

ST. TAMMANY PARISH SHERIFF'S OFFICE



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL
YEAR ENDED
JUNE 30, 2025



Randy Smith, Sheriff
Lauren Hudson, Chief Financial Officer
Cynthia Bankston, Controller



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ANNUAL COMPREHENSIVE
FINANCIAL REPORT FOR THE
FISCAL YEAR ENDED JUNE 30, 2025
PREPARED BY

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



INTRODUCTORY
SECTION

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St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 31, 2025

To the Citizens of St. Tammany Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2024 - June 30, 2025. 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, 2025. 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 277,615 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 owns and maintains 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 35 departments. We work diligently to continually recruit top employees, offering on-going training resources, education incentives, and a well-rounded benefits package. Advancement opportunities are made available to all staff. 61% 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.



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.

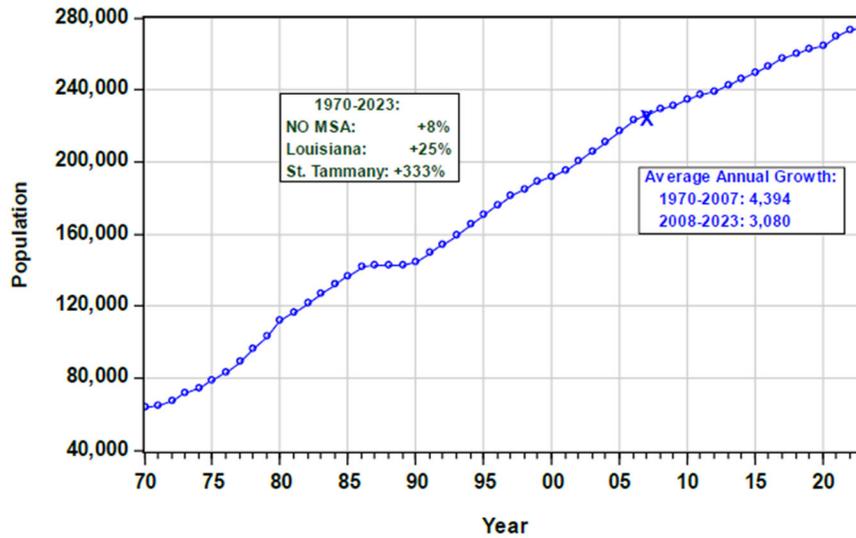
In various sections of the final budget document, department budgets are recorded in two categories: requested and adopted. The amount shown as requested is the amount of the department manager's initial request. The adopted amount is the amount the sheriff authorized at the conclusion of the review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

After the final budget document is complete, and at least 10 days before the public is invited to submit comments at a public hearing, 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 made, the sheriff officially adopts the budget as authorized in Louisiana Revised Statutes 39:1305-1309.

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 2021 and 2022, but have since flattened out. Despite this, the local economy has remained fundamentally strong, with an expansion of business activity and steady growth in population. St. Tammany has been Louisiana's fastest growing parish since the 1970's.

**St. Tammany MSA Population
1970-2023**

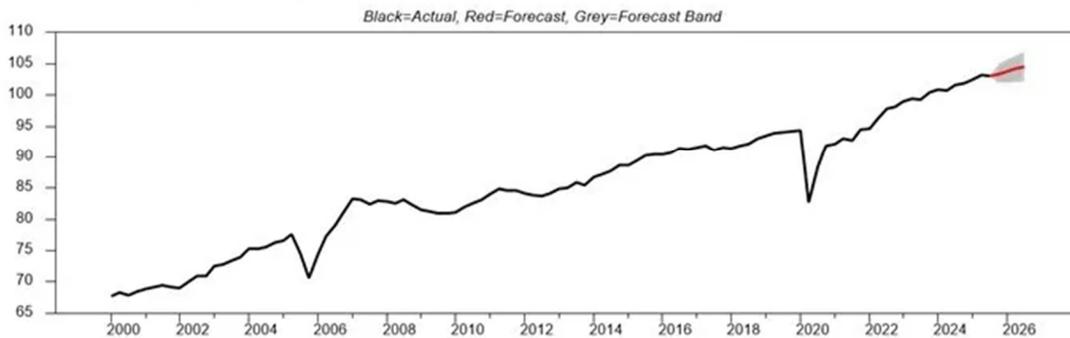


Source: Scott, L. (2025). *Louisiana Economic Forecast State and MSAs: 2026 and 2027*

In January 2025, Louisiana finally recovered the 285,800 jobs lost during Covid. St. Tammany has added 8,800 jobs. St. Tammany has a history of steady job growth and we are expected to have 3.4% job growth in 2026 and 2027.

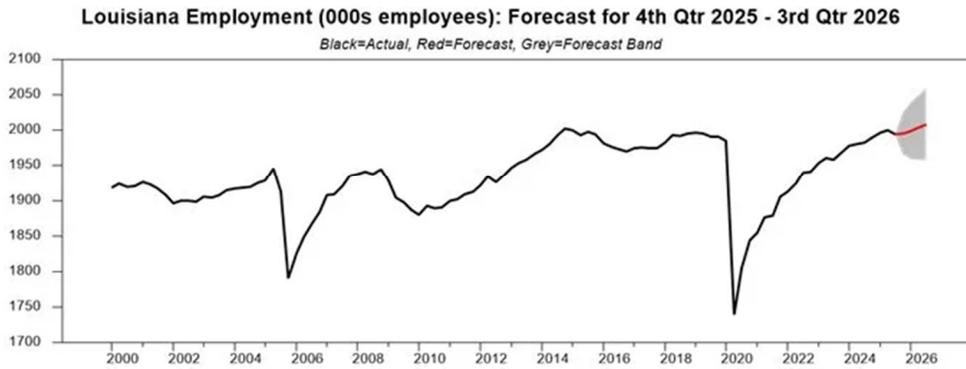
According to LSU Department of Economics, employment in the Slidell-Mandeville-Covington Metro Area is expected to rise steadily through the third quarter of 2026, at a rate of 1.4%.

**Slidell-Mandeville-Covington MSA
Employment (000s employees): Forecast for 4th Qtr 2025 - 3rd Qtr 2026**



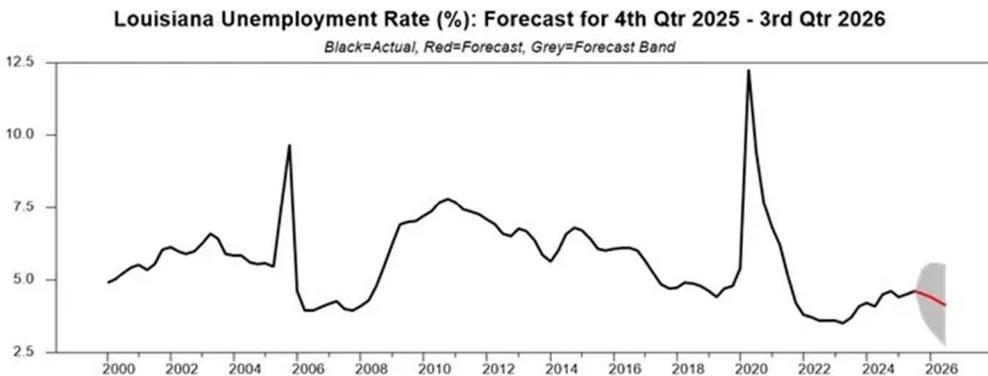
Source: LSU Department of Economics

In comparison, the LSU Department of Economics predicts that employment Statewide will grow at the slower rate of .7%.



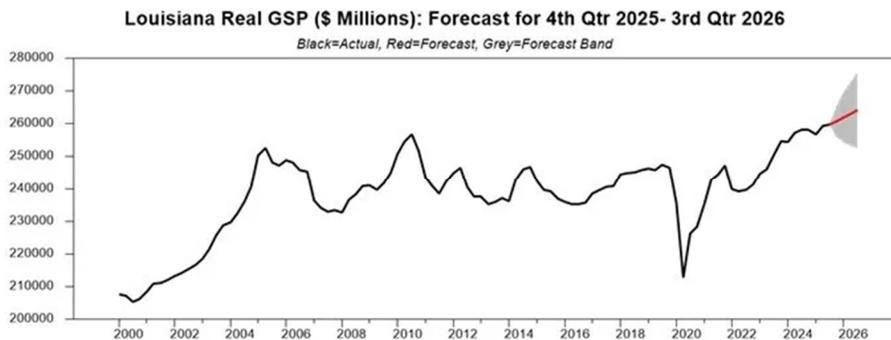
Source: LSU Department of Economics

Correspondingly, the unemployment rate is forecast to fall to 4.1% by the third quarter of 2026.



Source: LSU Department of Economics

The combination of population growth and employment gains in St. Tammany Parish suggests a favorable economic trajectory. The historical data and projections for Louisiana’s Gross State Product also supports this conclusion. GSP is predicted to steadily rise at a rate of 1.7%.

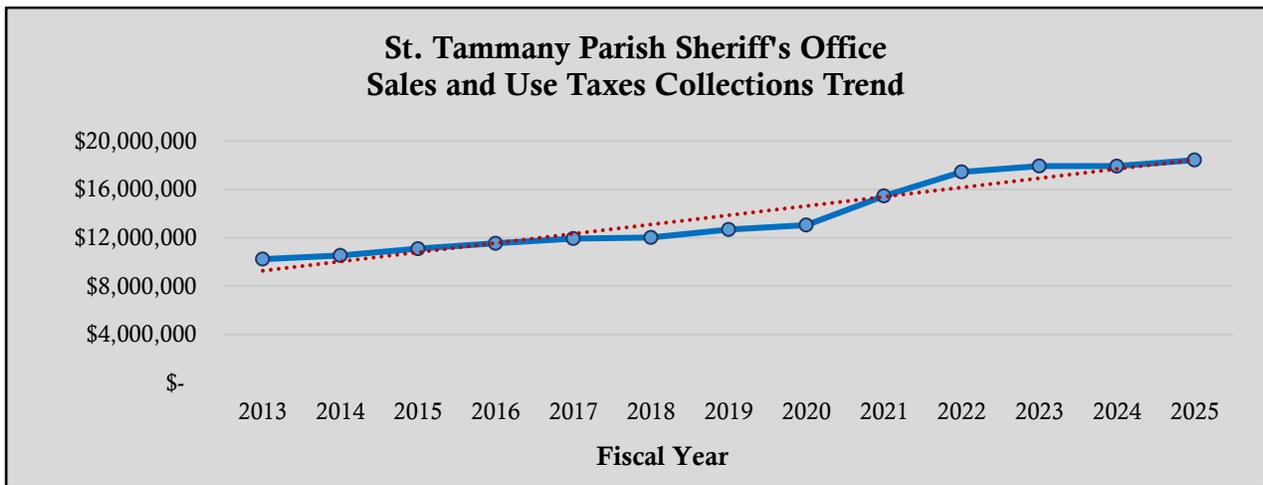


Source: LSU Department of Economics

Similarly, the Louisiana House Price index is expected to rise 2.3% from the 3rd quarter of 2025 through the 3rd quarter of 2026.

The St. Tammany Parish Assessor re-assessed the value of immovable property in 2024. This led to an 11.34% increase in Ad Valorem tax revenue for the Law Enforcement District in fiscal year 2025. On average, Ad Valorem tax revenue has increased every year by 4.57% for the last 10 years.

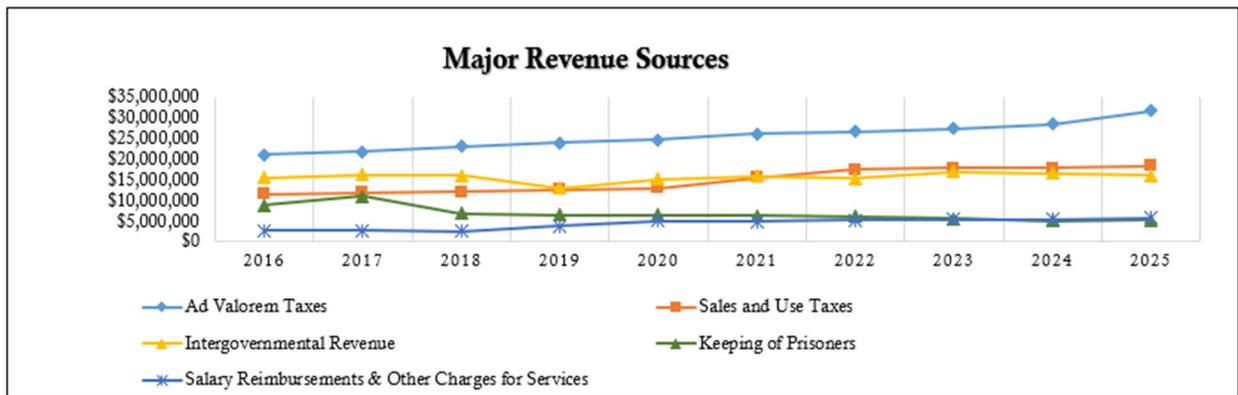
Other than reassessment years, the greatest potential impact for the St. Tammany Parish Sheriff's Office is sales tax collections, which represents 25% of the fiscal year 2025 budgeted revenue for the General Fund. However, this revenue source is unpredictable. It performed much higher than anticipated in 2021 and 2022 and finally saw a return to normal growth and some declining months in 2023 and 2024. In 2025, we saw a modest growth of 2.9%.



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 2024 tax year occurring within our 2025 fiscal year. Collections in fiscal year 2025 make up 42.55% 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.

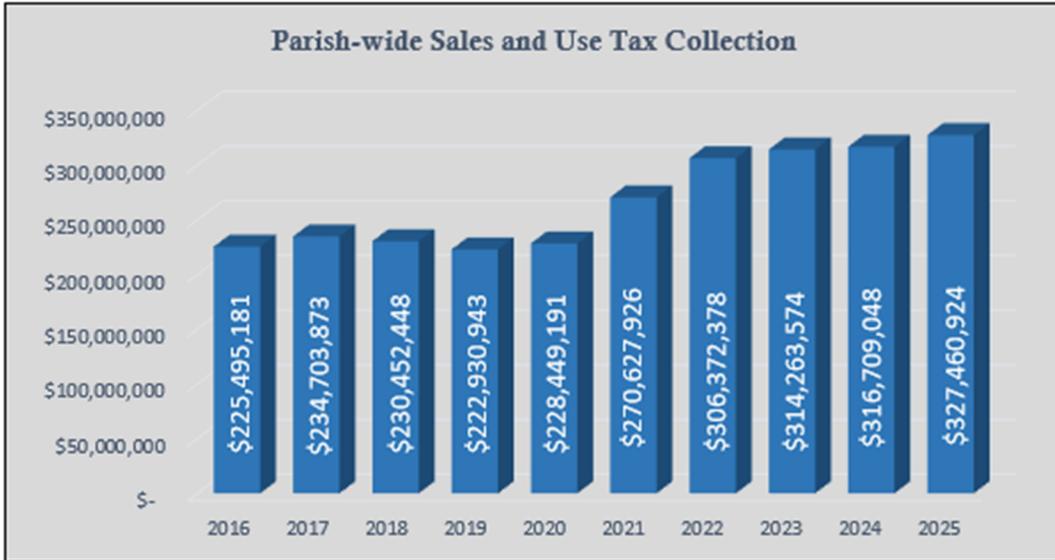
Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the Assessor’s Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to 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 98.01% but increases to 98.82% when compared to the adjusted tax roll (as of July 2025). Additionally, the Sheriff is subject to tax abatement agreements granted by other governments which forego tax revenues in exchange for individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. These tax abatement agreements are expected to create a long-term benefit to the agency and the citizens of the parish. See note 23 on page 117.

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 24.68% of the overall revenue in the General Fund for fiscal year 2025.

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 2025 for the law enforcement district was increased from fiscal year 2024 by 2.89%.

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 continued in fiscal year 2025. The Parish and Sheriff disagree on the amount of the Parish’s financial obligation and it is subject to litigation. The payments received from the parish government are reported as Intergovernmental Revenue and represent 53.22% of the overall revenue in the Jail Fund for fiscal year 2025 and 47.70% 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, and state revenue sharing.

Intergovernmental revenue makes up 17.43% of total governmental funds revenue.

Keeping of Prisoners

Keeping of Prisoners accounts for 36.71% of the overall revenue in the Jail Fund for fiscal year 2025 and 5.73% 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 6.33% 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.

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 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 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 74% percent of all major 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 simple assault, with 898 offenses reported in fiscal year 2025. Theft was close behind with 684 cases reported.

MAJOR CRIME/PROPERTY PROFILE FISCAL YEAR 2025			
Statistics for July 2024 through June 2025			
MAJOR OFFENSES			
OFFENSE	REPORTED	CLEARED	CLEARANCE RATIO
Homicide	8	9	100 percent-plus
Sex Offenses	52	47	90 percent
Aggravated Assault	195	166	85 percent
Simple Assault*	898	843	94 percent
Robbery	19	17	89 percent
Theft **	684	395	58 percent
Fraud	186	103	55 percent
Burglary	154	76	49 percent
Motor Vehicle Theft	99	45	45 percent
Arson	1	1	100 percent
All Major Offenses	2296	1702	74 percent
PROPERTY STOLEN AND RECOVERED			
Stolen Value	\$5,015,004		
Recovered Value	\$1,696,623		
*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

	1980-1989	1990-1999	2000-2009	2010-2019	2020-2025*
CRIME CATEGORY					
Murder/Negligent Homicide	97	70	74	57	45
Rape and Other Sex Offenses	218	319	274	219	303
Aggravated/Simple Assault	6,470	12,467	14,148	8,718	5,879
Robbery	421	467	348	196	105
Theft	18,262	21,222	18,891	13,504	5,192
Fraud**	**	**	**	**	1203
Burglary	11,019	9,416	7,339	4,304	1,190
Motor Vehicle Theft	2,111	2,403	2,410	1,282	861

*Data current through LIBRS report for November 2025.

MAJOR CRIMES, BY THE YEAR 2020-2024

	2020	2021	2022	2023	2024
CRIME CATEGORY					
Murder	11	6	8	9	7
Sex Offenses	37	77	66	32	42
Aggravated Assault	267	234	202	221	217
Simple Assault	660	722	689	870	871
Robbery	18	22	18	17	17
Burglary	224	251	234	188	173
Theft	989	889	867	1,008	901
Motor Vehicle Theft	119	183	160	163	141
Fraud**	**	248	345	275	198
**Tracking began with LIBRS reporting in 2021; some Fraud cases may be included under the Theft pre-2021.					

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.

Multiple long-term projects were completed last year and one long-term project remains underway. 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 has made great progress on the long-range plan to provide the four patrol districts with permanent headquarters in the communities they serve. All four District Headquarters are complete. 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. To further improve our academy, we are also planning a new state-of-the-art indoor range to be built at the Brownsitch location, for which we recently obtained a \$16 million legislative appropriation. Investing in a new training facility and firing range will help ensure that our deputies remain highly proficient and well-prepared for dynamic, low-light, and distraction-filled firing situations, ultimately enhancing public safety.

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. We are also making investments in other essential equipment in fiscal year 2026 to keep our deputies and the public safe, and to improve efficiencies in some of our administrative divisions. In fiscal year 2025, we commenced looking for a new software for our property tax department. We plan to replace our dated tax collection software with a program specifically designed to handle the nuances of Louisiana law in fiscal year 2026.

Compensation and Benefits

Personnel costs and payroll benefits account for 72.77% of all budgeted expenditures in the general fund 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 2025, including a 4% increase to base starting pay, a 4% increase to deputies, a 3.5% increase to corporals, sergeants and lieutenants, and a 3% increase to captains and above. 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 in fiscal year 2025 of \$1.27 million into the St. Tammany Retired Employee Insurance Fund (STREIF), the sheriff has funded a total of \$11.5 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 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 \$2.5 million of interest revenue for fiscal year 2025. LAMP is a liquid and safe management tool, specifically designed for local governments in our state. Another critical decision is to continue the reduction of tax burden on local citizens by maintaining the rollback millage rate of 10.31 for the 2025 tax year and fiscal year 2026.

