-	54
	2	-	4	5	274	422	-	707

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

Table 18
(Continued)

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Corrections Division:								
Jail Facility	1	5	-	2	127	43	-	178
Transitional Work Program	-	-	-	-	-	-	-	-
	1	5	-	2	127	43	-	178
Total - 2024	6	8	9	73	720	612	-	1,428
Total - 2023	6	8	9	73	707	628	-	1,431
Total - 2022	6	8	9	72	728	613	-	1,436
Total - 2021	5	8	9	71	731	605	-	1,429
Total - 2020	4	8	9	70	703	594	-	1,388
Total - 2019	4	8	9	118	772	633	-	1,544
Total - 2018	4	7	9	120	751	589	-	1,480
Total - 2017	4	6	8	155	1,090	582	1	1,846
Total - 2016	4	5	8	169	1,053	573	1	1,813
Total - 2015	4	5	8	178	1,024	598	11	1,828

NOTES:

Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end.

In addition, asset counts do not include leased assets or assets related to subscription-based information technology arrangements. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office

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

Table 19

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public Safety										
Financial Administration:										
Accounting	11	10	10	11	11	9	7	9	9	12
Civil	15	14	14	16	14	15	14	14	13	14
Occupational License	-	-	-	-	-	-	1	1	1	1
Property Tax	3	3	2	1	2	1	-	-	-	1
Purchasing	1	1	1	1	1	1	1	1	1	1
Sales Tax	5	6	5	5	4	7	6	6	6	6
	35	34	32	34	32	33	29	31	30	35
Support Services:										
Administration	16	13	15	15	18	20	17	17	18	14
Building Maintenance	72	70	60	56	54	51	51	47	45	36
Communications-911	4	4	3	4	2	4	4	5	5	15
Criminal Records	5	5	4	3	2	2	2	3	3	2
Human Resources	10	9	8	8	8	6	5	5	6	3
Information Systems	182	177	182	171	140	188	171	147	133	127
Professional Standards	-	-	-	-	-	-	-	4	-	-
Public Affairs	9	9	4	1	7	8	9	9	8	8
Public Integrity Bureau/Internal Affairs	3	3	2	2	3	2	2	2	2	10
Radio Maintenance	56	56	55	55	54	112	109	160	173	181
Training	35	34	35	42	42	47	46	396	398	392
Vehicle Maintenance	116	132	116	104	89	91	124	115	78	76
	508	512	484	461	419	531	540	910	869	864

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

Table 19
(Continued)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Law Enforcement Operations:										
Canine (K-9)	-	-	-	-	7	8	7	5	-	-
Court Security/Sex Offender	10	9	10	10	10	10	8	6	7	8
Crime Laboratory	116	113	117	112	103	106	104	104	103	102
Criminal Investigations-East	35	36	30	32	32	33	26	29	30	12
Criminal Investigations-West	29	29	29	29	27	36	38	36	33	52
Criminal Patrol District I (Slidell)	53	57	63	76	85	88	83	90	93	96
Criminal Patrol District II (Mandeville)	50	51	51	64	58	62	59	63	61	60
Criminal Patrol District III (Covington)	27	26	23	*	*	*	*	*	*	*
Criminal Patrol District IV (Bush)	36	33	41	42	47	49	52	39	38	37
Narcotics	79	67	70	71	72	83	72	77	77	85
School Crossing Guards	1	1	1	1	1	2	1	1	1	1
School Resource Officers	31	32	30	29	31	31	-	-	-	-
Special Operations	186	185	194	196	199	191	183	174	184	192
Street Crimes	-	-	-	-	-	6	7	7	9	6
Traffic	54	53	55	60	53	53	49	47	49	62
	707	692	714	722	725	758	689	678	685	713
Corrections Division:										
Jail Facility	178	193	206	212	201	208	206	209	209	203
Transitional Work Program	-	-	-	-	11	14	16	18	20	13
	178	193	206	212	212	222	222	227	229	216
Total	1,428	1,431	1,436	1,429	1,388	1,544	1,480	1,846	1,813	1,828

NOTES:

Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end. In March 2022, a new criminal patrol district was created (See *).