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 twelfth 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, 2024. 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 tenth 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, 2024

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, 2025

SHERIFF
Randy Smith



CHIEF DEPUTY
Jeff Boehm



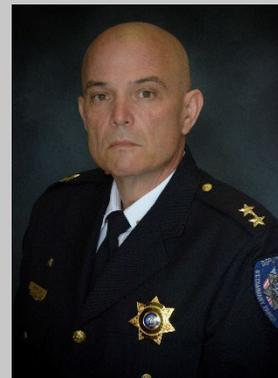
DEPUTY CHIEF
George Cox



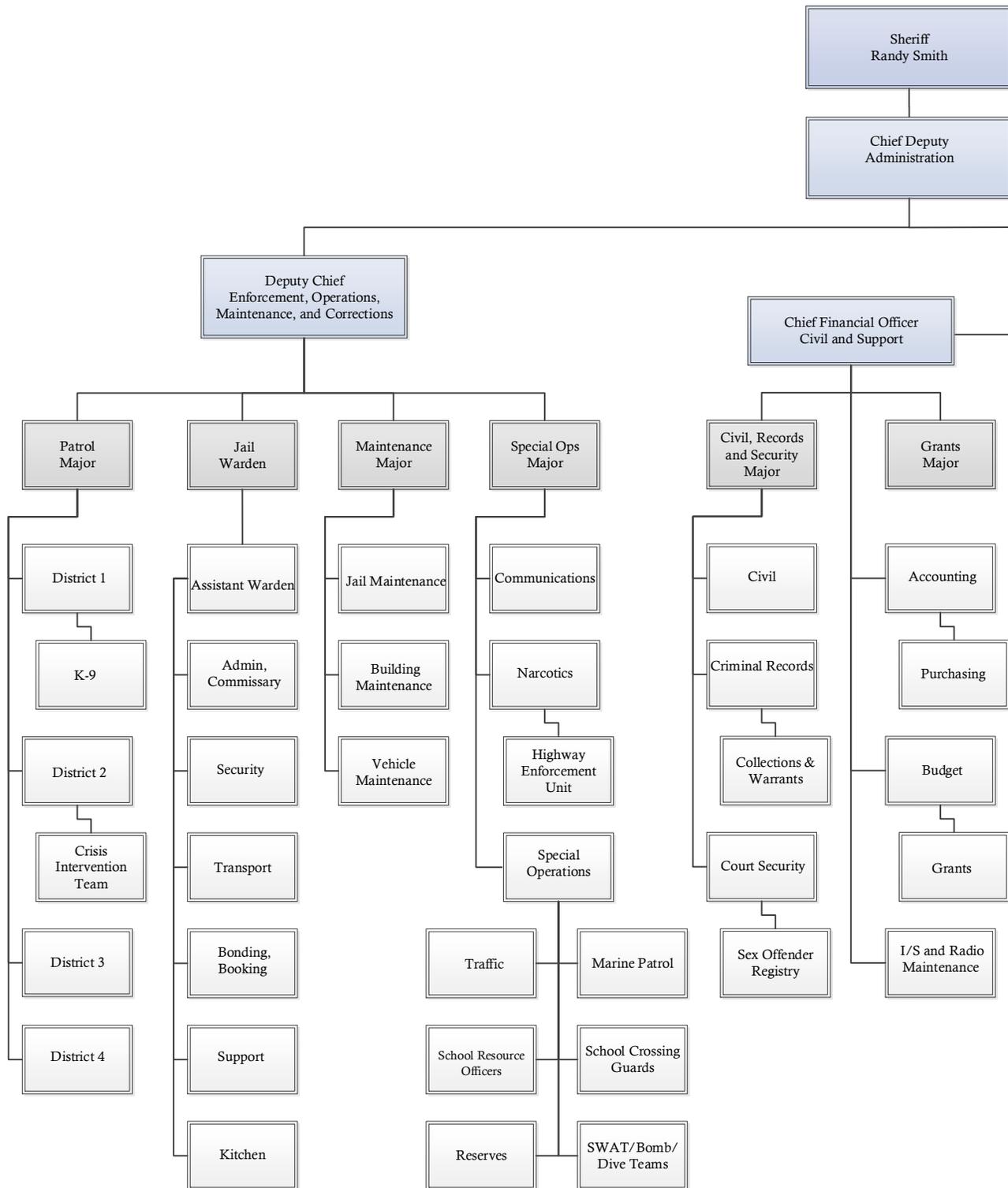
CFO
Lauren Hudson



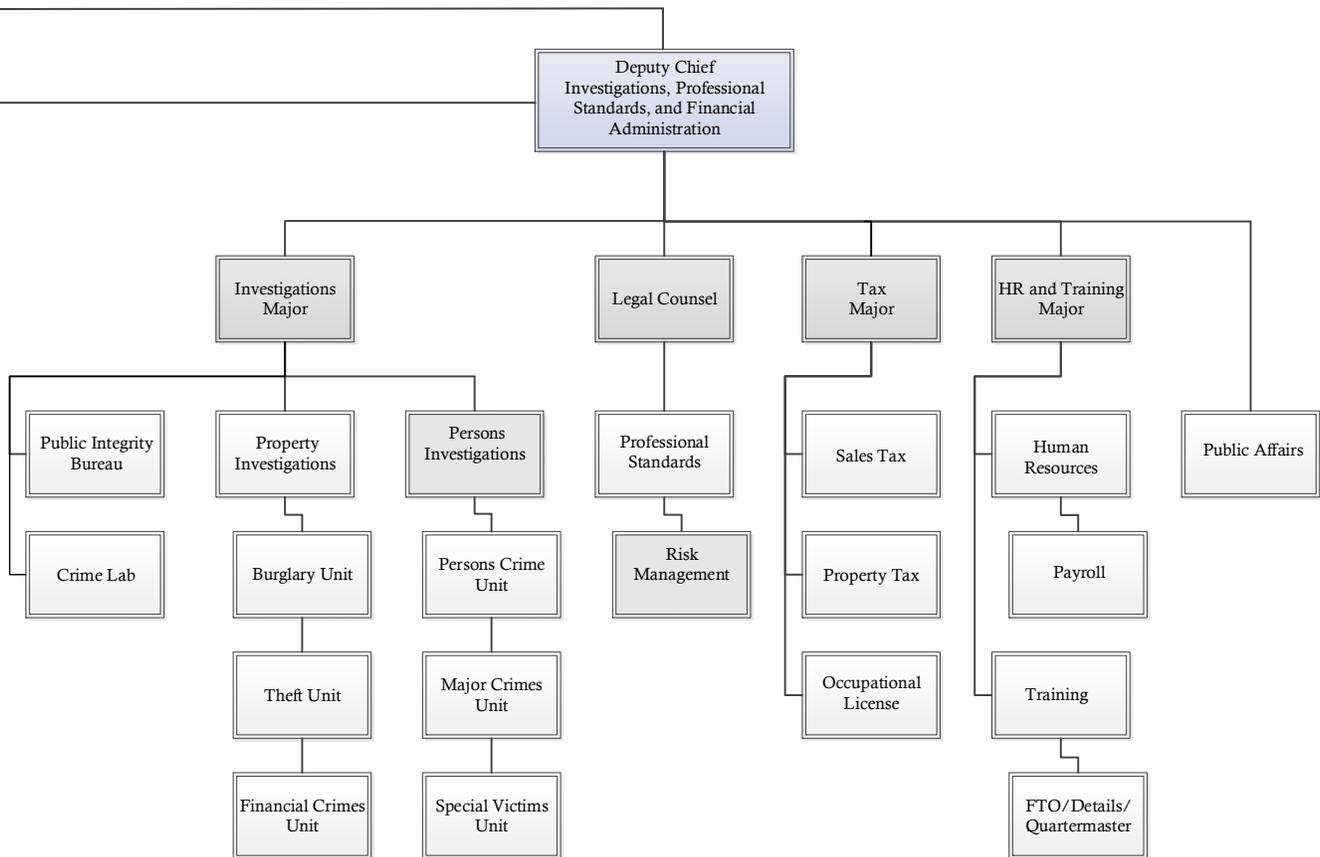
DEPUTY CHIEF
Bret Ibert



ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART



**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
(Continued)**



The Organizational Chart illustrates the supervisory chain of command.

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2025



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, 2025, 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, 2025, 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 192) 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 156) 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, 2025, 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, 2025

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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 2025 that ended June 30, 2025. 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 1-12 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 \$60,652,381, net position.
- The sheriff's total net position increased by \$9,186,711 in fiscal year 2025 primarily due to higher program revenue compared to prior year in the amount of \$1,683,090 and higher tax collections compared to the prior year of \$3,754,945.
- At the close of the current fiscal year, the Sheriff's Office's governmental funds reported combined fund balances of \$59,100,859, an increase of \$313,078 in comparison with the prior year. Approximately 52.3% of this amount, \$30,912,530, 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 \$30,932,858 and (\$20,328) for the Jail Special Revenue Fund for a combined unrestricted fund balance of \$30,912,530 or approximately 37.3% 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 Office net position changed during the most recent fiscal year. All changes in net position are reported

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

Management's Discussion and Analysis

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 seven 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 are presented immediately following the required supplementary information starting on page 132.

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

Management's Discussion and Analysis

The St. Tammany Parish Sheriff's Office adopts an annual appropriated budget for its General Fund, 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 134-137 of this report.

The basic governmental fund financial statements are on pages 46-51 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 costs that are reviewed by the courts, in accordance with applicable law.

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

Management's Discussion and Analysis

The combining statements related to the custodial funds are presented on pages 142-143.

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 69-118 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 121-123 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 \$60,652,381 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>2025</u>	<u>2024</u>
Current Assets	\$ 79,293,551	\$ 74,979,192
Capital Assets, Net of Accumulated Depreciation	<u>46,599,386</u>	<u>44,959,716</u>
Total Assets	125,892,937	119,938,908
Deferred Outflows of Resources	15,445,700	29,460,867
Long-Term Liabilities Outstanding	67,260,015	85,219,248
Other Liabilities	<u>4,973,969</u>	<u>5,888,708</u>
Total Liabilities	72,233,984	91,107,956
Deferred Inflows of Resources	8,452,272	6,826,149
Net Position:		
Net Investment in Capital Assets	33,917,609	29,053,287
Restricted for:		
Equitable Sharing	128,496	997,906
Equipment	115,671	153,592
Crime Lab Expenditures	1,024,826	879,555
Opioid Abatement	1,634,161	472,500
Debt Service	129,698	17,606
Unrestricted	<u>23,701,920</u>	<u>19,891,224</u>
Total Net Position	<u>\$ 60,652,381</u>	<u>\$ 51,465,670</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.

Governmental Activities. During the current fiscal year, net position for governmental activities increased \$9,186,711 from the prior fiscal year ending balance of \$51,465,670.

**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	
	2025	2024
Program Revenues		
Charges and Services	\$ 23,037,476	\$ 22,037,922
Operating Grants and Contributions	21,488,394	21,754,528
Capital Grants and Contributions	2,101,335	1,151,665
General Revenues		
Taxes		
Ad Valorem Taxes	31,781,484	28,544,870
Sales and Use Taxes	18,437,463	17,919,132
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	3,697	16,661
Gain on Sale of Assets	199,535	103,471
Interest and Investment Earnings	2,756,555	2,974,090
Other Revenues	186,796	178,230
Total Revenues	<u>99,992,735</u>	<u>94,680,569</u>
Expenses		
Public Safety	90,476,708	90,418,836
Interest on Long-Term Debt	329,316	296,704
Total Expenses	<u>90,806,024</u>	<u>90,715,540</u>
Change in Net Position	9,186,711	3,965,029
Net Position, Beginning of Year, as previously stated	51,465,670	47,241,416
Prior Period Adjustment - Implementation of GASB Changes	-	259,225
Net Position, Beginning of Year, as restated	<u>51,465,670</u>	<u>47,500,641</u>
Net Position, End of Year	<u>\$ 60,652,381</u>	<u>\$ 51,465,670</u>

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

Governmental activities revenues increased by 5.6%, while expenses remained comparable to the prior year.

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, 2025, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$59,100,859; an increase of \$313,078 in comparison with the prior year. Approximately 52.3% of this amount, \$30,912,530, 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 \$560,616
- 2) Amount restricted for particular purposes is \$3,032,852
- 3) Amount committed for particular purposes is \$24,594,861

The General Fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2025, the unassigned fund balance in the General Fund was \$30,932,858 and the total fund balance was \$31,717,313. 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 50.6% of total General Fund expenditures. The total fund balance represents approximately 51.8% of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office General Fund increased by \$3,929,795. This is due to revenues exceeding expenditures for the fiscal year by \$13,515,385, offset by transfers out to other funds of \$10,117,307 as detailed in Note 20 on pages 112-113, sale of general capital assets of \$285,160, other sources of financing from subscription-based information technology arrangements of \$246,557 as detailed in Note 14 on pages 108-109.

During fiscal year 2025, 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 2025, transfers were made from the General Fund and Commissary Special Revenue Fund to the Jail Special Revenue Fund in the amount of \$7,222,019.

The Capital Projects Fund, a major fund, had a \$4,374,349 decrease in fund balance during the fiscal year 2025 which put the overall fund balance at \$24,594,861. The decrease in fund balance was primarily the result of capital outlays of \$6,019,556 offset by interest and investment earnings of \$1,272,757.

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

Unrestricted net position of the Internal Service Fund at the end of fiscal year 2025 was \$4,349,857. The increase in net position of the Internal Service Fund was \$231,277. The increase in net position is the result of interest and investment earnings.

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

Management's Discussion and Analysis

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>		
Ad Valorem Taxes	29,000,000	31,243,500	31,781,484	537,984
Sales and Use Taxes	17,810,000	18,000,000	18,437,463	437,463
Federal Grants	734,859	1,716,391	1,506,961	(209,430)
Other Intergovernmental Revenues	1,994,114	2,848,416	2,619,989	(228,427)
Tax Research and Other Services	1,201,000	1,373,302	1,509,577	136,275

Ad Valorem Taxes, Sales and Use Taxes, and Tax Research and Other Services are above budget due to collections being higher than expected in the fourth quarter of the fiscal year.

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.

Other Intergovernmental Revenue is below budget due to state grant funded 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.

**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	\$ 34,578,036	\$ 33,846,262	\$ (731,774)	\$ 33,379,675	\$ (466,587)
Operating Expenditures	6,016,401	5,609,957	(406,444)	4,944,777	(665,180)
Professional Fees	2,625,908	3,155,366	529,458	2,814,791	(340,575)
Insurance	2,729,500	2,729,500	-	2,237,623	(491,877)
Capital Outlays	1,787,345	3,660,237	1,872,892	2,734,336	(925,901)

Over half of the personnel services favorable variance is due to vacancies, about \$155,000 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 \$78,000 lower than projected for the final quarter.

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.

There was a favorable variance for insurance expenditures due to the uncertain nature of claims and litigation expenses being conservatively budgeted.

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, 2025 amounts to \$46,599,386 (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 \$1,639,670 or 3.6%. Primarily this is due to \$9,127,086 in new assets, offset by depreciation expense of \$7,401,791 and disposal of assets with net book value of \$85,625.

**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	
	2025	2024
Assets not in Service	\$ 3,341,830	\$ 9,160,133
Land	4,268,204	3,921,028
Leasehold Improvements	95,093	98,317
Buildings	17,449,947	12,307,420
Other Equipment	4,406,707	3,179,716
Right-to-Use Leased Equipment	209,101	199,673
Right-to-Use Leased Building	1,134,000	1,313,859
Right-to-Use Leased Radio Towers and Land	336,958	406,186
Subscription-Based IT Arrangements	1,620,762	1,674,620
Communication Equipment	5,148,159	6,377,334
Vehicles	8,588,625	6,321,430
Totals	\$ 46,599,386	\$ 44,959,716

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

- Purchase of 91 vehicles in order to replenish fleet following supply chain issues with prior year vehicle orders for \$4.7M.
- Sold 93 assets at auction, including vehicles and obsolete equipment.
- Depreciation/amortization expense for the year was \$7,401,791.
- Assets not in service decreased due to significant district headquarter capital projects being completed during the year.
- 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 on pages 89-91 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 track inmate activity logs that qualify as SBITAs in accordance with GASB 96. See Note 14 on pages 108-109 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

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

Management’s Discussion and Analysis

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. 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 2025, the St. Tammany Parish Sheriff’s Office had total bonded debt outstanding of \$8,457,884. 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	
	2025	2024
Claims and Judgments	\$ 1,120,017	\$ 1,608,602
Certificate of Indebtedness Payable	8,457,884	10,148,554
SBITA obligations payable	1,577,770	1,669,981
Lease Liability	1,690,332	1,946,935
Financed Equipment Purchase	617,053	803,787
Net Pension Liability	29,403,529	43,468,015
Net OPEB Liability	24,393,430	25,573,374
Totals	\$ 67,260,015	\$ 85,219,248

In fiscal year 2025, the St. Tammany Parish Sheriff’s Office total debt decreased by \$17,959,233 or 21.1%. This was primarily the result of the decrease in the net pension liability of \$14,064,486. For more detail on the net pension liability, see Note 11 on pages 99-107.

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 on pages 89-91 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 on pages 108-109 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 on page 110 for additional information.

Additional information on the St. Tammany Parish’s Sheriff’s Office long-term debt and other long-

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

Management's Discussion and Analysis

term liabilities can be found in Notes 8-11 and Notes 14-15 on pages 89-110 of this report.

Economic Factors and Next Year's Budget

The following economic factors impact the St. Tammany Parish Sheriff's Office and were considered in developing the 2025-2026 fiscal year budget.

- Budgeting for Fiscal Year 2026 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. Sales-tax collections are highly dependent on the health of the economy and are driven by consumer spending, which can slow during uncertain times. Sales tax revenue showed modest growth in the past three years; thus, the agency has taken a cautious approach to revenue projections, especially for sales tax collections. This climate plays a significant role in the timing of capital improvements or large purchases.

The probability of recession has been steadily going up, but the estimates ranged between 15% early in the year to as much as 60% by mid-2026, as reported by J.P. Morgan. The estimates are constantly changing due to significant uncertainty driven by factors like trade policies, inflation, and consumer confidence, though recent trade de-escalations have reduced some concerns.

Given Louisiana's sensitivity to national economic trends, a U.S. recession would likely exacerbate its sluggish growth. The outlook for the Louisiana economy in the near future shows slow but steady growth with mixed signals across key indicators due to major risks when it comes to inflation and geopolitical events. Louisiana's Gross Domestic Product (GDP) is projected to grow at an annual rate of about 1.2%. In comparison, nationally, GDP growth is projected to be about 2.2%. However, there are significant investments which may signal potential for growth in sectors like energy, manufacturing maritime, and with medical equipment as an emerging industry in St. Tammany Parish.

Economic contraction in early 2025 has been partly attributed to tariff discussions, which prompted businesses to stockpile imports, hurting domestic production. However, inflation continues to be moderate, and wage growth has outpaced inflation. The unemployment rate in Louisiana is expected to increase modestly in 2025, while home price growth is expected to increase to an average of 2.6% per quarter. St. Tammany Parish is gradually rebounding from the fiscal year 2024 revenue decline and has ended fiscal year 2025 with a modest increase in sales tax revenue.