In addition, asset counts do not include leased assets or assets related to subscription-based information technology arrangements. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024



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's Office (the Sheriff), as of and for the year ended June 30, 2024, 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 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
December 31, 2024

LEBLANC ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, LLC

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Tammany Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2024. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Sheriff's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sheriff's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an

opinion on the Sheriff's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Sheriff's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Sheriff's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Sheriff's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
December 31, 2024

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2024 Expenditures	Amounts Provided to Subrecipients
United States Department of Housing and Urban Development					
Passed through State of Louisiana, Division of Administration, Office of Community Development:					
Community Development Block Grant/State's Program	14.228	B-16-DL-220001/Year 2016	PA2016-0141	69,491	
Total United States Department of Housing and Urban Development				\$	69,491
United States Department of Justice					
Direct Programs:					
Equitable Sharing	16.922	LA0520000	N/A	6,315	
Support for Adam Walsh Act Implementation Grant Program	16.750	2020-AW-BX-0009	N/A	9,260	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03428-JAGX	N/A	13,480	
Body-Worn Camera Policy and Implementation	16.835	15PBJA-22-GG-03308-BWCX	N/A	101,183	
Passed through the Louisiana Commission on Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00246-MUMU	2021-DJ-01-7157	29,052	
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-22-GG-01973-COVE	2022-CD-01-7097	17,208	
Paul Coverdell Forensic Science Improvement Grant	16.742	15PBJA-21-GG-02881-COVE	2021-CD-04-6820	12,135	
Total Paul Coverdell Forensic Science Improvement					29,343
Violence Against Women Formula Grant Program	16.588	15JOVW-22-GG-00426-STOP	2022-WF-01-7582	16,700	
Violence Against Women Formula Grant Program	16.588	15JOVW-23-GG-00576-STOP	2023-WF-01-8081	5,243	
Total ARRA Violence Against Women Formula Grant Program					21,943
Total United States Department of Justice				\$	210,578
United States Department of Transportation					
Passed through the State of Louisiana:					
State and Community Highway Safety Programs	20.600	69A37522300004022LA0	N/A	16,600	
State and Community Highway Safety Programs	20.600	69A37523300004020LA0	N/A	43,129	
Total State and Community Highway Safety Programs					59,729
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37523300001640LAA	N/A	54,500	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37523300001640LAA	N/A	83,875	
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated					138,375
Total United States Department of Transportation				\$	198,104

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

(Continued)

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2024 Expenditures	Amounts Provided to Subrecipients
United States Department of the Treasury					
Direct Programs:					
Equitable Sharing	21.016	LA0520000	N/A	264,080	
Total United States Department of the Treasury				<u>\$</u>	<u>264,080</u>
United States Executive Office of the President					
Passed through Jefferson Parish Sheriff's Office:					
High Intensity Drug Trafficking Areas Program	95.001	G22GC0001A	58182	15,841	
High Intensity Drug Trafficking Areas Program	95.001	G23GC0001A	59182	16,561	
High Intensity Drug Trafficking Areas Program	95.001	G24GC0001A	50037	700	
Total High Intensity Drug Trafficking Areas Program				<u>33,102</u>	
Total United States Executive Office of the President				<u>\$</u>	<u>33,102</u>
United States Department of Homeland Security					
Direct Programs:					
Port Security Grant Program	97.056	EMW-2023-PU-00048-S01	N/A	114,263	
Passed through St. Tammany Parish Government:					
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2021-SS-00019-S01	302	
Passed through Louisiana Governor's Office of Homeland Security:					
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2021-SS-00019-S01	79,591	31,262
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2022-SS-00042-S01	121,473	17,947
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2023-SS-00042-S01	73,517	
Total Homeland Security Grant Program				<u>274,580</u>	
Total United States Department of the Homeland Security				<u>\$</u>	<u>389,145</u>
Total Federal Expenditures				<u>\$</u>	<u>1,164,500</u>
					<u>\$</u> 49,209

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

(Continued)