- As a result of the most recent reassessment of real estate and personal property values within St. Tammany Parish, total taxable assessed value for the law enforcement district increased by 19.4%. Due to the large increase in property values, and in order to lower the citizens' tax burden, it was decided to decrease the ad valorem tax millage from 11.13 to 10.31 for Tax Year 2024. The tax millage will remain the same at 10.31 mills for this upcoming year, but it is expected to generate an increase in collections of 2.7% when compared to the fiscal year 2025 actual amounts.

**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, but it failed. The sheriff adopted a budget for 2025-2026 that expects the Parish to pay their full mandated costs. However, the Parish has failed to pay significant invoices in the last 42 months. In addition, 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. The matter went to trial in the district court for the 22nd judicial district in November and December of 2024, and the trial court rendered a judgment in July 2025. The sheriff has filed an appeal, which is pending before the First Circuit Court of Appeal. This ongoing uncertainty in funding could have a major impact to the fiscal year 2026 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 2025, including a cost-of-living (COLA) increase as well as merit raises, averaging 3% to 4% in the adopted budget. An 8% increase in health insurance costs will be absorbed by the agency, so employees and their families will not see an increase in their health insurance costs.
- 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 2026 budget sets aside \$1.1 million in the General Fund for smaller departmental projects, including equipment and technology upgrades. The sheriff also appropriated in the Capital Projects Fund \$2.7 million for new vehicles, technology upgrades and various other projects.

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, 2025



GOVERNMENT-WIDE
FINANCIAL
STATEMENT

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 7,592,310
Investments	50,324,190
Receivables (Net of Allowance for Uncollectibles)	20,674,479
Lease Receivable	134,043
Prepaid Expenses	560,616
Other Assets	7,913
Capital Assets, Not Being Depreciated	7,610,034
Capital Assets, Net of Accumulated Depreciation	<u>38,989,352</u>
Total Assets	<u>125,892,937</u>
Deferred Outflows of Resources	
Deferred Outflows - Pension	13,023,399
Deferred Outflows - Other Post-Employment Benefits	<u>2,422,301</u>
Total Deferred Outflows of Resources	<u>15,445,700</u>
Liabilities	
Accounts Payable	1,001,850
Accrued Liabilities	1,045,854
Accrued Liabilities - Bond Interest	62,875
Compensated Absences	2,807,384
Due to other Governmental Agency	56,006
Long-Term Liabilities	
Current Portion	
Claims and Judgments	400,017
Certificates of Indebtedness Payable	1,735,670
SBITA obligations payable	575,709
Lease Liability	281,447
Financed Equipment Purchase	195,960
Noncurrent Portion	
Claims and Judgments	720,000
Certificates of Indebtedness Payable	6,722,214
SBITA obligations payable	1,002,061
Lease Liability	1,408,885
Financed Equipment Purchase	421,093
Net Pension Liability	29,403,529
Net Other Post-Employment Benefits Liability	<u>24,393,430</u>
Total Liabilities	<u>72,233,984</u>
Deferred Inflows of Resources	
Deferred Inflows - Pension	3,913,368
Deferred Inflows - Other Post-Employment Benefits	4,410,010
Deferred Inflows - Lease Related	<u>128,894</u>
Total Deferred Inflows of Resources	<u>8,452,272</u>
Net Position	
Net Investment in Capital Assets	33,917,609
Restricted for:	
Crime Lab	1,024,826
Debt Service	129,698
Opioid Abatement	1,634,161
Equitable Sharing	128,496
Equipment	115,671
Unrestricted	<u>23,701,920</u>
Total Net Position	<u>\$ 60,652,381</u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2025

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	\$ 90,476,708	\$ 23,037,476	\$ 21,488,394	\$ 2,101,335	\$ (43,849,503)
Interest on Long-Term Debt	329,316	-	-	-	(329,316)
Total Governmental Activities	<u>\$ 90,806,024</u>	<u>\$ 23,037,476</u>	<u>\$ 21,488,394</u>	<u>\$ 2,101,335</u>	<u>(44,178,819)</u>
General Revenues					
Taxes					
Ad Valorem Taxes					31,781,484
Sales and Use Taxes					18,437,463
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council					3,697
Gain on Sale of Assets					199,535
Interest and Investment Earnings					2,756,555
Other Revenues					186,796
Total General Revenues					<u>53,365,530</u>
Change in Net Position					9,186,711
Net Position, Beginning of Year					<u>51,465,670</u>
Net Position, End of Year					<u>\$ 60,652,381</u>

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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, 2025

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, 2025

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 6,053,986	\$ -	\$ 1,190	\$ 1,227,282	\$ 7,282,458
Investments	18,886,183	-	24,891,646	1,635,711	45,413,540
Receivables (Net of Allowance for Uncollectibles)	7,386,064	13,262,843	25,572	-	20,674,479
Lease Receivable	134,043	-	-	-	134,043
Prepaid Items	540,288	20,328	-	-	560,616
Due from Other Funds	1,465,644	-	3,939	-	1,469,583
Other Assets	7,913	-	-	-	7,913
Total Assets	\$ 34,474,121	\$ 13,283,171	\$ 24,922,347	\$ 2,862,993	\$ 75,542,632
Liabilities					
Accounts Payable	\$ 489,248	\$ 113,690	\$ 327,486	\$ 71,426	\$ 1,001,850
Accrued Liabilities	857,243	185,729	-	2,882	1,045,854
Due to Other Funds	3,939	1,465,644	-	-	1,469,583
Total Liabilities	1,350,430	1,765,063	327,486	74,308	3,517,287
Deferred Inflows of Resources					
Unavailable Revenue - Federal Grants	1,277,484	-	-	-	1,277,484
Unavailable Revenue - Other Intergovernmental Revenues	-	11,518,108	-	-	11,518,108
Lease Related	128,894	-	-	-	128,894
Total Deferred Inflows of Resources	1,406,378	11,518,108	-	-	12,924,486
Fund Balances					
Nonspendable	540,288	20,328	-	-	560,616
Restricted, reported in:					
Special Revenue Funds-Crime Lab Equipment and Operations	-	-	-	1,024,826	1,024,826
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	129,698	129,698
Opioid Abatement Fund-Opioid Abatement	-	-	-	1,634,161	1,634,161
General Fund-Equitable Sharing	128,496	-	-	-	128,496
General Fund-Equipment	115,671	-	-	-	115,671
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	24,594,861	-	24,594,861
Unassigned	30,932,858	(20,328)	-	-	30,912,530
Total Fund Balances	31,717,313	-	24,594,861	2,788,685	59,100,859
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 34,474,121	\$ 13,283,171	\$ 24,922,347	\$ 2,862,993	\$ 75,542,632

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, 2025

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

Total Fund Balances	\$ 59,100,859
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	46,599,386
Deferred Outflows of Resources Related to Pension and OPEB	15,445,700
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.	4,100,485
Accrued Liabilities - Bond Interest	(62,875)
Other long-term assets that are not available to pay for current period expenditures and, therefore, are deferred.	12,795,592
Compensated Absences	(2,807,384)
Due to Other Governmental Agency	(56,006)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(8,457,884)
SBITA obligations payable	(1,577,770)
Lease Liability	(1,690,332)
Financed Equipment Purchase	(617,053)
Net Pension Liability	(29,403,529)
Net Other Post-Employment Benefit Liability	(24,393,430)
Deferred Inflows of Resources - Related to Pension and OPEB	<u>(8,323,378)</u>
Net Position of Governmental Activities	<u><u>\$ 60,652,381</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 31,781,484	\$ -	\$ -	\$ -	\$ 31,781,484
Sales and Use Taxes	18,437,463	-	-	-	18,437,463
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	3,697	-	-	3,697
Federal Grants	1,506,961	-	-	-	1,506,961
State Revenue Sharing	485,829	-	-	-	485,829
State Supplemental Pay	2,552,034	472,928	-	-	3,024,962
Opioid Settlement Funds	-	-	-	747,284	747,284
Other Intergovernmental Revenues	2,619,989	7,650,253	-	-	10,270,242
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	3,760,317	-	-	-	3,760,317
Other	1,219,079	881,504	-	500,030	2,600,613
Civil Fees	2,988,059	-	-	-	2,988,059
Criminal Fees	806,124	-	-	273,490	1,079,614
Keeping of Prisoners	-	5,276,549	-	-	5,276,549
Tax Research and Other Services	1,509,577	-	-	-	1,509,577
Salary Reimbursements & Other Charges for Services	5,689,950	77,225	25,572	30,000	5,822,747
Interest and Investment Earnings	1,163,392	-	1,272,757	89,129	2,525,278
Other Revenues	175,169	11,627	-	-	186,796
Total Revenues	74,695,427	14,373,783	1,298,329	1,639,933	92,007,472
Expenditures					
Public Safety					
Personnel Services	33,379,675	9,637,236	-	84,260	43,101,171
Payroll Benefits	12,942,940	2,717,527	-	854	15,661,321
Operating Expenditures	4,944,777	3,290,644	-	187,000	8,422,421
Professional Fees	2,814,791	4,825,880	-	-	7,640,671
Materials and Supplies	985,337	342,304	-	-	1,327,641
Travel and Education	227,918	43,734	-	-	271,652
Insurance	2,237,623	271,731	-	79,615	2,588,969

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, 2025

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Expenditures (Continued)					
Debt Service					
Principal	\$ 805,721	\$ 83,870	\$ 153,122	\$ 1,625,000	\$ 2,667,713
Interest	106,924	-	-	300,250	407,174
Capital Outlays	2,734,336	373,194	6,019,556	-	9,127,086
Total Expenditures	61,180,042	21,586,120	6,172,678	2,276,979	91,215,819
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,515,385	(7,212,337)	(4,874,349)	(637,046)	791,653
Other Financing Sources (Uses)					
Transfers In	-	7,222,019	500,000	1,896,692	9,618,711
Transfers Out	(10,117,307)	(270,290)	-	(502,014)	(10,889,611)
Sale of General Capital Assets	285,160	-	-	-	285,160
Subscription-Based Information Technology Arrangements	246,557	209,622	-	-	456,179
Leases (as Lessee)	-	50,986	-	-	50,986
Total Other Financing Sources (Uses)	(9,585,590)	7,212,337	500,000	1,394,678	(478,575)
Net Change in Fund Balances	3,929,795	-	(4,374,349)	757,632	313,078
Fund Balances, Beginning of Year	27,787,518	-	28,969,210	2,031,053	58,787,781
Fund Balances, End of Year	\$ 31,717,313	\$ -	\$ 24,594,861	\$ 2,788,685	\$ 59,100,859

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, 2025

Net Changes in Fund Balances - Total Governmental Funds	\$ 313,078
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.	1,725,295
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	(85,625)
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.	(4,497,403)
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.	2,604,983
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.	2,226,218
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	5,005,474

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, 2025

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.	12,188
The change in due to other governmental agencies reported in the Statement of Activities does not require the use of current financial resources and, therefore is not reported as an expenditure in the governmental funds.	(56,006)
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.	(211,004)
Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources.	174,207
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.	1,270,900
Internal service funds are used to charge the costs of liability insurance to the individual funds.	<u>704,406</u>
Change in Net Position	<u><u>\$ 9,186,711</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, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 29,000,000	\$ 31,243,500	\$ 31,781,484	\$ 537,984
Sales and Use Taxes	17,810,000	18,000,000	18,437,463	437,463
Intergovernmental Revenues				
Federal Grants	734,859	1,716,391	1,506,961	(209,430)
State Revenue Sharing	476,419	485,354	485,829	475
State Supplemental Pay	2,754,166	2,606,271	2,552,034	(54,237)
Other Intergovernmental Revenues	1,994,114	2,848,416	2,619,989	(228,427)
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	3,600,000	3,680,000	3,760,317	80,317
Other	1,170,000	1,185,500	1,219,079	33,579
Civil Fees	2,400,000	2,900,000	2,988,059	88,059
Criminal Fees	688,500	774,909	806,124	31,215
Tax Research and Other Services	1,201,000	1,373,302	1,509,577	136,275
Salary Reimbursements & Other Charges for Services	5,494,307	5,697,677	5,689,950	(7,727)
Interest and Investment Earnings	608,600	1,169,750	1,163,392	(6,358)
Other Revenues	163,300	152,900	175,169	22,269
Total Revenues	68,095,265	73,833,970	74,695,427	861,457
Expenditures				
Public Safety				
Personnel Services	34,578,036	33,846,262	33,379,675	466,587
Payroll Benefits	13,455,314	13,120,369	12,942,940	177,429
Operating Expenditures	6,016,401	5,609,957	4,944,777	665,180
Professional Fees	2,625,908	3,155,366	2,814,791	340,575
Materials and Supplies	1,003,814	1,215,281	985,337	229,944
Travel and Education	259,420	299,164	227,918	71,246
Insurance	2,729,500	2,729,500	2,237,623	491,877
Debt Service				
Principal	686,333	806,168	805,721	447
Interest	101,196	101,233	106,924	(5,691)
Capital Outlays	1,787,345	3,660,237	2,734,336	925,901
Total Expenditures	63,243,267	64,543,537	61,180,042	3,363,495
Excess of Revenues Over Expenditures	4,851,998	9,290,433	13,515,385	4,224,952
Other Financing Sources (Uses)				
Transfers Out	(9,493,731)	(11,908,218)	(10,117,307)	1,790,911
Sale of General Capital Assets	100,000	141,401	285,160	143,759
Subscription-Based Information Technology Arrangements	-	246,556	246,557	1
Leases (as Lessee)	40,000	-	-	-
Total Other Financing Sources (Uses)	(9,353,731)	(11,520,261)	(9,585,590)	1,934,671
Net Changes in Fund Balance	\$ (4,501,733)	\$ (2,229,828)	3,929,795	\$ 6,159,623
Fund Balance, Beginning of Year			27,787,518	
Fund Balance, End of Year			\$ 31,717,313	

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, 2025

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ -	\$ 3,188	\$ 3,697	\$ 509
State Supplemental Pay	544,380	497,080	472,928	(24,152)
Other Intergovernmental Revenues	14,236,131	7,399,734	7,650,253	250,519
Fees, Charges and Commissions for Services				
Other Commissions	700,000	860,000	881,504	21,504
Keeping of Prisoners	4,937,309	5,170,890	5,276,549	105,659
Salary Reimbursements	-	60,100	77,225	17,125
Other Revenues	14,000	14,000	11,627	(2,373)
Total Revenues	20,431,820	14,004,992	14,373,783	368,791
Expenditures				
Public Safety				
Personnel Services	10,505,484	10,116,301	9,637,236	479,065
Payroll Benefits	3,108,665	2,804,572	2,717,527	87,045
Operating Expenditures	4,142,841	3,700,647	3,290,644	410,003
Professional Fees	4,994,190	5,115,310	4,825,880	289,430
Materials and Supplies	368,500	385,000	342,304	42,696
Travel and Education	84,746	74,746	43,734	31,012
Insurance	551,800	302,200	271,731	30,469
Debt Service	-	83,870	83,870	-
Capital Outlays	68,550	397,022	373,194	23,828
Total Expenditures	23,824,776	22,979,668	21,586,120	1,393,548
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,392,956)	(8,974,676)	(7,212,337)	1,762,339
Other Financing Sources (Uses)				
Transfers In	2,805,815	8,984,358	7,222,019	(1,762,339)
Transfers Out	(295,350)	(270,290)	(270,290)	-
Subscription-Based Information Technology Arrangements	-	209,622	209,622	-
Leases (as Lessee)	-	50,986	50,986	-
Total Other Financing Sources (Uses)	2,510,465	8,974,676	7,212,337	(1,762,339)
Net Changes in Fund Balance	\$ (882,491)	\$ -	-	\$ -
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, 2025



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, 2025

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, 2025

Current Assets	
Cash and Cash Equivalents	\$ 309,852
Investments	4,910,650
Interfund Receivable	<u>249,372</u>
Total Current Assets	<u>5,469,874</u>
Current Liabilities	
Claims and Judgments	<u>400,017</u>
Total Current Liabilities	<u>400,017</u>
Long Term Liabilities	
Claims and Judgments	<u>720,000</u>
Total Long Term Liabilities	<u>720,000</u>
Total Liabilities	<u>1,120,017</u>
Net Position	
Unrestricted	<u><u>\$ 4,349,857</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, Expenses, and
Changes in Net Position
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2025

Operating Revenues	
Fund Premiums	<u>\$ 1,007,375</u>
Total Operating Revenues	<u>1,007,375</u>
Operating Expenses	
Claims and Legal Fees	<u>1,007,375</u>
Total Operating Expenses	<u>1,007,375</u>
Operating Income (Loss)	-
Nonoperating Revenues	
Interest and Investment Earnings	<u>231,277</u>
Change in Net Position	231,277
Net Position, Beginning of Year	<u>4,118,580</u>
Net Position, End of Year	<u><u>\$ 4,349,857</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, 2025

Cash Flows from Operating Activities	
Fund Premiums	\$ 1,480,504
Claims and Legal Fees	<u>(1,495,960)</u>
Net Cash Used in Operating Activities	<u>(15,456)</u>
Cash Flows from Investing Activities	
Interest and Investment Earnings	231,277
Purchase of Investments	<u>(238,012)</u>
Net Cash Used in Investing Activities	<u>(6,735)</u>
Net Decrease in Cash and Cash Equivalents	(22,191)
Cash and Cash Equivalents, Beginning of Year	<u>332,043</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 309,852</u></u>
Reconciliation of Operating Income to Net Cash Used for Operating Activities	
Operating Income (Loss)	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Interfund Receivable	473,129
Change in Claims and Judgments Liability	<u>(488,585)</u>
Net Cash Used in Operating Activities	<u><u>\$ (15,456)</u></u>

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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, 2025

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, 2025

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
Assets		
Cash and Cash Equivalents		
Deposits - Restricted	\$ -	\$ 5,668,101
Deposits - Other	-	30,525,017
Property Tax Receivable	-	1,534,773
Investments	11,541,443	-
Total Assets	<u>\$ 11,541,443</u>	<u>\$ 37,727,891</u>
Liabilities		
Due to local governments	\$ -	\$ 32,027,778
Due to others	-	32,012
Total Liabilities	<u>-</u>	<u>32,059,790</u>
Net Position		
Restricted for other postemployment benefits	11,541,443	-
Restricted for individuals and organizations	-	5,399,703
Restricted for other governments	-	268,398
Total Net Position	<u>\$ 11,541,443</u>	<u>\$ 5,668,101</u>

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, 2025

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
Additions		
Employer contributions	\$ 1,270,900	\$ -
Criminal fines and fees collected for other governments	-	3,568,928
Fees collected for other organizations	-	98,493
Inmate Trust Funds received	-	2,324,684
Interest income collected for other governments	-	582,754
Property taxes collected for other governments	-	369,106,923
Delinquent interest income collected for other governments	-	1,142,146
Sales taxes collected for other governments	-	305,345,322
Occupational license fees collected for other governments	-	4,252,177
State revenue sharing funds received for other governments	-	4,967,567
Redemption fees collected for other governments	-	90,960
Bail bond cash receipts	-	-
Funds received in connection with civil suits and sheriff's sales	-	14,046,408
Garnishments received	-	2,726,146
Investment earnings		
Interest and dividends	116,436	-
Net increase in fair value of investments	805,428	-
Total investment earnings	921,864	-
Less investment expense	46,917	-
Net investment earnings	874,947	-
Total Additions	2,145,847	708,252,508
Deductions		
Fees disbursed to other governments	-	4,440,708
Fees disbursed to other organizations	-	15,812,527
Bail bonds cash refunds	-	114,442
Inmate Trust Funds disbursed	-	2,322,590
Interest income disbursed to other governments	-	504,126
Property taxes disbursed to other governments	-	368,739,803
Delinquent interest disbursed to other governments	-	1,142,349
Sales taxes disbursed to other governments	-	305,418,708
Occupational license fees disbursed to other governments	-	4,252,177
State Revenue Sharing funds disbursed to other governments	-	4,967,567
Redemption fees Paid to Clerk of Court	-	90,960
Total Deductions	-	707,805,957
Net Increase in Fiduciary Net Position	2,145,847	446,551
Net Position - Beginning of Year	9,395,596	5,221,550
Net Position - End of Year	\$ 11,541,443	\$ 5,668,101

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, 2025



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 2024-2025 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 June 3, 2024. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Thursday, June 13, 2024. 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 12, 2025 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, 2025, 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, Capital Projects Fund, Opioid Special Revenue 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 \$5,000 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 \$5,000 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 \$5,000 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, 2025 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.

Liabilities for compensated absences are measured using the pay rates in effect at the financial statement date and include salary-related payments directly and incrementally associated with leave (e.g., payroll taxes).

**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, 2025.

Balance July 1, 2024	Net Change	Balance June 30, 2025	Due within One Year
\$ 2,596,380	\$ 211,004	\$ 2,807,384	\$ 2,807,384

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 \$338,738 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 2025 fiscal year. The Sheriff has adopted and implemented these statements in preparations of the financial statements for the year ended June 30, 2025.

1. *Statement No. 101 – Compensated Absences (2025)*
2. *Statement No. 102 – Certain Risk Disclosures (2025)*

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the sheriff's fiscal year 2025.

1. *Statement No. 103 – Financial Reporting Model Improvements (2026)*
2. *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, 2026 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 \$1,725,295 difference are as follows:

Capital outlays	\$ 9,127,086
Depreciation/amortization expense	<u>(7,401,791)</u>
	<u>\$ 1,725,295</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 \$4,497,403 is as follows:

Pension expense	\$ (9,317,303)
Pension plan contributions	<u>4,819,900</u>
Pension plan expense in excess of pension plan contributions	<u>\$ (4,497,403)</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 \$2,604,983 is as follows:

Revenue from sheriff's proportionate share of non-employer contributions	\$ 2,604,983
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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 \$2,226,218 difference are as follows:

Principal repayments and premium amortization on Certificates of Indebtedness Payable	\$ 1,690,670
Decrease in SBITA liability, net of additions and repayments	92,211
Decrease in lease obligations, net of additions and repayments	256,603
Decrease in financed equipment obligations, net of additions and repayments	<u>\$ 186,734</u>
	<u><u>\$ 2,226,218</u></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	\$ 75,063
Accrued interest Bond Series 2014 and Bond Series 2020-current year	<u>(62,875)</u>
Change in accrued interest Bond Series 2014 and Bond Series 2020	<u><u>\$ 12,188</u></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 \$211,004 difference is as follows:

Compensated absences - prior year	\$ 2,596,380
Compensated absences - current year	<u>(2,807,384)</u>
Change in compensated absences liability	<u><u>\$ (211,004)</u></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 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 \$174,207 difference is as follows:

OPEB Expense	\$ (1,059,570)
Benefit payments made directly by the Sheriff's Office	<u>1,233,777</u>
	<u>\$ 174,207</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 \$1,270,900 difference is as follows:

Transfer of funds to STREIF Trust Fund to fund future OPEB obligations	\$ 1,270,900
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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 \$704,406 difference is as follows:

Change in net position in the Internal Service Fund	\$ 231,277
Change in Interfund Receivable	<u>473,129</u>
	<u>\$ 704,406</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 \$5,005,474 difference is as follows:

Unavailable Intergovernmental Revenue- current year	\$ 11,518,108
Unavailable Intergovernmental Revenue - prior year	<u>(6,512,634)</u>
Change in Unavailable Intergovernmental Revenue	<u>\$ 5,005,474</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 2024 tax roll. In accordance with Article VII, Section 23 of the Louisiana Constitution, the St. Tammany Parish Sheriff's Office is required to adjust its ad valorem tax millage rate following the quadrennial reassessment of property values conducted by the parish assessor. For the calendar year 2024, the reassessed property tax base resulted in an increase in taxable assessed value. The calculated rollback millage rate was 10.31 mills, representing the rate necessary to generate the same revenue as the prior year exclusive of new construction.

The Sheriff's Office adopted the rollback millage rate of 10.31 mills for 2024. No public hearing was held and no rollforward was proposed or enacted.

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

	Millage	Expiration Date
1998 Law Enforcement District	4.31	2027
Constitutional Law Enforcement District	6.00	N/A

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

Note 4. Cash and Cash Equivalents

At June 30, 2025, the sheriff had \$43,785,428 (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	\$ 7,592,310	\$ 36,193,118	\$ 43,785,428

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, 2025, the total bank balance of \$49,433,811 was secured from risk by \$250,000 of FDIC coverage and \$51,643,002 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, 2025, the sheriff had investments of \$61,865,633 in various cash equivalents and securities.

Investment	Maturity	Fair Value
Mutual Funds and Cash Equivalents	Varies	\$ 11,541,443
Investment Pool	Varies	<u>50,324,190</u>
Total		<u>\$ 61,865,633</u>

Reconciliation to the Financial Statements

Per Government-Wide Statement of Net Position	\$ 50,324,190
Per Statement of Fiduciary Net Position	<u>11,541,443</u>
Total	<u>\$ 61,865,633</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, 2025 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 \$50,324,190 invested in LAMP is held by the Sheriff's General fund (\$18,886,183), Capital Projects Fund (\$24,891,646), Opioid Special Revenue Fund (\$1,635,711), and Internal Service Fund (\$4,910,650).

Credit Risk

Investment Type	Rating	Percentage
Mutual Funds and Cash Equivalents	AAA	18.66%
Investment Pool	AAAM	81.34%

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	Capital Projects Fund	Governmental Funds Total
Sales and Use Taxes	\$ 3,206,141	\$ -	\$ -	\$ 3,206,141
Ad Valorem Taxes	290,967	-	-	290,967
Salary Reimbursements & Charges for Services	1,323,422	536,184	-	1,859,606
Federal Funds	2,469,633	-	-	2,469,633
Other Intergovernmental Revenues	66,395	13,134,826	25,572	13,226,793
Other	29,506	-	-	29,506
Gross receivables	7,386,064	13,671,010	25,572	21,082,646
Less Allowance for Doubtful Accounts	-	(408,167)	-	(408,167)
	\$ 7,386,064	\$ 13,262,843	\$ 25,572	\$ 20,674,479

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, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated/Amortized				
Assets Not in Service	\$ 9,160,133	\$ 2,472,944	\$ (8,291,247)	\$ 3,341,830
Land	3,921,028	347,176	-	4,268,204
Total Capital Assets, Not Being Depreciated/Amortized	13,081,161	2,820,120	(8,291,247)	7,610,034
Capital Assets, Being Depreciated/Amortized				
Leasehold Improvements	253,131	19,753	(26,444)	246,440
Buildings	21,623,744	5,954,971	-	27,578,715
Other Equipment	11,848,660	2,289,904	(724,654)	13,413,910
Right-to-Use Leased Equipment	212,984	66,540	-	279,524
Right-to-Use Leased Building	1,862,875	-	(495,272)	1,367,603
Right-to-Use Leased Radio Towers and Land	624,190	-	(27,342)	596,848
Subscription-Based IT Arrangements	2,350,549	475,331	(211,513)	2,614,367
Communication Equipment	16,488,705	388,201	(4,950)	16,871,956
Vehicles	21,260,574	5,403,513	(1,611,544)	25,052,543
Total Capital Assets, Being Depreciated/Amortized	76,525,412	14,598,213	(3,101,719)	88,021,906
Less Accumulated Depreciation/Amortization for:				
Leasehold Improvements	(154,814)	(8,248)	11,715	(151,347)
Buildings	(9,316,324)	(812,444)	-	(10,128,768)
Other Equipment	(8,668,944)	(1,059,047)	720,788	(9,007,203)
Right-to-Use Leased Equipment	(13,311)	(57,112)	-	(70,423)
Right-to-Use Leased Building	(549,016)	(179,859)	495,272	(233,603)
Right-to-Use Leased Radio Towers and Land	(218,004)	(69,228)	27,342	(259,890)
Subscription-Based IT Arrangements	(675,929)	(529,189)	211,513	(993,605)
Communication Equipment	(10,111,371)	(1,617,376)	4,950	(11,723,797)
Vehicles	(14,939,144)	(3,069,288)	1,544,514	(16,463,918)
Total Accumulated Depreciation/Amortization	(44,646,857)	(7,401,791)	3,016,094	(49,032,554)
Total Capital Assets Being Depreciated/Amortized, Net	31,878,555	7,196,422	(85,625)	38,989,352
Governmental Activities - Capital Assets, Net	\$ 44,959,716	\$ 10,016,542	\$ (8,376,872)	\$ 46,599,386

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

Notes to the Financial Statements

Note 7. Capital Assets (Continued)

Depreciation/amortization expense of \$7,401,791 was charged to governmental activities-public safety.

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 totaling \$2,756 and \$1,997. The sheriff recognized \$52,163 in lease revenue and \$4,873 in interest revenue during the current fiscal year related to these leases which is reported as other revenue. As of June 30, 2025, the sheriff's receivable for lease payments was \$134,043. 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, 2025, the balance of the deferred inflow of resources was \$128,894.

Lease payable

The sheriff leases various equipment, buildings, and radio towers/land. As of June 30, 2025, the value of the lease liability was \$1,690,332. 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 \$2,243,975 and had accumulated amortization of \$563,916.

Lease Description	Commencement Date	Expiration Date	Option Expiration Date	Option Terms	Rental Amount
Land for Abita Tower (Emile Strain Road)	6/30/2015	6/30/2025	6/30/2025	3 five-year terms	\$500 + 2.5% annual increase (FY25 rental amount \$624 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 (FY25 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 (FY25 rental amount \$2,153 - \$2,218 per month)
Pearl River Tower License	11/1/2016	11/1/2021	10/31/2026	4 five-year terms	\$1,400 + 3% annual increase (FY25 rental amount \$1,722 - \$1,773 per month)
Talisheek Tower License	5/28/2012	5/28/2022	5/28/2027	5 five-year terms	\$1,200 plus annual CPI increase (FY25 rental amount \$1,588 - \$1,636 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
Inmate Activity Log Hardware	4/30/2025	4/30/2028	N/A	N/A	\$17,500 per year

**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, 2025 were as follows:

Fiscal Year	Ending	Principal	Interest	Total
	June 30,	Payments	Payments	
2026	\$	281,447	\$ 47,059	\$ 328,506
2027		249,836	38,987	288,823
2028		200,507	31,871	232,378
2029		163,532	26,520	190,052
2030		168,506	21,546	190,052
2031 - 2035		364,920	51,611	416,531
2036 - 2040		24,382	37,496	61,878
2041 - 2045		31,656	33,316	64,972
2046 - 2050		40,271	27,949	68,220
2051 - 2055		50,454	21,177	71,631
2056 - 2060		62,467	12,746	75,213
2061 - 2064		52,354	2,871	55,225
Totals	\$	<u>1,690,332</u>	\$ <u>353,149</u>	\$ <u>2,043,481</u>

Changes in the sheriff's lease liability for the year ended June 30, 2025 is as follows:

Balance			Balance	Due Within
July 1, 2024	Additions	Reductions	June 30, 2025	One Year
\$ 1,946,935	\$ 50,986	\$ (307,589)	\$ 1,690,332	\$ 281,447

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, 2025:

Type of Debt	Balance July 1, 2024	Additions	Reductions	Balance June 30, 2025	Due Within One Year
Certificate of Indebtedness					
Series 2014	\$ 6,430,362	\$ -	\$ (1,208,071)	\$ 5,222,291	\$ 1,243,071
Certificate of Indebtedness					
Series 2020	3,718,192	-	(482,599)	3,235,593	492,599
Total Governmental Activities					
Long-term Debt	\$ 10,148,554	\$ -	\$ (1,690,670)	\$ 8,457,884	\$ 1,735,670

At June 30, 2025, 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, 2025, 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
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
2030	525,000	42,599	567,599	31,950	599,549
Thereafter	540,000	42,598	582,598	16,200	598,798
Total	\$ 8,110,000	\$ 347,884	\$ 8,457,884	\$ 739,788	\$ 9,197,672

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 other equipment category of assets in note 7 and have a cost of \$817,471 and accumulated depreciation of \$149,870 as of June 30, 2025.

Type of Debt	Balance July 1, 2024	Additions	Reductions	Balance June 30, 2025	Due Within One Year
Financed Purchase Agreement	\$ 803,787	\$ -	\$(186,734)	\$ 617,053	\$ 195,960
Total Governmental Activities Long-term Debt	\$ 803,787	\$ -	\$(186,734)	\$ 617,053	\$ 195,960

Annual installments remaining as of June 30, 2025 were as follows:

Fiscal	Principal	Interest	Total
2026	\$ 195,960	\$ 5,879	\$ 201,839
2027	205,556	6,167	211,723
2028	215,537	6,466	222,003
Totals	\$ 617,053	\$ 18,512	\$ 635,565

The sheriff had no unused lines of credit as of June 30, 2025.

**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, 2025, the Plan's membership consisted of the following:

Inactive plan employees or beneficiaries currently receiving benefit payments	206
Inactive plan employees entitled to but not yet receiving benefit payments	0
Active plan employees	<u>658</u>
	<u>864</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 $3\frac{1}{3}\%$ 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 2025, the sheriff contributed \$1,270,900 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, 2025:

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, 2025 was as follows:

Asset Class	Actual Allocation
Total Mutual Funds - Fixed Income	40.78%
Total Mutual Funds - Equity Based	45.16%
Cash and Cash Equivalents	14.06%

Concentrations- The STREIF has over 5% of its assets invested in the following funds: American Growth Fund of America (GFFFX) (6.80%), BlackRock Strategic Income Opportunities Fund (BSIIX) (8.34%), BlackRock Total Return Bond–Institutional (MAHQX) (5.48%), Dodge & Cox Income (DODIX) (5.52%), PGIM Short-Term Corporate Bond (PIFZX) (5.56%), T. Rowe Price Equity Income (PRFDX) (6.10%), Vanguard 500 Index Admiral (VFIAX) (6.38%), Vanguard Short Term Federal Admiral (VSGDX) (5.54%), and Fidelity Government Cash Reserves (11.92%).

Rate of Return – For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 9.30%. 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, 2025, were as follows:

Total OPEB liability	\$ 35,934,873
Less: Plan fiduciary net position	<u>11,541,443</u>
Sheriff's net OPEB liability	<u>\$ 24,393,430</u>
Plan fiduciary net position as a percentage of the total OPEB liability	32.12%

The sheriff's net OPEB liability was measured as of June 30, 2025, 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, 2025 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, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2024.

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, 2025 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	2.5%
Mutual Fund - International Equity	5.7%
Cash and Cash Equivalents	1.2%

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, 2024	\$ 34,968,970	\$ 9,395,596	\$ 25,573,374
Changes for the year:			
Service cost	396,853	-	396,853
Interest	1,717,604	-	1,717,604
Differences between expected and actual experience	85,223	-	85,223
Employer contributions to trust	-	1,270,900	(1,270,900)
Net investment income	-	874,947	(874,947)
Changes in assumptions	-	-	-
Benefit payments			
a. From trust	-	-	-
b. Direct	(1,233,777)	-	(1,233,777)
Net changes	965,903	2,145,847	(1,179,944)
Balances at June 30, 2025	\$ 35,934,873	\$ 11,541,443	\$ 24,393,430

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	<u>\$ 30,740,240</u>	<u>\$ 24,393,430</u>	<u>\$ 19,096,190</u>

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	<u>\$ 18,971,597</u>	<u>\$ 24,393,430</u>	<u>\$ 30,856,848</u>

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

For the year ended June 30, 2025, the sheriff recognized OPEB expense of \$1,059,570. At June 30, 2025, 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	\$ 1,445,663	\$ 4,147,202
Net difference between projected and actual earnings on OPEB plan investments	-	262,808
Changes in Assumptions	976,638	-
Total	<u>\$ 2,422,301</u>	<u>\$ 4,410,010</u>

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
2026	\$ (394,896)
2027	(840,822)
2028	(112,408)
2029	(375,543)
2030	(317,909)
Thereafter	53,869
	<u>\$ (1,987,709)</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)

Eligible for Membership

Calculation of Final Average Compensation

On or Before June 30, 2006

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

After June 30, 2006 and
Before July 1, 2013

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

On or After July 1, 2013

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

Disability benefits

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

Survivor benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following: For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's 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, 2023 to June 30, 2025. 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 \$4,718,261 and the proportionate share of non-employer contributions was \$2,604,983.

The sheriff's actual contributions to the pension for the years ended June 30, 2025, 2024, and 2023 were \$4,819,900, \$4,752,068, and \$4,429,202, 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, 2025 in the amounts of \$96,034 and \$85,595, respectively.

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

At June 30, 2025, the Sheriff's Office reported a liability of \$29,403,529 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2025 changed by \$14,064,486 from the prior year liability of \$43,468,015 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, 2024, the sheriff's proportion was 4.866418%, which was an decrease of 0.080002% from the 4.946420% proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the sheriff recognized pension expense of \$9,317,303.

**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, 2025, the sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 5,838,395	\$ 667,735
Changes in assumptions	1,490,818	-
Net difference between projected and actual earnings on pension plan investments	-	2,774,158
Changes in proportion and differences between sheriff's contributions and proportionate share of contributions	874,286	471,475
Contributions made subsequent to the measurement date	4,819,900	-
	<u>\$ 13,023,399</u>	<u>\$ 3,913,368</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 \$4,819,900 will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. 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>
2026	\$ 897,491
2027	7,598,403
2028	(1,759,480)
2029	<u>(2,446,283)</u>
	<u>\$ 4,290,131</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, 2024 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	2024-2021: 5 years; 2020-2018: 6 years; 2017-2016: 7 years; 2015: 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, 2024 valuation were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equities	62.00%	6.95%	4.29%
Fixed Income	25.00%	5.40%	1.33%
Alternatives	<u>13.00%</u>	6.31%	<u>0.82%</u>
Total	<u>100.00%</u>		6.44%
Inflation			<u>2.51%</u>
Expected Arithmetic Nominal Return			<u>8.95%</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, 2023 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%
\$ 63,664,839	\$ 29,403,529	\$ 830,548

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, 2025, the sheriff made employer contributions to the deferred compensation plan in the amount of \$1,455,969 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, 2025 in the amount of \$30,719. The sheriff matched 6% of employee contributions on eligible compensation from January 1, 2023 through December 31, 2023, 7% of employee contributions on eligible compensation from January 1, 2024 through December 31, 2024, and 8% of employee contributions on eligible compensation from January 1, 2025 through June 30, 2025. 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.

During the fiscal year ended June 30, 2012, the Office of Inspector General audited grant award funds received from the Federal Emergency Management Agency (FEMA), whereas FEMA disallowed certain expenses submitted for reimbursement. The Sheriff's Office disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff's Office to net all balances of reimbursement funds due to the Sheriff's Office and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP). The estimated amount due to GOHSEP as of June 30, 2025 is \$56,006.

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 2025 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 track inmate activity logs. As of June 30, 2025, the value of the SBITA liability was \$1,577,770. 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 \$2,614,367 and had accumulated amortization of \$993,605.