Notes to the Schedule of Expenditures of Federal Awards

- A. BASIS OF PRESENTATION- The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of St. Tammany Parish Sheriff's Office (STPSO) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of STPSO, it is not intended to and does not present the financial position, changes in net position, or cash flows of STPSO.
- B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- C. INDIRECT COST RATE- The STPSO has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
- D. SUBRECIPIENTS- For the year ended June 30, 2024, City of Slidell was a subrecipient of Operation Stonegarden.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2024, the value of federal awards expended in the form of non-cash assistance was \$0.00.
- F. The following is a reconciliation of total federal grant expenditures to the federal grant revenues reported on page 48 of the financial statements

Total Federal Expenditures	\$ 1,164,500
Asset Forfeiture Expenditures for Which No Revenues Were Recorded in the Current Year	(87,422)
Total	\$ (87,422)
Total Federal Revenues	\$ 1,077,078

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

- | | | |
|----|---|--------------------|
| 3. | Internal control over major federal award programs: | |
| a. | Material weaknesses identified. | None |
| b. | Significant deficiencies identified not considered to be material weaknesses. | None |
| 4. | Type of auditor's report issued on compliance for major programs. | Unmodified Opinion |
| 5. | Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a). | None |
| 6. | Identification of major programs: | ALN Number: |
| | Body-Worn Camera Policy and Implementation | 16.835 |
| | Equitable Sharing | 21.016 |
| | Port Security Grant Program | 97.056 |
| 7. | Dollar Threshold used to distinguish between Type A and B programs. | \$750,000 |
| 8. | Auditee qualified as a low-risk auditee under 2 CFR section 200.520. | No |

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

N/A

No management letter was issued

ST. TAMMANY PARISH SHERIFF's OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2024

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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ST. TAMMANY PARISH SHERIFF'S OFFICE



701 N. Columbia Street Covington, La 70433
300 Brownswitch Road Slidell, La 70458
985-809-8200

www.STPSO.com

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 St.TammanyParishSheriff'sOffice

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

Statewide Agreed-Upon Procedures Report
For the period July 1, 2023 through June 30, 2024

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

For the Period of July 1, 2023 – June 30, 2024

Randy Smith, Sheriff
St. Tammany Parish Sheriff's Office
St. Tammany Parish, Louisiana

and to the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the St. Tammany Parish Sheriff's Office's (the "Agency") control and compliance (hereafter "C/C") areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2023 through June 30, 2024. The Agency's management is responsible for those C/C areas identified in the SAUPs.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the period July 1, 2023 through June 30, 2024. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) WRITTEN POLICIES AND PROCEDURES

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

1) WRITTEN POLICIES AND PROCEDURES (CONTINUED)

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: *No exceptions were noted as a result of applying the procedures above.*

2) BOARD OR FINANCE COMMITTEE

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.
Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

2) BOARD OR FINANCE COMMITTEE (CONTINUED)

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: *This section is not applicable.*

3) BANK RECONCILIATIONS

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared(e.g., initialed and dated or electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: *Of the 5 bank reconciliations reviewed, 1 bank reconciliation was not prepared within 2 months of the statement closing date.*

Management's Response:

See attached letter from the Agency dated December 31, 2024.

4) COLLECTIONS

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

4) COLLECTIONS (CONTINUED)

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not also responsible for collecting cash, unless another employee verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. 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 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were noted as a result of applying procedures A-C above. Two exceptions noted for procedure 4(D)(iv) One deposit included a check that was received more than 1 day before it was deposited. The second deposit included a deposit report that was prepared 4 days before the deposit was made.

Management's Response:

See attached letter from the Agency dated December 31, 2024

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5)
- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic fund transfer (EFT), wire transfer, or some other electronic means.
[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported]

Results: No exceptions were noted as a result of applying the procedures above.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B, as applicable.

Results: No exceptions were noted as a result of applying the procedures above.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: No exceptions were noted as a result of applying the procedures above.