**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
ESD Software	8/1/2024	7/31/2027	n/a	84,626
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- 422,589
Officer Safety Technology - Expansion	1/1/2024	12/31/2028	n/a	25,769- 28,987
Inmate Activity Log System	4/30/2025	4/30/2028	n/a	66,370- 74,865

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, 2025 were as follows:

Fiscal Year Ending June 30,	Principal Payments	Interest Payments	Total
2026	575,709	47,333	623,042
2027	563,637	30,062	593,699
2028	438,424	13,153	451,577
Total	\$ 1,577,770	\$ 90,548	\$ 1,668,318

Changes in the sheriff's subscription asset and liability for the year ended June 30, 2025 are as follows:

	Beginning Balance as Previously Reported	Additions	Reductions	Ending Balance
Subscription Assets	\$1,674,620	\$475,331	\$(529,189)	\$1,620,762
Subscription Liabilities	\$1,669,981	\$ 456,179	\$(548,390)	\$1,577,770

Included in "Reductions" is the termination of a SBITA resulting in the reduction of the Right to Use asset and the SBITA obligation payable in the amount of \$211,513.

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 liability, police professional liability and auto 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, unmanned aircraft, buildings and contents, and cyber risk.

Policies in effect for fiscal year 2025 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 and for professional liability and per accident for auto liability. The cyber liability policy in effect for fiscal year 2025 has 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 fiscal year 2025. 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, 2025. These liabilities are recorded at their present value of \$1,120,017.

Of the \$1,120,017 payable, \$400,017 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 2025, 2024 and 2023, are as follows:

	2025	2024	2023
Beginning of Year Liability	\$ 1,608,602	\$ 1,729,996	\$ 2,502,180
Claims Incurred	1,007,375	2,230,102	1,184,728
Claims Payments	(1,495,960)	(1,446,496)	(1,956,912)
Changes to Prior Year Estimates	-	(905,000)	-
Balance at Fiscal Year End	<u>\$ 1,120,017</u>	<u>\$ 1,608,602</u>	<u>\$ 1,729,996</u>

**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, 2025, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$1,226,582.

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 through 2025, the sheriff invoiced the parish monthly based on actual costs incurred.

The St. Tammany Parish Government 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. The matter went to trial in the district court for the 22nd judicial district in November and December of 2024, and the trial court rendered a judgment in July 2025. The sheriff has filed an appeal, which is pending before the First Circuit Court of Appeal. Based on the Parish's adopted budget for their calendar year 2025 and the unpaid invoices as of June 30, 2025, an allowance for doubtful accounts has been recorded for the unpaid invoices remaining from fiscal year 2022 (\$408,167). Unpaid invoices originating in fiscal year 2023 through 2025 have been recorded as unavailable revenue (\$11,518,108).

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, 2025, expenditures were below appropriations in the General Fund by \$3,363,495; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2025, expenditures were below appropriations in the Jail Special Revenue Fund by \$1,393,548; budgeted expenditures exceeded actual expenditures during this fiscal year.

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2025, are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 10,117,307
Jail Special Revenue Fund	7,222,019	270,290
Commissary Special Revenue Fund	-	502,014
Capital Projects Fund	500,000	-
Bond Sinking Fund	1,896,692	-
St. Tammany Retired Employees' Insurance Fund	1,270,900	-
Total	\$ 10,889,611	\$ 10,889,611

Transfers from the General Fund (\$1,000,610) and the Jail Special Revenue Fund (\$270,290) to the St. Tammany Retired Employees' Insurance Fund represent proportionate amounts to fund future OPEB benefits. Transfers from the General Fund (\$6,720,005) and the Commissary Special Revenue Fund (\$502,014) to the Jail Special Revenue Fund represent amounts to cover the deficit. Transfers from the General Fund (\$500,000) to the Capital Projects Fund represent amounts committed to future capital projects. Amounts transferred from the General Fund (\$1,896,692) to the Bond Sinking Fund represent amounts required for bond payments.

The composition of interfund receivables and payables as of June 30, 2025, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Jail Fund	\$ 1,465,644
Capital Projects Fund	General Fund	3,939
	Total	\$ 1,469,583

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 \$249,372 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, 2025 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, 2025, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.

Note 22. Ex-Officio Tax Collector

At June 30, 2025, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$31,441,227. During the year ended June 30, 2025 the Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected by taxing body as follows for the 2024 tax year:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 6,526,785	\$ 73,660
Alimony 2	1,154,163	15,086
Animal Shelter	2,847,819	33,428
Assessor	7,073,788	83,034
City of Covington	3,856,710	25,579
Covington Tree Removal	5,765	874
City of Mandeville	2,195,146	19,780
City of Slidell	8,565,275	157,328
Coroner's Millage	8,152,760	95,630
Council on Aging/STARC	5,175,444	60,749
Drain District #2 Phs. 2	79,948	473
Drain District #5 Phs. 1	78,389	120
Drainage District #4	313,996	2,760
Drainage Maintenance	4,777,347	56,075
Fire District #1	27,624,064	354,375
Fire District #1 Parcel Fee	1,445,434	14,813
Fire District #2	6,580,047	26,313
Fire District #3	3,323,836	29,480
Fire District #4	19,757,493	410,791

**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	1,354,461	8,654
Fire District #6	799,063	7,977
Fire District #7	1,111,034	10,442
Fire District #8	1,743,361	12,572
Fire District #9	1,277,998	14,617
Fire District #11	2,649,956	31,891
Fire District #12	9,122,895	59,925
Fire District #13	4,486,497	12,665
Florida Parish Juvenile Ctr.	7,627,017	89,508
Lakeshore Village Dev. District	4,333,034	14,176
Law Enforcement	33,170,453	370,599
Library	16,383,390	192,310
Lighting District # 6	155,790	537
Lighting District #11	5,125	-
Lighting District #14	22,650	-
LTC Assmnt Fee Other	17,046	-
LTC Assmnt/Public Ser.	65,567	4,452
Mosquito District #2	9,493,184	111,432
Northshore Harbor Center	1,626	-
Parish Code Enforcement	26,242	18,983
Parish Blighted	-	930
Public Health	32,832	-
Recreation District #1	6,102,723	110,798
Recreation Dist. 1 Special	1,908	-
Recreation District #4	518,952	7,579
Recreation District #6	429,691	3,849
Recreation District #11	1,109,198	8,187
Recreation District #12	455,838	2,841
Recreation District #14	4,610,647	16,430
Recreation District #2	122,791	1,484
Road Lighting District #9	81,760	384

**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	7,808,764	91,662
School Bldg. Repair	8,914,122	104,602
School Contruction Tax	9,860,682	115,744
School District #12	42,228,728	495,984
School Maint. Operations	12,524,900	147,017
School Operation & Maint.	91,896,688	1,078,722
School Security SRO MHP	5,389,621	63,264
Slidell Grass Cutting	5,530	865
Slidell Demolition	-	10,505
Slidell Hospital District	7,210,483	88,279
Sub-Drainage Dist. 3 of Gravity	60,400	-
Sub-Drainage District #2	121,250	250
TBRLAND Fire Protection	1,384	6
Town of Abita Springs	452,712	4,429
Town of Madisonville	160,103	2,200
Town of Pearl River	285,682	1,542
Tamanend CDD	85,189	-
Water District #2	192,204	2,277
Total	\$ 404,046,980	\$ 4,780,918

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, 2025 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 4,998,093	\$ 750,014	\$ 4,248,079

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, 2025 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 74,184,711	\$ 849,456	\$ 73,335,255
St. Tammany Parish School Board 1977	74,184,711	849,456	73,335,255
Law Enforcement District	18,540,265	212,288	18,327,977
District No. 3	78,583,525	899,015	77,684,510
Motel Tourist Commission	2,091,927	24,322	2,067,605
Recreation District	25,936	289	25,647
St. Tammany Events Center Hotel Occupancy	658,297	7,635	650,662
City of Slidell	29,817,219	336,550	29,480,669
City of Mandeville	21,603,570	247,538	21,356,032
City of Covington	17,571,124	201,515	17,369,609
Town of Pearl River	2,781,620	31,672	2,749,948
Town of Madisonville	1,971,545	22,238	1,949,307
Town of Abita Springs	1,743,793	19,918	1,723,875
Nord Du Lac EDD	1,220,698	13,281	1,207,417
Rooms to Go	472	5	467
Summit Fremaux	850,818	9,763	841,055
Village of Folsom	1,238,609	13,995	1,224,614
City of Sun	112,813	1,278	111,535
Jail Expansion	5,292	62	5,230
New Courthouse	5,292	62	5,230
Northshore Square EDD	110,617	1,307	109,310
Camellia Square	115,524	1,388	114,136
Camellia Square Hotel	42,546	527	42,019
Total	\$ 327,460,924	\$ 3,743,560	\$ 323,717,364

**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, 2025, 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 2025, the Sheriff's Ad Valorem tax revenue was reduced by \$12,888 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 2025, the Sheriff's Ad Valorem tax revenue was reduced by \$23,195 due to the RTA program.

Note 24. Construction and Other Significant Commitments

The sheriff has one active construction project as of June 30, 2025. The project is to construct a training center with indoor shooting range which is still in the design phase. At year end, the sheriff's remaining commitments with the architect is \$684,145 for this project. As of June 30, 2025, \$34,095 has been spent on this contract. As discussed in note 1, 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 \$684,145 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

During the current year, the Sheriff's Office implemented GASB Statement No. 101, *Compensated Absences*. The effects of the change in accounting principle had no impact on prior year net position.

Note 26. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 31, 2025, 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 other than the judgment discussed in Note 17.

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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 Eight Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	\$ 396,853	\$ 420,132	\$ 377,273	\$ 429,305	\$ 386,081	\$ 549,633	\$ 860,106	\$ 994,483
Interest	1,717,604	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	85,223	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	(1,233,777)	(1,096,285)	(1,031,615)	(949,979)	(976,594)	(984,899)	(971,722)	(1,183,941)
Net change in total OPEB liability	965,903	2,454,177	(2,543,074)	2,435,345	362,328	(11,955,895)	(2,462,124)	1,923,684
Total OPEB liability - beginning	34,968,970	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)	\$ 35,934,873	\$ 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	\$ 1,270,900	\$ 1,292,380	\$ 2,584,760	\$ 1,285,220	\$ 1,281,640	\$ 2,354,790	\$ -	\$ -
Net investment income	874,947	622,659	319,662	(651,726)	306,210	1	-	-
Net change in plan fiduciary net position	2,145,847	1,915,039	2,904,422	633,494	1,587,850	2,354,791	-	-
Plan fiduciary net position - beginning	9,395,596	7,480,557	4,576,135	3,942,641	2,354,791	-	-	-
Plan fiduciary net position - ending (b)	\$ 11,541,443	\$ 9,395,596	\$ 7,480,557	\$ 4,576,135	\$ 3,942,641	\$ 2,354,791	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 24,393,430	\$ 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	32.12%	26.87%	23.01%	13.05%	12.09%	7.30%	0.00%	0.00%
Covered-employee payroll	\$ 39,921,096	\$ 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	61.10%	65.09%	65.31%	93.61%	90.28%	89.36%	135.43%	165.84%
Notes to Schedule:								
<i>Benefit Change:</i>	None							
<i>Changes in Assumptions:</i>								
<i>Salary increases:</i>	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	4.00%
<i>Employee turnover:</i>	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	12.00%
<i>Expected remaining service lives (years):</i>	5	5	5	5	5	5	12	15
<i>Discount Rate:</i>	5.00%	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 Six Fiscal Years

	2025	2024	2023	2022	2021	2020
Valuation date	7/1/2024	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%	5.00%	3.50%
Discount Rate - As of End of Year Measurement Date	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Actuarially determined contribution	\$ 2,060,438	\$ 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	1,270,900	1,292,380	2,584,760	1,285,220	1,281,640	2,354,790
Employer-paid retiree premiums	1,233,777	1,096,285	1,031,615	949,979	976,594	984,899
	<u>2,504,677</u>	<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)	\$ (444,239)	\$ (340,020)	\$ (1,256,222)	\$ 59,773	\$ 73,236	\$ (385,968)
Covered-employee payroll	\$ 39,921,096	\$ 39,291,905	\$ 38,333,565	\$ 32,563,064	\$ 31,768,843	\$ 33,464,500
Contributions as a percentage of covered employee payroll	6.27%	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 Six Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	9.30%	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, 2025



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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Measurement Period	6/30/2024	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
Proportion of the net pension liability (asset)	4.866418%	4.946420%	4.656978%	4.489283%	4.410718%	4.565583%	4.436167%	5.007747%	4.991651%	5.004422%
Proportionate share of the net pension liability (asset)	\$ 29,403,529	\$ 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
Covered payroll during measurement period	\$ 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
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	71.16%	112.86%	109.41%	-6.75%	93.58%	67.37%	55.70%	62.45%	92.53%	67.05%
Plan fiduciary net position as a percentage of the total pension liability	89.40%	83.94%	83.90%	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%

Notes:

Changes in Assumptions:

For the measurement period ended June 30, 2024, 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, and 2018, 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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contributions	\$ 4,819,900	\$ 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
Contributions in relation to the statutorily required contributions	(4,819,900)	(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)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll during fiscal year	41,912,174	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
Contributions as a percentage of covered payroll	11.50%	11.50%	11.50%	12.25%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%

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, 2025



COMBINING 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, 2025

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, 2025

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Opioid Abatement Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets					
Cash	\$ 72,758	\$ 1,024,826	\$ -	\$ 129,698	\$ 1,227,282
Investments	-	-	1,635,711	-	1,635,711
Total Assets	\$ 72,758	\$ 1,024,826	\$ 1,635,711	\$ 129,698	\$ 2,862,993
Liabilities					
Accounts Payable	\$ 71,399	\$ -	\$ 27	\$ -	\$ 71,426
Accrued Liabilities	1,359	-	1,523	-	2,882
Total Liabilities	72,758	-	1,550	-	74,308
Fund Balances					
Restricted, reported in:					
Crime Lab Special Revenue Fund-Equipment and Operations	-	1,024,826	-	-	1,024,826
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	129,698	129,698
Opioid Abatement Special Revenue Fund-Opioid Abatement	-	-	1,634,161	-	1,634,161
Total Fund Balances	-	1,024,826	1,634,161	129,698	2,788,685
Total Liabilities and Fund Balances	\$ 72,758	\$ 1,024,826	\$ 1,635,711	\$ 129,698	\$ 2,862,993

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, 2025

	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	\$ -	\$ -	\$ 747,284	\$ -	\$ 747,284
Fees, Charges and Commissions for Services					
Commissions	500,030	-	-	-	500,030
Criminal Fees	-	273,490	-	-	273,490
Salary Reimbursements & Other Charges for Services	30,000	-	-	-	30,000
Interest and Investment Earnings	1,984	20,045	62,436	4,664	89,129
Total Revenues	532,014	293,535	809,720	4,664	1,639,933
Expenditures					
Public Safety					
Personnel Services	30,000	-	54,260	-	84,260
Payroll Benefits	-	-	854	-	854
Operating Expenditures	-	187,000	-	-	187,000
Insurance	-	79,615	-	-	79,615
Debt Service					
Principal	-	-	-	1,625,000	1,625,000
Interest	-	-	-	300,250	300,250
Total Expenditures	30,000	266,615	55,114	1,925,250	2,276,979
Excess (Deficiency) of Revenues Over (Under) Expenditures	502,014	26,920	754,606	(1,920,586)	(637,046)
Other Financing Sources (Uses)					
Transfers In	-	-	-	1,896,692	1,896,692
Transfers Out	(502,014)	-	-	-	(502,014)
Total Other Financing Sources (Uses)	(502,014)	-	-	1,896,692	1,394,678
Net Changes in Fund Balances	-	26,920	754,606	(23,894)	757,632
Fund Balances, Beginning of Year	-	997,906	879,555	153,592	2,031,053
Fund Balances, End of Year	\$ -	\$ 1,024,826	\$ 1,634,161	\$ 129,698	\$ 2,788,685

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, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Salary Reimbursements & Other Charges for Services	\$ -	\$ -	\$ 25,572	\$ 25,572
Interest and Investment Earnings	662,600	1,220,600	1,272,757	52,157
Total Revenues	662,600	1,220,600	1,298,329	77,729
Expenditures				
Debt Service	-	153,122	153,122	-
Capital Outlays	6,567,618	6,412,598	6,019,556	393,042
Total Expenditures	6,567,618	6,565,720	6,172,678	393,042
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,905,018)	(5,345,120)	(4,874,349)	470,771
Other Financing Sources				
Financed Purchases	-	-	-	-
Transfers In	3,400,000	500,000	500,000	-
Total Other Financing Sources	3,400,000	500,000	500,000	-
Net Changes in Fund Balance	\$ (2,505,018)	\$ (4,845,120)	(4,374,349)	\$ 470,771
Fund Balance, Beginning of Year			28,969,210	
Fund Balance, End of Year			\$ 24,594,861	

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, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Fees, Charges and Commissions for Services				
Commissions	480,000	500,000	500,030	30
Salary Reimbursements & Other Charges for Services	30,000	30,000	30,000	-
Interest and Investment Earnings	3,900	2,000	1,984	(16)
Total Revenues	<u>513,900</u>	<u>532,000</u>	<u>532,014</u>	<u>14</u>
Expenditures				
Public Safety				
Personnel Services	30,000	30,000	30,000	-
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>483,900</u>	<u>502,000</u>	<u>502,014</u>	<u>14</u>
Other Financing Uses				
Transfers Out	-	(502,000)	(502,014)	(14)
Total Other Financing Uses	<u>-</u>	<u>(502,000)</u>	<u>(502,014)</u>	<u>(14)</u>
Net Changes in Fund Balance	<u>\$ 483,900</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning of Year			<u>-</u>	
Fund Balance, End of Year			<u>\$ -</u>	

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, 2025

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fees, Charges and Commissions for Services				
Criminal Fees	230,000	255,000	273,490	18,490
Interest and Investment Earnings	11,000	19,240	20,045	805
Total Revenues	<u>241,000</u>	<u>274,240</u>	<u>293,535</u>	<u>19,295</u>
Expenditures				
Public Safety				
Operating Expenditures	222,000	187,000	187,000	-
Insurance	80,700	80,700	79,615	1,085
Capital Outlay	-	11,154	-	11,154
Total Expenditures	<u>302,700</u>	<u>278,854</u>	<u>266,615</u>	<u>12,239</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(61,700)</u>	<u>(4,614)</u>	<u>26,920</u>	<u>31,534</u>
Net Changes in Fund Balance	<u>\$ (61,700)</u>	<u>\$ (4,614)</u>	<u>26,920</u>	<u>\$ 31,534</u>
Fund Balance, Beginning of Year			<u>997,906</u>	
Fund Balance, End of Year			<u>\$ 1,024,826</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, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenues				
Opioid Settlement Funding	375,557	300,187	747,284	447,097
Interest and Investment Earnings	19,000	38,000	62,436	24,436
Total Revenues	394,557	338,187	809,720	471,533
Expenditures				
Public Safety				
Personnel Services	-	58,156	54,260	3,896
Payroll Benefits	-	894	854	40
Materials and Supplies	10,000	10,000	-	10,000
Total Expenditures	10,000	69,050	55,114	13,936
Excess of Revenues Over Expenditures	384,557	269,137	754,606	485,469
Net Changes in Fund Balance	\$ 384,557	\$ 269,137	754,606	\$ 485,469
Fund Balance, Beginning of Year			879,555	
Fund Balance, End of Year			\$ 1,634,161	

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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, 2025