6) CREDIT CARDS / DEBIT CARDS / FUEL CARDS / PURCHASE CARDS

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: No exceptions were noted as a result of applying the procedures above.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

6) CREDIT CARDS / DEBIT CARDS / FUEL CARDS / PURCHASE CARDS (CONTINUED)

- i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were noted as a result of applying the procedures above.

C. Using the monthly statements or combined statements selected under procedure B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were noted as a result of applying the procedures above.

7) TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were noted as a result of applying the procedures above.

8) CONTRACTS

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

Results: No exceptions were noted as a result of applying the procedures above.

9) PAYROLL AND PERSONNEL

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or 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 as a result of applying the procedures above.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Results: No exceptions were noted as a result of applying the procedures above.

9) PAYROLL AND PERSONNEL (CONTINUED)

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee's or official's' personnel files, and agree the termination payment to entity policy.

Results: No exceptions were noted as a result of applying the procedures above.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were noted as a result of applying the procedures above.

10) ETHICS

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Results: No exceptions were noted as a result of applying the procedures above.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: No exceptions were noted as a result of applying the procedures above.

11) DEBT SERVICE

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Results: Not applicable as St. Tammany Parish Sheriff's Office did not issue any debt instruments during the fiscal period.

11) DEBT SERVICE (CONTINUED)

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: No exceptions were noted as a result of applying the procedures above.

12) FRAUD NOTICE

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Results: No exceptions were noted as a result of applying the procedures above.

- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were noted as a result of applying the procedures above.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred (a) within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the above procedure and discussed the results with management.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY (CONTINUED)

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the above procedure and discussed the results with management.

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) PREVENTION OF SEXUAL HARASSMENT

- A. Using the 5 randomly selected employees/officials from procedure #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Results: No exceptions were noted as a result of applying the procedures above.

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: No exceptions were noted as a result of applying the procedures above.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Results: No exceptions were noted as a result of applying the procedures above.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
December 31, 2024



St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 31, 2024

Management's Response to Results Reported in
Accountant's Report on Statewide Agreed-Upon Procedures
for the Period of July 1, 2023 – June 30, 2024

To LeBlanc & Associates CPAs, L.L.C. and the Louisiana Legislative Auditor:

Results: One exception noted for procedure 3(A)(i). Of the 5 bank reconciliations reviewed, 1 bank reconciliation was not prepared within 2 months of the statement closing date.

Management's response: The bank account selected and resulting in an exception was reviewed and reconciled within one month of the statement closing date; however, the final reconciliation documentation had to undergo reformatting and revisions in order to better document system changes and reconciliation of deposits in transit between the general ledger and a supporting system; however, the initial reconciliation, which was done in a timely manner, was not retained to document the initial reconciliation.

Results: Two exceptions noted for procedure 4(D)(iv). One deposit included a check that was received more than 1 day before it was deposited. The second deposit included a deposit report that was prepared 4 days before the deposit was made.

Management's response: The first exception is related to an insurance settlement proceeds check that was received on Thursday, September 28, 2023; however, the check was not deposited until Monday, October 2, 2023. Since the nature of the check represented a final settlement and depositing it represents acceptance of said settlement; the collection location verified with other relative departments prior to depositing. Revised Statute 39:1212, requires all funds be deposited daily "whenever practicable." The Statewide Agreed Upon procedures tests if deposits are made within 1 business day. The normal process, which complies with both the statutory requirement and the AUP, is to post and reconcile receipts daily, secure the funds in the vault overnight, then deposit the receipts the following business day. A review of the bank statement shows daily deposits on the 28th (Thursday), 29th (Friday), and 2nd (Monday), so this demonstrates the department is making daily deposits. No procedural changes are being recommended.

The second exception is related to a deposit report that was prepared on Friday, October 6, 2023, but was not deposited until Tuesday, October 10, 2023. This collection location has faced challenges related to coordinating secure transport to the bank to make deposits due to limited staffing exceeding transportation requirements. The agency has since made process changes which now allow this collection location to make secure daily deposits utilizing transportation resources from other departments. The deposit was kept in a secure safe with access limited to authorized personnel only and constant video surveillance throughout the duration.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lauren L Hudson".

Lauren Hudson
Chief Financial Officer