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, 2025

	Fines and Costs Fund	Jail Custodial Fund	Tax Collector Fund	Sheriff's Fund	Total Custodial Funds
Assets					
Cash and Cash Equivalents					
Deposits - Restricted	\$ 268,398	\$ 387,196	\$ 1,226,582	\$ 3,785,925	\$ 5,668,101
Deposits - Other	234,225	76,147	30,214,645	-	30,525,017
Property Tax Receivable	-	-	1,534,773	-	1,534,773
Total Assets	<u>\$ 502,623</u>	<u>\$ 463,343</u>	<u>\$ 32,976,000</u>	<u>\$ 3,785,925</u>	<u>\$ 37,727,891</u>
Liabilities					
Due to local governments	\$ 221,951	\$ 66,339	\$ 31,739,488	\$ -	\$ 32,027,778
Due to others	12,274	9,808	9,930	-	32,012
Total Liabilities	<u>234,225</u>	<u>76,147</u>	<u>31,749,418</u>	<u>-</u>	<u>32,059,790</u>
Net Position					
Restricted for individuals and organizations	-	387,196	1,226,582	3,785,925	5,399,703
Restricted for other governments	268,398	-	-	-	268,398
Total Net Position	<u>\$ 268,398</u>	<u>\$ 387,196</u>	<u>\$ 1,226,582</u>	<u>\$ 3,785,925</u>	<u>\$ 5,668,101</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, 2025

	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	\$ 2,963,693	\$ 605,235	\$ -	\$ -	\$ 3,568,928
Fees collected for other organizations	-	98,493	-	-	98,493
Inmate Trust Funds received	-	2,324,684	-	-	2,324,684
Interest income collected for other governments	-	48,441	534,313	-	582,754
Property taxes collected for other governments	-	-	369,106,923	-	369,106,923
Delinquent interest income collected for other governments	-	-	1,142,146	-	1,142,146
Sales taxes collected for other governments	-	-	305,345,322	-	305,345,322
Occupational license fees collected for other governments	-	-	4,252,177	-	4,252,177
State revenue sharing funds received for other governments	-	-	4,967,567	-	4,967,567
Redemption fees collected for other governments	-	-	90,960	-	90,960
Funds received in connection with civil suits and sheriff's sales	-	-	-	14,046,408	14,046,408
Garnishments received	-	-	-	2,726,146	2,726,146
Total Additions	<u>2,963,693</u>	<u>3,076,853</u>	<u>685,439,408</u>	<u>16,772,554</u>	<u>708,252,508</u>
Deductions					
Fees disbursed to other governments	2,866,142	610,476	-	964,090	4,440,708
Fees disbursed to other organizations	-	98,493	-	15,714,034	15,812,527
Bail bonds cash refunds	-	-	-	114,442	114,442
Inmate Trust Funds disbursed	-	2,322,590	-	-	2,322,590
Interest income disbursed to other governments	-	43,199	460,927	-	504,126
Property taxes disbursed to other governments	-	-	368,739,803	-	368,739,803
Delinquent interest disbursed to other governments	-	-	1,142,349	-	1,142,349
Sales taxes disbursed to other governments	-	-	305,418,708	-	305,418,708
Occupational license fees disbursed to other governments	-	-	4,252,177	-	4,252,177
State Revenue Sharing funds disbursed to other governments	-	-	4,967,567	-	4,967,567
Redemption fees Paid to Clerk of Court	-	-	90,960	-	90,960
Total Deductions	<u>2,866,142</u>	<u>3,074,758</u>	<u>685,072,491</u>	<u>16,792,566</u>	<u>707,805,957</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>97,551</u>	<u>2,095</u>	<u>366,917</u>	<u>(20,012)</u>	<u>446,551</u>
Net Position - Beginning of Year	170,847	385,101	859,665	3,805,937	5,221,550
Net Position - End of Year	<u>\$ 268,398</u>	<u>\$ 387,196</u>	<u>\$ 1,226,582</u>	<u>\$ 3,785,925</u>	<u>\$ 5,668,101</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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:

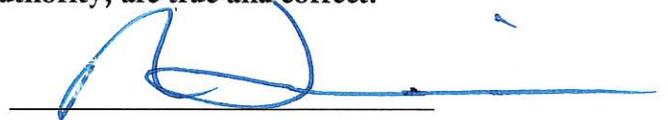
The following information is true and correct:

\$31,441,227 is the amount of cash on hand in the Tax Collector Fund on the 30th day of June 2025.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2024, 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 23rd day of December 2025, 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, 2025

Agency Head Name: Sheriff Randy Smith

Purpose	Amount
Salary	\$213,664.80
Benefits-insurance	\$13,499.43
Benefits-retirement	\$40,816.17
Benefits-Expense Account	-0-
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$1,325.00
Conference travel	\$6,692.09
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
Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation
 As Required by La. R.S. 24:515.2

		Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
St Tammany Parish Clerk of Court	a. Civil Fees	2,375	3,400
St Tammany Parish Government	f. Criminal Court Costs/Fees	15,204	14,762
St Tammany Parish Government	a. Civil Fees	11,254	11,628
Bogalusa City Court	f. Criminal Court Costs/Fees	543	477
East St Tammany City Court	f. Criminal Court Costs/Fees	67,307	53,034
City of Covington	f. Criminal Court Costs/Fees	12,430	4,980
City of Mandeville	f. Criminal Court Costs/Fees	10,861	8,427
Town of Abita Springs	f. Criminal Court Costs/Fees	350	770
Washington Parish Sheriff	f. Criminal Court Costs/Fees	4,928	7,075
District Attorney for the 22nd Judicial District	b. Bond Fees	50,967	-
District Attorney for the 22nd Judicial District	d. Asset Forfeiture/Sale	60,288	74,420

St Tammany Parish Sheriff

Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
1. Beginning Cash Balance	4,237,945	4,330,777
2. Collections		
a. Civil Fees	12,510,352	8,017,800
b. Bond Fees	403,161	363,374
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	8,050	42,668
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	1,171,191	1,241,355
g. Criminal Fines – Contempt	1,840	2,136
h. Criminal Fines – Other/Non-Contempt	561,583	495,208
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	33,946	38,220
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	14,690,123	10,200,761
3. Deductions: Collections Retained by the St Tammany Parish Sheriff		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	809,935	708,160
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	1,466,589	1,359,450
b. Bond Fees	28,815	16,942
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	4,522	11,062
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	185,266	170,138
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	61,649	59,197
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the St Tammany Parish Sheriff	2,556,776	2,324,949
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:		
a. Collection/Processing Fees Paid to Third Party Entities	33,946	61,798
b. Civil Fee Refunds	8,349,702	3,764,243
c. Bond Refunds	195,789	641,162
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	1,731,441	1,779,684
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:	10,310,878	6,246,887
5. Deductions: Total Disbursements to Other Governments & Nonprofits	1,729,637	1,639,302
6. Total Amounts Disbursed/Retained	14,597,291	10,211,138
7. Ending Cash Balance	4,330,777	4,320,400
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	46,265,203	47,040,896
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

St Tammany Parish Sheriff

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
District Attorney for the 22nd Judicial District		R.S. 15:571.11	f. Criminal Court Costs/Fees	64,494	61,462
St Tammany Parish Government		R.S. 15:571.11	f. Criminal Court Costs/Fees	406,295	367,830
22nd Judicial District Public Defender	§168. Judicial district indigent defender fund	R.S. 15:168	f. Criminal Court Costs/Fees	291,135	270,018
Supreme Court	§86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	2,650	2,480
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 46:1816(D)	f. Criminal Court Costs/Fees	10,992	10,375
Department of Wildlife and Fisheries	§2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	35	60
Department of the Treasury	§2531. Intentional littering prohibited; criminal penalties; simple littering prohibited; civil penalties; special court costs	R.S. 30:2531 (C)(1)	f. Criminal Court Costs/Fees	150	150
Florida Parishes Juvenile Justice District	§1093. Juvenile detention centers; special court costs	R.S. 15:1093	f. Criminal Court Costs/Fees	32,373	30,067
St Tammany Parish Coroner		R.S. 13:5722	f. Criminal Court Costs/Fees	11,094	10,358
22nd Judicial District Criminal Court Fund St Tammany	§853. Criminal matters; additional court costs; Twenty-Second Judicial District Court	R.S. 13:853	f. Criminal Court Costs/Fees	80,569	76,749
Department of the Treasury		CCRP 887 (F)(1)	f. Criminal Court Costs/Fees	22,450	20,894
Department of the Treasury		R.S. 46:2633	f. Criminal Court Costs/Fees	13,720	12,415
St Tammany Parish Government	§2106. Particular courts; nonrefundable fee; assessment and disposition	R.S. 13:2106	f. Criminal Court Costs/Fees	2,664	2,200
22nd Judicial District Court Judicial Expense Fund	§996.29. Judicial expense fund for the Twenty-Second Judicial District; established	R.S. 13:996.29	f. Criminal Court Costs/Fees	32,202	30,014
St Tammany Parish Government	§722. Commissioners: qualifications; salary and benefits; restrictions on employment; office space; supplies; equipment; employees	R.S. 13:722	f. Criminal Court Costs/Fees	51,370	47,473
Crime Stoppers of CENLA Inc	Art. 895.4. Probation; fees; certified crime stoppers organizations	CCRP 895.4	f. Criminal Court Costs/Fees	12,890	11,990
City of Mandeville		CCRP 887 (C)	f. Criminal Court Costs/Fees	150	250
City of Covington		CCRP 887 (C)	f. Criminal Court Costs/Fees	350	100
Town of Pearl River		CCRP 887 (C)	f. Criminal Court Costs/Fees	50	50

St Tammany Parish Sheriff

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
City of Slidell		CCRP 887 (C)	f. Criminal Court Costs/Fees	350	50
Department of the Treasury	§2583. Disability Affairs Trust Fund	R.S. 46:2583	f. Criminal Court Costs/Fees	207	662
District Attorney for the 22nd Judicial District		R.S. 16:16	f. Criminal Court Costs/Fees	71,422	66,761
District Attorney for the 22nd Judicial District		R.S. 16:16.1	f. Criminal Court Costs/Fees	71,422	66,761
District Attorney for the 22nd Judicial District		R.S. 16:16.2	f. Criminal Court Costs/Fees	35,711	33,381
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 46:1846 E(1)	f. Criminal Court Costs/Fees	12,694	11,782
22nd Judicial District Court Judicial Expense Fund	§1000.5. Criminal matters; additional costs for CASA and FINS programs	R.S. 13:1000.5	f. Criminal Court Costs/Fees	6,415	5,970
Greater New Orleans Expressway Commission	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (C)	f. Criminal Court Costs/Fees	300	300
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 15:1224	f. Criminal Court Costs/Fees	666	450
St Tammany Parish Government	§255. Witness fees to off-duty law enforcement officers	R.S. 15:255	f. Criminal Court Costs/Fees	16,406	15,303
St Tammany Parish Clerk of Court		R.S. 13:846	f. Criminal Court Costs/Fees	174,289	161,565
St Tammany Parish Government		R.S. 13:853	f. Criminal Court Costs/Fees	70,706	65,911
St Tammany Parish Government		R.S. 13:5304	f. Criminal Court Costs/Fees	1,811	1,690
St Tammany Parish Government		R.S. 13:3049(B)(2)	f. Criminal Court Costs/Fees	7,923	7,384
St Tammany Parish Clerk of Court	R.S. 15:85.1 (A)(1)	R.S. 15:85.1 (A)(2)(d)	b. Bond Fees	450	1,420
District Attorney for the 22nd Judicial District		R.S. 15:85.1 (A)(2)(a)	b. Bond Fees	-	24,800
22nd Judicial District Public Defender	§85.1. Posting of criminal bond; fee assessed	R.S. 15:85.1 (A)(2)(b)	b. Bond Fees	1,050	-
22nd Judicial District Court Judicial Expense Fund	§2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	618	1,826
District Attorney for the 22nd Judicial District	§2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	618	1,826
Louisiana District Attorneys Association	§2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	31	92
Office of State Police Public Safety Services	§2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	-	141

St Tammany Parish Sheriff

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
St Tammany Parish Clerk of Court	\$2616. Allocation of forfeited property; creation of special funds; reporting	R.S. 40:2616	d. Asset Forfeiture/Sale	200	175
Acadia Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	90
Ascension Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	43
Ascension Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	137
Assumption Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	-
Assumption Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	67	-
Avoyelles Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Beauregard Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	13
Beauregard Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	63
Bossier Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	17	-
Bossier Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	80	-
Caddo Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	14	55
Caddo Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	88	-
Calcasieu Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	100	210
Cameron Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	-
Concordia Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	43	-
Concordia Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	43	-
DeSoto Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	73	-
East Baton Rouge Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,871	1,243
East Baton Rouge Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,396	3,134
East Feliciana Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	20	-
Iberia Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	63	40
Iberville Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	67	17
Jefferson Davis Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	56	23
Jefferson Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	568	615
Department of Justice	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Lafayette Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	380	280
Lafayette Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	357
Lafourche Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	318
Lincoln Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	60	-
Lincoln Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	17	-
Livingston Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	83	33
Madison Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	60
Out of State: Manatee County Circuit Court		R.S. 13:5530	a. Civil Fees	-	30

St Tammany Parish Sheriff

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
Natchitoches Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	7	10
Orleans Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,769	3,604
Orleans Parish Clerk of Court New Orleans Clerk of 2nd City Court Funds on Deposit	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	28	8
Ouachita Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	70	95
Ouachita Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	265
Plaquemines Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	26	79
Plaquemines Parish Sheriff		R.S. 13:5530	a. Civil Fees	-	16
Rapides Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	68	177
Rapides Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	35
Red River Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	13	-
Richland Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	38
Terrebonne Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	70
West Carroll Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	121	61
St Bernard Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	237	335
St Bernard Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	105	-
St Charles Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	60	-
St Charles Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	51	-
St James Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	47	30
St John the Baptist Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	92	30
St John the Baptist Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	93
St Landry Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	37	40
St Landry Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	70	-
St Martin Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	37	13
St Mary Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	13
St Tammany Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	170,125	200,160
Tangipahoa Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	103	206
Tangipahoa Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	674	609
Union Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	43	-
Vermilion Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	7	-
Washington Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	343	54
Washington Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	196	188
West Baton Rouge Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	87
Winn Parish Clerk of Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	-
Houma City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	152
Opelousas City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30

St Tammany Parish Sheriff

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
Port Allen City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	13
Sulphur City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	-
Crowley City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Denham Springs City Court Ward 2	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	90	80
Hammond City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	442	286
Department of Public Safety and Corrections Public Safety Services	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	160	280
Lafayette City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	106	68
Lake Charles City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	150	-
Monroe City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	43
Orleans Parish Clerk of Court New Orleans Clerk of 1st City Court Funds on Deposit	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	847	647
Ruston City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	17
St Tammany Parish Government		R.S. 13:5530	a. Civil Fees	34,035	443
St Tammany Parish School Board	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,225	870
West Monroe City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	13
Zachary City Court	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	15	8

**ST. TAMMANY PARISH SHERIFF'S OFFICE
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS, AND COSTS OF COLLECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Collections	
Sales and Use Tax	\$ 325,130,053
All Other Taxes	412,768,537
Interest	2,102,468
Penalties	537,693
Fees	576,580
Total Collections Received	<u>741,115,331</u>
Less Collections Received and Held in Escrow	8,065,304
Total Collections Available for Disbursement	<u>733,050,027</u>

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

Property Tax	
Slidell Hospital District	6,897,754
Law Enforcement District	31,565,084
St. Tammany Parish School Board	172,159,085
St. Tammany Parish Government	43,835,615
City of Slidell	8,571,111
City of Covington	3,826,471
Town of Abita Springs	448,767
Town of Madisonville	160,391
City of Mandeville	2,209,533
Town of Pearl River	284,935
Florida Parish Juvenile Ctr.	7,354,875
St. Tammany Parish Assessor	7,043,583
LTC Assessment	85,652
Fire District #1	27,849,351
Fire District #2	6,320,843
Fire District #3	3,153,564
Fire District #4	19,255,112
Fire District #5	1,295,038
Fire District #6	764,153
Fire District #7	1,069,154
Fire District #8	1,670,691
Fire District #9	1,218,675
Fire District #11	2,548,813
Fire District #12	8,767,758
Fire District #13	4,300,713
Water District #2	184,391
Mosquito District #2	9,155,811
Recreation District #1	5,933,818
Recreation District #2	116,231
Recreation District #4	491,691
Recreation District #6	410,567
Recreation District #7	1,007
Recreation District #12	435,661
Recreation District #11	1,057,868
Recreation District #14	4,422,978
Drainage District #2 Phs. 2	75,810
Sub-Drainage Dist #2 of Gravity Drg Ds 5	111,920
Sub-Drainage Dist. 3 of Gravity	55,941

ST. TAMMANY PARISH SHERIFF'S OFFICE
SCHEDULE OF COLLECTIONS, DISTRIBUTIONS, AND COSTS OF COLLECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Drainage District #4	311,188
Drainage District #5 Phs. 1	77,772
Northshore Harbor Center	8,007
TBRLAND Fire Protection	1,750
Lakeshore Village Development District	4,096,400
Tamanend Community Development District	79,249
Sheriff's Pension and Relief Fund	1,927,183
Teachers' Retirement System of LA	3,854,367
Registrar of Voters' Employees' Retirement	240,898
Parochial Employees' Retirement System	963,592
Municipal Employees' Retirement System of LA	963,592
Clerks of Court Retirement and Relief Fund	963,592
District Attorneys' Retirement Fund	770,873
Assessor's Retirement Fund	1,125,154
Sales Tax	
St. Tammany Parish School Board (2.00%)	146,255,089
Law Enforcement District (0.25%)	18,291,180
St. Tammany Parish Government (2.00%)	77,454,101
Recreation District (Cig. Rate)	14,900
City of Slidell (2.00%)	29,460,207
City of Mandeville (2.50%)	21,263,169
City of Covington (2.00%)	17,420,893
Town of Pearl River (2.25%)	2,724,641
Town of Madisonville (2.00%)	1,912,087
Town of Abita Springs (2.00)%	1,714,179
Village of Folsom (2.50%)	1,203,678
Village of Sun (2.50%)	110,225
Northshore Square Economic Development District (0.50%)	656,261
Nord Du Lac Economic Development District (0.75%)	1,141,607
Fremaux Town Center Economic Development District (1.00%, 0.50% Hotel Occupancy)	839,252
Camellia Square Economic Development District (1.00%, 2.00% Hotel Occupancy)	164,552
Tourist Commission (3.00% Hotel Occupancy)	2,090,637
Rooms To Go Economic Development District (0.75%, Expired 2022)	467
Northshore Harbor Center Economic Development District (0.75%, Expired 2017)	112,313
Occupational License	
St. Tammany Parish Government	4,196,867
Total Amounts Disbursed to Local Taxing Authorities	<u>727,520,337</u>
Total Amount Retained by Collector	<u>5,529,690</u>
Amounts Disbursed for Costs of Collection	
Collector Employee Salaries	1,363,268
Collector Employee Benefits	496,931
Contracted Collector Services	831,663
All Other Costs of Collection	376,199
Total Amounts Disbursed for Costs of Collection	<u>3,068,061</u>
Balance in Excess (Deficiency) of Costs of Collection	<u><u>2,461,629</u></u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025



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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
Net investment in Capital Assets	\$ 33,917,609	\$ 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
Restricted for:										
Crime Lab Expenditures	1,024,826	997,906	903,171	927,592	1,007,342	1,058,944	1,053,555	1,026,462	918,588	642,766
Debt Service	129,698	153,592	181,140	13,050	13,050	13,049	12,967	12,908	12,002	11,974
Opioid Abatement	1,634,161	879,555	540,602	-	-	-	-	-	-	-
Equitable Sharing	128,496	472,500	547,383	529,293	451,468	61,277	48,666	87,859	183,961	-
Donations for Equipment	115,671	17,606	30,170	68,347	22,656	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	2,150	1,159,373	-
Unrestricted	23,701,920	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)
Total Governmental Activities Net Position	\$ 60,652,381	\$ 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
Total Primary Government Net Position	\$ 60,652,381	\$ 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

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.

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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Governmental Activities										
Public Safety	\$ 90,476,708	\$ 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
Interest on Long-Term Debt	329,316	296,704	380,926	404,114	475,565	567,906	604,956	634,189	662,339	919,375
Total Governmental Activities Expenses	<u>90,806,024</u>	<u>90,715,540</u>	<u>79,999,468</u>	<u>69,488,201</u>	<u>69,416,377</u>	<u>66,438,455</u>	<u>68,260,501</u>	<u>65,310,718</u>	<u>71,345,116</u>	<u>72,305,442</u>
Total Primary Government Expenses	<u>\$ 90,806,024</u>	<u>\$ 90,715,540</u>	<u>\$ 79,999,468</u>	<u>\$ 69,488,201</u>	<u>\$ 69,416,377</u>	<u>\$ 66,438,455</u>	<u>\$ 68,260,501</u>	<u>\$ 65,310,718</u>	<u>\$ 71,345,116</u>	<u>\$ 72,305,442</u>
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 23,037,476	\$ 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
Operating Grants and Contributions	21,488,394	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
Capital Grants and Contributions	2,101,335	1,151,665	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>46,627,205</u>	<u>44,944,115</u>	<u>45,906,351</u>	<u>39,035,735</u>	<u>38,705,278</u>	<u>37,278,814</u>	<u>34,467,180</u>	<u>27,597,916</u>	<u>29,154,792</u>	<u>27,236,330</u>
Total Primary Government Program Revenues	<u>\$ 46,627,205</u>	<u>\$ 44,944,115</u>	<u>\$ 45,906,351</u>	<u>\$ 39,035,735</u>	<u>\$ 38,705,278</u>	<u>\$ 37,278,814</u>	<u>\$ 34,467,180</u>	<u>\$ 27,597,916</u>	<u>\$ 29,154,792</u>	<u>\$ 27,236,330</u>
Net (Expense) Revenue										
Governmental Activities	<u>(44,178,819)</u>	<u>(45,771,425)</u>	<u>(34,093,117)</u>	<u>(30,452,466)</u>	<u>(30,711,099)</u>	<u>(29,159,641)</u>	<u>(33,793,321)</u>	<u>(37,712,802)</u>	<u>(42,190,324)</u>	<u>(45,069,112)</u>
Total Primary Government Net (Expense) Revenue	<u>\$ (44,178,819)</u>	<u>\$ (45,771,425)</u>	<u>\$ (34,093,117)</u>	<u>\$ (30,452,466)</u>	<u>\$ (30,711,099)</u>	<u>\$ (29,159,641)</u>	<u>\$ (33,793,321)</u>	<u>\$ (37,712,802)</u>	<u>\$ (42,190,324)</u>	<u>\$ (45,069,112)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 31,781,484	\$ 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
Sales and Use Taxes	18,437,463	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
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	3,697	16,661	48,704	18,203	98,394	63,104	227,447	8,950,465	11,925,644	11,537,051
Interest and Investment Earnings	2,756,555	2,974,090	2,107,062	75,484	50,261	274,944	367,367	222,271	60,759	42,501
Miscellaneous										
Other Revenues	186,796	178,230	215,415	369,968	235,330	484,634	1,123,183	1,237,214	1,083,018	2,735,817
Gain (loss) on Disposal of Assets	199,535	103,471	304,267	281,159	414,766	-	-	-	-	-
Total Governmental Activities General Revenues	<u>53,365,530</u>	<u>49,736,454</u>	<u>48,067,232</u>	<u>44,815,450</u>	<u>42,405,858</u>	<u>38,570,518</u>	<u>38,420,343</u>	<u>45,552,668</u>	<u>46,889,614</u>	<u>46,977,343</u>
Total Primary Government General Revenues	<u>\$ 53,365,530</u>	<u>\$ 49,736,454</u>	<u>\$ 48,067,232</u>	<u>\$ 44,815,450</u>	<u>\$ 42,405,858</u>	<u>\$ 38,570,518</u>	<u>\$ 38,420,343</u>	<u>\$ 45,552,668</u>	<u>\$ 46,889,614</u>	<u>\$ 46,977,343</u>
Changes in Net Position										
Governmental Activities	<u>9,186,711</u>	<u>3,965,029</u>	<u>13,974,115</u>	<u>14,362,984</u>	<u>11,694,759</u>	<u>9,410,877</u>	<u>4,627,022</u>	<u>7,839,866</u>	<u>4,699,290</u>	<u>1,908,231</u>
Total Primary Government	<u>\$ 9,186,711</u>	<u>\$ 3,965,029</u>	<u>\$ 13,974,115</u>	<u>\$ 14,362,984</u>	<u>\$ 11,694,759</u>	<u>\$ 9,410,877</u>	<u>\$ 4,627,022</u>	<u>\$ 7,839,866</u>	<u>\$ 4,699,290</u>	<u>\$ 1,908,231</u>

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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund										
Nonspendable	\$ 540,288	\$ 672,724	\$ 596,056	\$ 366,045	\$ 411,039	\$ 209,758	\$ 211,471	\$ 217,715	\$ 197,414	\$ 110,594
Restricted	244,167	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	30,932,858	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
Total General Fund	\$ 31,717,313	\$ 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
All Other Governmental Funds										
Nonspendable	\$ 20,328	\$ 39,481	\$ 50,390	\$ 39,154	\$ -	\$ -	\$ 4,290	\$ 20,413	\$ 18,029	\$ 10,216
Restricted, reported in:										
Special Revenue Funds	1,024,826	997,906	903,171	927,592	1,007,342	1,067,374	1,053,555	1,026,462	918,588	642,766
Bond Sinking Fund	129,698	153,592	181,140	13,050	13,050	13,049	12,967	12,908	12,002	11,974
Capital Projects Fund	-	-	-	-	-	-	-	2,150	1,159,373	2,340,279
Opioid Abatement Fund	1,634,161	879,555	540,602	-	-	-	-	-	-	-
Committed, reported in:										
Capital Projects Fund	24,594,861	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
Special Revenue Funds	-	-	473,122	2,191,881	1,743,622	1,466,269	1,210,958	922,695	735,151	537,618
Assigned, reported in:										
Special Revenue Funds	-	-	-	-	-	-	963,799	4,190,193	4,215,813	2,882,163
Capital Projects Fund	-	-	-	1,652,753	-	-	-	-	-	-
Unassigned	(20,328)	(39,481)	(50,390)	(39,154)	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 27,383,546	\$ 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
Total All Funds	\$ 59,100,859	\$ 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

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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues										
Taxes (See Table 5)	\$ 50,218,947	\$ 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
Intergovernmental Revenues	16,038,975	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
Fees, Charges, and Commissions for Services	23,037,476	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
Interest and Investment Earnings	2,525,278	2,872,023	2,051,152	72,943	47,858	260,708	348,192	206,746	58,755	41,657
Other Revenues	186,796	178,230	215,415	673,526	1,128,696	461,484	1,128,624	1,245,613	1,108,397	2,758,215
Total Revenues	\$ 92,007,472	\$ 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
Expenditures										
Current										
Public Safety	\$ 79,013,846	\$ 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
Intergovernmental										
Transfer to St. Tammany Parish Council	-	-	-	-	-	-	-	1,420,255	1,882,656	1,877,357
Debt Service										
Principal	2,667,713	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
Interest	407,174	374,110	457,959	483,535	564,658	584,956	614,956	643,806	671,606	695,506
Issuance costs	-	-	-	-	121,100	-	-	-	-	-
Capital Outlay	9,127,086	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
Total Expenditures	\$ 91,215,819	\$ 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
Excess (Deficiency) of Revenues Over Expenditures	\$ 791,653	\$ (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)
Other Financing Sources (Uses)										
Increase in Obligations Under Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,710	\$ -	\$ -	\$ -
Transfers In	9,618,711	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
Transfers Out	(10,889,611)	(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)
Sale of General Capital Assets	285,160	204,463	362,439	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	5,070,989	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	(4,860,000)	-	-	-	-	-
Subscription-Based Information Technology Arrangements	456,179	1,581,877	147,998	-	-	-	-	-	-	-
Leases (as Lessee)	50,986	1,491,989	2,887	151,810	-	-	-	-	-	-
Financed Purchases	-	803,787	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (478,575)	\$ 2,789,736	\$ (3,071,436)	\$ (2,133,410)	\$ (1,070,651)	\$ (2,354,790)	\$ 216,710	\$ -	\$ (866,819)	\$ -
Net Change in Fund Balances	\$ 313,078	\$ (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)
Fund Balances										
Beginning 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	28,704,104
Restatement - Implementation of GASB 84	-	-	-	-	-	690,285	-	-	-	-
End of Year	\$ 59,100,859	\$ 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
Debt Service as a Percentage of Noncapital Expenditures	3.75%	3.03%	3.59%	3.27%	3.20%	3.06%	3.03%	3.09%	2.87%	2.77%

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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$ 31,781,484	\$ 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
Sales and Use Taxes	18,437,463	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
Total Tax Revenues	\$ 50,218,947	\$ 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

Table 6

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

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
2025	2,944,826,681	747,352,202	173,240,920	3,865,419,803	554,907,113	3,310,512,690	35,123,578,503	10.31	11.01%
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%

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			For the Fiscal Year Ending		
	June 30, 2025			June 30, 2016		
	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.	\$ 60,043,629	1	1.81%	\$ 50,585,010	1	2.76%
Folger Coffee Co.	26,612,476	2	0.80%			
Florida Marine LLC	24,666,250	3	0.75%	15,944,160	2	0.87%
Atmos Energy Corporation	18,836,610	4	0.57%			
Associated Wholesale Grocers	15,843,453	5	0.48%	10,368,360	5	0.57%
Tri-States NGL Pipeline, LLC	12,319,650	6	0.37%	7,982,290	8	0.44%
Spectrum Gulf Coast LLC	11,763,444	7	0.36%			
JP Morgan Chase Bank	11,590,560	8	0.35%	7,204,181	9	0.39%
Chevron USA Inc.	11,471,222	9	0.35%	10,958,294	4	0.60%
Northshore Residential Assoc.	9,547,400	10	0.29%			
Parkway Pipeline, LLC				10,363,210	6	0.57%
Capital One, N.A.				6,292,160	10	0.34%
AT&T Southeast				14,074,030	3	0.77%
Wash.-St. Tammany Elec. Coop				8,510,930	7	0.46%
	<u>\$ 202,694,694</u>		<u>6.13%</u>	<u>\$ 142,282,625</u>		<u>7.77%</u>

SOURCE:
 St. Tammany Parish Assessor's Office

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

Table 8

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	10.31	11.14	11.14	11.14	11.14	11.69	11.69	11.66	11.25	11.66
Overlapping Governments' Rates:										
Parish Government	16.52	19.51	19.51	18.99	18.99	19.94	19.94	19.94	19.94	20.67
School District	58.34	62.00	62.00	62.00	62.00	64.41	64.41	65.41	66.41	68.18
Other Parish-Wide	7.90	8.59	8.59	8.79	9.12	9.24	9.39	9.40	9.40	9.64
Cities, Towns and Villages	80.89	84.27	84.27	88.26	88.26	91.77	91.63	93.02	92.97	89.44
Fire Districts	339.61	352.40	349.70	347.45	343.84	351.71	351.71	351.71	351.71	352.54
Lighting Districts	1.94	2.09	12.89	12.89	12.89	16.29	16.29	15.30	15.30	17.65
Recreational Districts	57.70	56.71	55.94	56.06	56.21	57.85	57.90	61.70	60.20	70.88
Other Districts	10.77	11.03	11.13	12.07	10.59	10.39	14.00	14.00	16.95	17.90

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Tax Levy	31,869,443	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
Current Tax Collections	31,644,790	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
Percent of Levy Collected	99%	98%	98%	99%	98%	99%	99%	98%	99%	98%
Collections for Prior Years	136,694	175,510	56,700	81,745	98,948	42,086	95,651	101,716	133,976	194,281
Total Collections	31,781,484	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
Ratio of Total Collections to Tax Levy	100%	98%	99%	99%	99%	99%	99%	98%	99%	99%

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, 2025		June 30, 2016	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	11.35%		13.15%	
Online Retailer	7.51%			
Grocery / Discount Retailer	1.79%		2.72%	
Online Retailer	1.78%			
Grocery / Discount Retailer	1.63%		1.81%	
Grocery / Discount Retailer	1.26%		1.78%	
Grocery / Discount Retailer	1.25%		1.55%	
Grocery / Discount Retailer	1.17%		1.21%	
Grocery / Discount Retailer	1.02%		1.09%	
Building Materials	0.91%		1.33%	
Building Materials			0.95%	
Grocery / Discount Retailer			0.77%	
Total - 10 Largest Taxpayers	29.67%	\$ 5,471,175	26.36%	\$ 3,041,179
Total - All Other Taxpayers	70.33%	\$ 12,966,288	73.64%	\$ 8,495,864
Total - All Taxpayers	100.00%	\$ 18,437,463	100.00%	\$ 11,537,043

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Parish-Wide Rates:										
State of Louisiana	5.00%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	5.00%	5.00%	5.00%
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%
St. Tammany Parish Court House	-	-	-	-	-	-	-	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	2.38%	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%
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%	-
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%	-

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

Table 11

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
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 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 rate to forty-five hundredths of one percent (.45%) beginning July 1, 2018. Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature amended La. R.S. 47:321.1 by retaining the forty-five hundredths of one percent (.45%) and levying an additional fifty-five hundredths of one percent (.55%) beginning January 1, 2025. Additionally, Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature amended La. R.S. 47:331 by increasing the rate of tax imposed by three hundredths of one percent (.03%) and repealed the three hundredths of one percent (.03%) tax which had been previously imposed by La. R.S. 51:1286. Overall, the total Sales Tax Rate for the State of Louisiana increased to five percent (5.0%), beginning January 1, 2025.

Slidell's sales tax rate was increased to 2.38% effective January 1, 2025.

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						
2025	\$ 8,457,884	\$ 617,053	\$ 1,690,332	\$ 1,577,770	\$ 12,343,039	*	30	44	0.02%	
2024	10,148,554	803,787	1,946,935	1,669,981	\$ 14,569,257	0.07%	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%	

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, 2025
 (Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt	
Direct Debt:				
St. Tammany Parish Sheriff	\$ 12,343,039	100%	\$ 12,343,039	
Overlapping Debt To Be Repaid with Property Taxes:				
City of Covington	*	6,446,555	100%	6,446,555
City of Slidell	**	12,928,430	100%	12,928,430
Fire Protection District No. 2	*	1,910,000	100%	1,910,000
Fire Protection District No. 3	*	205,000	100%	205,000
Fire Protection District No. 4	*	4,332,411	100%	4,332,411
Fire Protection District No. 9	*	1,514,000	100%	1,514,000
Fire Protection District No. 12	*	2,026,000	100%	2,026,000
Fire Protection District No. 13	*	675,000	100%	675,000
Recreation District No. 1	*	9,220,000	100%	9,220,000
Recreation District No. 6	*	497,000	100%	497,000
Recreation District No. 12	*	218,000	100%	218,000
Recreation District No. 14	*	31,660,486	100%	31,660,486
St. Tammany Parish Government	*	1,135,000	100%	1,135,000
St. Tammany Parish Hospital Service District No. 2	*	43,274,110	100%	43,274,110
St. Tammany Parish School Board	**	327,762,348	100%	327,762,348
St. Tammany Parish Water District No. 2	*	735,000	100%	735,000
Town of Abita Springs	*	255,000	100%	255,000
	\$ 444,794,340			\$ 444,794,340
Other Debt:				
Fremaux Economic Development District	**	8,132,968	100%	8,132,968
Lakeshore Villages Master Community Development District	*	38,366,195	100%	38,366,195
Sewerage District No. 1	*	1,035,936	100%	1,035,936
St. Tammany Parish Communication District No. 1	*	4,300,000	100%	4,300,000
St. Tammany Parish Government	*	72,465,169	100%	72,465,169
St. Tammany Parish Hospital Service District No. 2	*	6,840,000	100%	6,840,000
St. Tammany Parish Waterworks District No. 3	*	1,834,377	100%	1,834,377
	\$ 132,974,645			\$ 132,974,645

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025
(Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Leases/Subscription-Based Technology Arrangements/Notes Payable:			
City of Covington	1,017,415	100%	1,017,415
City of Slidell	198,026	100%	198,026
City of Mandeville	97,086	100%	97,086
District Attorney of the Twenty-Second Judicial District	277,405	100%	277,405
Drainage District No. 4 of St. Tammany Parish	87,958	100%	87,958
Fire Protection District No. 2	92,265	100%	92,265
Fire Protection District No. 5	155,886	100%	155,886
Fire Protection District No. 6	285,385	100%	285,385
Fire Protection District No. 7	156,044	100%	156,044
Fire Protection District No. 11	563,246	100%	563,246
Fire Protection District No. 13	747,449	100%	747,449
Recreation District No. 14	1,347,000	100%	1,347,000
St. Tammany Parish Government	282,380	100%	282,380
St. Tammany Parish Hospital Service District No. 2	82,528,797	100%	82,528,797
St. Tammany Parish Library	992,447	100%	992,447
St. Tammany Parish School Board	234,423	100%	234,423
St. Tammany Parish Water District No. 2	51,437	100%	51,437
Town of Abita Springs	49,640	100%	49,640
Town of Pearl River	144,650	100%	144,650
Twenty-Second Judicial District Court	26,640	100%	26,640
Twenty-Second Judicial District Public Defender Office	10,243	100%	10,243
	<u>\$ 89,345,822</u>		<u>\$ 89,345,822</u>
Total Overlapping Debt			\$ 667,114,807
Total Direct and Overlapping Debt			<u>\$ 679,457,846</u>

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2025 or on the most current financial statements as indicated below.

* as of 12/31/2024

** as of 6/30/2024

*** as of 8/31/2024

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
2025	277,615	*	*	3.9%
2024	275,583	\$ 21,563,380,000	\$ 78,246	3.3%
2023	273,237	20,272,440,000	74,194	2.9%
2022	270,147	20,019,190,000	74,105	3.8%
2021	265,000	17,257,090,000	65,121	5.1%
2020	262,757	17,841,196,000	67,900	4.2%
2019	259,896	16,571,567,000	63,762	4.2%
2018	257,352	15,171,419,000	58,952	4.3%
2017	253,659	14,197,110,000	55,969	5.0%
2016	249,942	14,702,603,000	58,824	5.3%

SOURCES:

2025 Population, US Census Bureau- July 2024

2016-2024 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2015-2023

Unemployment Rate, Bureau of Labor Statistics

* Information is not available.

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

Table 15

Employer	For the Fiscal Year Ending			For the Fiscal Year Ending		
	June 30, 2025			June 30, 2016		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,922	1	4.76%	5,400	1	4.88%
St. Tammany Health System	3,000	2	2.41%	1,981	2	1.79%
Slidell Memorial Hospital	1,055	3	0.85%	918	4	0.83%
Slidell Memorial Hospital East	951	4	0.77%			
St. Tammany Parish Sheriff	740	5	0.60%	769	5	0.70%
St. Tammany Parish Government	685	6	0.55%	746	6	0.68%
Rotolo Consultants Inc	500	7	0.40%			
Pool Corporation	350	8	0.28%	270	9	0.24%
City of Slidell	310	9	0.25%	314	8	0.28%
Ampirical	298	10	0.24%			
Ochsner Health System				1,091	3	0.99%
Lakeview Regional Medical Center				731	7	0.66%
Hornbeck Offshore Services, Inc				204	10	0.18%
Total - 10 Largest Employers	13,811		11.11%	12,424		11.23%
Total - All Employers	124,318			110,655		

SOURCES:

2025: 2024-2025 North Shore Book of Lists; 2024 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government; St. Tammany Parish School Board; City of Slidell
 2016: 2015-2016 North Shore Book of Lists; 2015 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish School Board; City of Slidell

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

Table 16

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	12	12	12	12	13	15	15	14	16	18
Civil	21	20	20	20	20	20	19	20	20	21
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	8	8	8	8	8	8	9	9	9	8
Purchasing	3	3	3	3	3	3	3	3	3	2
Sales Tax	13	14	14	14	14	14	14	13	14	13
Support Services:										
Administration	9	9	8	7	6	7	7	7	7	6
Building Maintenance	6	6	5	5	5	4	4	5	6	4
Communications-911	47	47	47	47	49	47	45	44	44	43
Criminal Records	21	21	21	20	20	18	18	19	21	21
Human Resources	13	13	13	13	13	9	9	9	10	9
Information Systems/Radio Maintenance	13	14	14	14	14	14	14	13	14	13
Professional Standards	6	5	5	5	5	5	5	4	6	0
Public Affairs	4	3	3	4	4	4	4	3	5	4
Public Integrity Bureau/Internal Affairs	2	2	2	2	2	2	2	2	3	4
Radio Maintenance	0	0	0	0	0	0	0	0	0	3
Training	10	10	10	12	12	11	13	13	10	11
Vehicle Maintenance	9	9	8	10	10	9	9	9	11	9
Law Enforcement Operations:										
Canine (K-9)	4	4	5	6	6	8	7	7	7	10
Court Security/Sex Offender	38	38	38	38	38	37	37	37	45	45
Crime Laboratory	21	21	20	20	20	18	18	18	20	21
Criminal Investigations-East	30	30	30	29	29	28	29	30	30	27
Criminal Investigations-West	27	27	27	28	27	29	28	27	27	28
Criminal Patrol District I	52	53	53	**	**	**	**	**	**	**
Criminal Patrol District II	46	47	46	53	54	52	55	58	60	60
Criminal Patrol District III	29	26	26	52	54	51	50	53	52	48
Criminal Patrol District IV	33	34	34	37	37	42	42	33	33	31
Narcotics	17	17	17	18	18	16	16	17	19	19
School Resource Officers	32	31	30	30	30	30	0	0	0	0
Special Operations	15	15	15	16	16	16	17	17	17	17
Street Crimes	0	0	0	0	0	0	0	0	0	8
Traffic	14	14	14	14	14	13	13	13	13	15
Corrections:										
Commissary	0.5	0.5	1	1	1	2	2	2	2	2
Jail Facility	150.5	150.5	153	161	168	160	159	164	188	187
Re-Entry Program	0	14	16	15	15	7	7	7	7	0
Jail Medical	0	0	0	0	0	0	0	0	34	35
Transitional Work Program	0	0	0	0	0	0	0	0	23	0
Total Full-Time Positions	710	722	722	718	729	703	674	674	780	746
Part-Time Positions										
School Crossing Guards	20	20	20	24	20	23	23	23	23	23
All Other Departments	10	11	9	9	12	8	4	3	7	*
Total Part-Time Positions	30	31	29	33	32	31	27	26	30	*
Total	740	753	751	751	761	734	701	700	810	769

NOTES:
 Effective July 1, 2016, part-time employees were segregated from their departments and tracked separately (See *). Information related to part-time employees for the previous fiscal year 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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Population - Total	277,615	275,583	273,263	269,388	264,933	262,689	259,827	257,282	253,593	249,882
Calls for Service	263,649	296,714	320,129	322,934	298,930	224,793	214,209	211,781	215,586	305,412
Events Generated	153,012	163,412	163,521	237,528	164,453	216,390	219,564	224,661	224,424	183,008
Assigned Cases	11,611	12,738	14,455	12,715	14,082	13,179	16,358	14,061	13,690	20,218
Traffic Tickets Issued	3,241	3,217	2,616	3,428	3,402	3,291	3,622	5,412	5,006	4,255
Crime Statistics:										
Murders	8	9	5	5	10	10	4	14	9	2
Sex Offenses	52	32	54	74	28	40	30	26	28	32
Assaults	1,093	1,078	989	912	858	906	769	676	733	794
Total Persons Crimes	1,153	1,119	1,048	991	896	956	803	716	770	828
Robberies	19	16	20	18	18	17	15	29	20	19
Burglary	154	173	220	255	237	256	262	325	416	322
Theft and Fraud	870	1,295	1,248	1,146	894	1,016	1,084	1,264	1,215	1,295
Vehicle Theft	99	176	148	183	149	120	116	107	130	106
Arson	1	5	12	2	7	3	0	9	9	8
Total Property Crimes	1,143	1,665	1,648	1,604	1,305	1,412	1,477	1,734	1,790	1,750
Total	2,296	2,784	2,696	2,595	2,201	2,368	2,280	2,450	2,560	2,578
Estimated Value of Property Stolen	\$ 5,015,004	\$ 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
Estimated Value of Property Recovered	\$ 1,696,623	\$ 1,948,607	\$ 1,838,582	\$ 1,889,289	\$ 526,368	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904
Crime Rate per 1,000 Residents	8.27	10.10	9.87	9.63	8.31	9.01	8.78	9.52	10.09	10.32

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	1	-	10
Civil	-	-	-	-	1	14	-	15
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	2	-	-	2
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	-	4	-	4
	-	-	-	-	12	20	-	32
Support Services:								
Administration	3	-	2	-	6	4	-	15
Building Maintenance	-	3	2	-	53	9	-	67
Communications-911	-	-	-	1	-	4	-	5
Criminal Records	-	-	-	-	2	2	-	4
Human Resources	-	-	-	-	2	4	-	6
Information Systems	-	-	-	15	158	12	-	185
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	3	2	-	5
Public Integrity Bureau/Internal Affairs	-	-	-	-	-	2	-	2
Radio Maintenance	-	-	-	111	6	-	-	117
Training	-	-	-	-	14	10	-	24
Vehicle Maintenance	-	-	1	-	51	103	-	155
	3	3	5	127	295	152	-	585
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	-	-	-	-
Court Security/Sex Offender	-	-	-	-	-	12	-	12
Crime Laboratory	-	-	1	1	99	16	-	117
Criminal Investigations-East	-	-	-	-	5	34	-	39
Criminal Investigations-West	-	-	1	-	1	26	-	28
Criminal Patrol District I (Slidell)	1	-	1	-	3	50	-	55
Criminal Patrol District II (Mandeville)	1	-	2	-	3	38	-	44
Criminal Patrol District III (Covington)	1	-	1	-	2	23	-	27
Criminal Patrol District IV (Bush)	-	-	-	-	3	25	-	28
Narcotics	-	-	-	4	47	23	-	74
School Crossing Guards	-	-	-	-	-	1	-	1
School Resource Officers	-	-	-	-	-	32	-	32
Special Operations	-	-	-	-	109	100	-	209
Street Crimes	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	22	36	-	58
	3	-	6	5	294	416	-	724

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
Corrections Division:								
Jail Facility	1	6	-	1	124	36	-	168
Transitional Work Program	-	-	-	-	-	-	-	-
	<u>1</u>	<u>6</u>	<u>-</u>	<u>1</u>	<u>124</u>	<u>36</u>	<u>-</u>	<u>168</u>
Total - 2025	<u>7</u>	<u>9</u>	<u>11</u>	<u>133</u>	<u>725</u>	<u>624</u>	<u>-</u>	<u>1,509</u>
Total - 2024	<u>6</u>	<u>8</u>	<u>9</u>	<u>73</u>	<u>720</u>	<u>612</u>	<u>-</u>	<u>1,428</u>
Total - 2023	<u>6</u>	<u>8</u>	<u>9</u>	<u>73</u>	<u>707</u>	<u>628</u>	<u>-</u>	<u>1,431</u>
Total - 2022	<u>6</u>	<u>8</u>	<u>9</u>	<u>72</u>	<u>728</u>	<u>613</u>	<u>-</u>	<u>1,436</u>
Total - 2021	<u>5</u>	<u>8</u>	<u>9</u>	<u>71</u>	<u>731</u>	<u>605</u>	<u>-</u>	<u>1,429</u>
Total - 2020	<u>4</u>	<u>8</u>	<u>9</u>	<u>70</u>	<u>703</u>	<u>594</u>	<u>-</u>	<u>1,388</u>
Total - 2019	<u>4</u>	<u>8</u>	<u>9</u>	<u>118</u>	<u>772</u>	<u>633</u>	<u>-</u>	<u>1,544</u>
Total - 2018	<u>4</u>	<u>7</u>	<u>9</u>	<u>120</u>	<u>751</u>	<u>589</u>	<u>-</u>	<u>1,480</u>
Total - 2017	<u>4</u>	<u>6</u>	<u>8</u>	<u>155</u>	<u>1,090</u>	<u>582</u>	<u>1</u>	<u>1,846</u>
Total - 2016	<u>4</u>	<u>5</u>	<u>8</u>	<u>169</u>	<u>1,053</u>	<u>573</u>	<u>1</u>	<u>1,813</u>

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety										
Financial Administration:										
Accounting	10	11	10	10	11	11	9	7	9	9
Civil	15	15	14	14	16	14	15	14	14	13
Occupational License	-	-	-	-	-	-	-	1	1	1
Property Tax	2	3	3	2	1	2	1	-	-	-
Purchasing	1	1	1	1	1	1	1	1	1	1
Sales Tax	4	5	6	5	5	4	7	6	6	6
	<u>32</u>	<u>35</u>	<u>34</u>	<u>32</u>	<u>34</u>	<u>32</u>	<u>33</u>	<u>29</u>	<u>31</u>	<u>30</u>
Support Services:										
Administration	15	16	13	15	15	18	20	17	17	18
Building Maintenance	67	72	70	60	56	54	51	51	47	45
Communications-911	5	4	4	3	4	2	4	4	5	5
Criminal Records	4	5	5	4	3	2	2	2	3	3
Human Resources	6	10	9	8	8	8	6	5	5	6
Information Systems	185	182	177	182	171	140	188	171	147	133
Professional Standards	-	-	-	-	-	-	-	-	4	-
Public Affairs	5	9	9	4	1	7	8	9	9	8
Public Integrity Bureau/Internal Affairs	2	3	3	2	2	3	2	2	2	2
Radio Maintenance	117	56	56	55	55	54	112	109	160	173
Training	24	35	34	35	42	42	47	46	396	398
Vehicle Maintenance	155	116	132	116	104	89	91	124	115	78
	<u>585</u>	<u>508</u>	<u>512</u>	<u>484</u>	<u>461</u>	<u>419</u>	<u>531</u>	<u>540</u>	<u>910</u>	<u>869</u>

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

Table 19

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Law Enforcement Operations:										
Canine (K-9)	-	-	-	-	-	7	8	7	5	-
Court Security/Sex Offender	12	10	9	10	10	10	10	8	6	7
Crime Laboratory	117	116	113	117	112	103	106	104	104	103
Criminal Investigations-East	39	35	36	30	32	32	33	26	29	30
Criminal Investigations-West	28	29	29	29	29	27	36	38	36	33
Criminal Patrol District I (Slidell)	55	53	57	63	76	85	88	83	90	93
Criminal Patrol District II (Mandeville)	44	50	51	51	64	58	62	59	63	61
Criminal Patrol District III (Covington)	27	27	26	23	*	*	*	*	*	*
Criminal Patrol District IV (Bush)	28	36	33	41	42	47	49	52	39	38
Narcotics	74	79	67	70	71	72	83	72	77	77
School Crossing Guards	1	1	1	1	1	1	2	1	1	1
School Resource Officers	32	31	32	30	29	31	31	-	-	-
Special Operations	209	186	185	194	196	199	191	183	174	184
Street Crimes	-	-	-	-	-	-	6	7	7	9
Traffic	58	54	53	55	60	53	53	49	47	49
	<u>724</u>	<u>707</u>	<u>692</u>	<u>714</u>	<u>722</u>	<u>725</u>	<u>758</u>	<u>689</u>	<u>678</u>	<u>685</u>
Corrections Division:										
Jail Facility	168	178	193	206	212	201	208	206	209	209
Transitional Work Program	-	-	-	-	-	11	14	16	18	20
	<u>168</u>	<u>178</u>	<u>193</u>	<u>206</u>	<u>212</u>	<u>212</u>	<u>222</u>	<u>222</u>	<u>227</u>	<u>229</u>
Total	<u>1,509</u>	<u>1,428</u>	<u>1,431</u>	<u>1,436</u>	<u>1,429</u>	<u>1,388</u>	<u>1,544</u>	<u>1,480</u>	<u>1,846</u>	<u>1,813</u>

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, 2025



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, 2025, 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, 2025.

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, 2025

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, 2025. 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, 2025.

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, 2025

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2025 Expenditures	Amounts Provided to Subrecipients
United States Department of Justice					
Direct Programs:					
Bulletproof Vest Partnership	16.607	N/A	N/A	231	
Bulletproof Vest Partnership	16.607	N/A	N/A	755	
Total Bulletproof Vest Partnership Grant Program				<u>986</u>	
Equitable Sharing	16.922	LA0520000	N/A	147,454	
Body-Worn Camera Policy and Implementation	16.835	15PBJA-22-GG-03308-BWCX	N/A	56,441	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03428-JAGX	N/A	9,488	
Passed through the Louisiana Commission on Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00646-MUMU	2022-DJ-01-8012	34,995	
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>44,483</u>	
Passed through the Louisiana Commission on Law Enforcement:					
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-22-GG-01973-COVE	2022-CD-01-7097	1,536	
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-23-GG-00956-COVE	2023-CD-01-7826	40,205	
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-24-GG-03253-COVE	2024-CD-01-8480	22,461	
Total Paul Coverdell Forensic Science Improvement				<u>64,202</u>	
Violence Against Women Formula Grant Program	16.588	15JOVW-23-GG-00576-STOP	2023-WF-01-8081	17,727	
Violence Against Women Formula Grant Program	16.588	15JOVW-24-GG-00485-STOP	2024-WF-01-8651	2,876	
Total ARRA Violence Against Women Formula Grant Program				<u>20,603</u>	
Total United States Department of Justice				<u>\$ 334,169</u>	
United States Department of Transportation					
Passed through the State of Louisiana:					
State and Community Highway Safety Programs	20.600	69A37524300004020LAA	N/A	10,000	
State and Community Highway Safety Programs	20.600	69A37525300004020LAA	N/A	37,950	
Total State and Community Highway Safety Programs				<u>47,950</u>	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37523300001640LAA	N/A	41,025	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37525300001640LAA	N/A	83,600	
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>124,625</u>	
Total United States Department of Transportation				<u>\$ 172,575</u>	

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

(Continued)

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2025 Expenditures	Amounts Provided to Subrecipients
United States Department of the Treasury					
Direct Programs:					
Equitable Sharing	21.016	LA0520000	N/A	263,797	
Total United States Department of the Treasury				<u>\$</u>	<u>263,797</u>
United States Executive Office of the President					
Passed through Jefferson Parish Sheriff's Office:					
High Intensity Drug Trafficking Areas Program	95.001	G23GC0001A	59182	21,712	
High Intensity Drug Trafficking Areas Program	95.001	G24GC0001A	50037	23,203	
Total High Intensity Drug Trafficking Areas Program				<u>44,915</u>	
Total United States Executive Office of the President				<u>\$</u>	<u>44,915</u>
United States Department of Homeland Security					
Direct Programs:					
Port Security Grant Program	97.056	EMW-2023-PU-00048-S01	N/A	464,278	
Port Security Grant Program	97.056	EMW-2024-PU-05159	N/A	455,858	
Total Port Security Grant Program				<u>920,136</u>	
Passed through St. Tammany Parish Government:					
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2022-SS-00042-S01	402	
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2023-SS-0008-S01	40,967	
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2024-SS-05277	34,565	
Total Homeland Security Grant Program				<u>75,934</u>	
Passed through Louisiana Governor's Office of Homeland Security:					
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2022-SS-00042-S01	6,766	6,766
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2024-SS-05277	33,140	-
Total Homeland Security Grant Program				<u>39,906</u>	<u>6,766</u>
Louisiana COVID-19	97.036		4484-379	5,931	
Hurricane Francine	97.036		4817-56	93,529	
Total Disaster Grants - Public Assistance				<u>99,460</u>	
Total United States Department of the Homeland Security				<u>\$</u>	<u>1,135,436</u>
Total Federal Expenditures				<u>\$</u>	<u>1,950,892</u> <u>\$</u> <u>6,766</u>

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

(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, 2025, City of Slidell was a subrecipient of Operation Stonegarden.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2025, 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	\$ 1,950,892
Asset Forfeiture Expenditures for Which No Revenues Were Recorded in the Current Year	(350,403)
Hurricane Francine Obligation Offset by De-Obligation from Previous Disaster	(93,529)
Total	<u>\$ (443,932)</u>
Total Federal Revenues	<u>\$ 1,506,961</u>

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

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: Port Security Grant Program	ALN Number: 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.	Yes

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, 2025

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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

Statewide Agreed-Upon Procedures Report
For the period July 1, 2024 through June 30, 2025

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

For the Period of July 1, 2024 – June 30, 2025

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, 2024 through June 30, 2025. 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, 2024 through June 30, 2025. 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: *This procedure is not applicable per the 2-Year Testing Cycle.*

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, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month 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: *No exceptions were noted as a result of applying the procedures above.*

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 and B above. An exception was noted for procedure 4C, as the agency does not have a bond or insurance policy for theft covering all employees who have access to cash. Additionally, an exception was noted for procedure 4(D)(iv). One deposit included 12 checks that were not deposited within 1 business day of receipt.

Management's Response:

See attached letter from the Agency dated 12/31/2025

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]
- 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.
- 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: This procedure is not applicable per the 2-Year Testing Cycle.

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.
- 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:
- i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized 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.

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

- C. Using the monthly statements or combined statements selected under procedure #6B 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: This procedure is not applicable per the 2-Year Testing Cycle.

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 (doa.la.gov/doa/ost/ppm-49-travel-guide/) 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: This procedure is not applicable per the 2-Year Testing Cycle.

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);

8) CONTRACTS (CONTINUED)

- 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: This procedure is not applicable per the 2-Year Testing Cycle.

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.
- 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.
- 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' cumulate 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.
- 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) have been paid, and any associated forms have been filed, by required deadlines.

Results: This procedure is not applicable per the 2-Year Testing Cycle.

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

Results: This procedure is not applicable per the 2-Year Testing Cycle.

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.
- 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: This procedure is not applicable per the 2-Year Testing Cycle.

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.
- 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: This procedure is not applicable per the 2-Year Testing Cycle.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY

Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management":

- A. 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.
- B. 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.
- C. 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.
- D. 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.
- E. 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.

Results: This procedure is not applicable per the 2-Year Testing Cycle.

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.
- 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).

14) PREVENTION OF SEXUAL HARASSMENT (CONTINUED)

- 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: *This procedure is not applicable per the 2-Year Testing Cycle.*

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, 2025



St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 31, 2025

Management's Response to Results Reported in
Accountant's Report on Statewide Agreed-Upon Procedures
for the Period of July 1, 2024 – June 30, 2025

To LeBlanc & Associates CPAs, L.L.C. and the Louisiana Legislative Auditor:

Results: One exception noted for procedure 4(D)(iv). One deposit included 12 checks that were not deposited within 1 business day of receipt.

Management's response: The noted exception is related to a deposit report that was collected on Friday, January 17, 2025, but was not deposited until Monday, January 27, 2025. This delay in deposit was due to an agency holiday on Monday, January 20, 2025 in recognition of the Martin Luther King Holiday followed by an unprecedented snow storm which resulted in the agency being unexpectedly closed Tuesday, January 21st through Thursday, January 23rd. The department was unable to make a deposit on Friday, January 24th upon return due to other departmental demands following a nearly weeklong unexpected closure. The deposit was kept in a secure, fireproof safe with access limited to only authorized personnel throughout the duration.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lauren Hudson". The signature is fluid and cursive.

Lauren Hudson
Chief Financial Officer