

St. Tammany Parish Sheriff's Office

Annual Comprehensive Financial Report

For the Year Ended
June 30, 2021



Randy Smith, Sheriff
Andrea Cossé, Chief Financial Officer
Cynthia Bankston, Controller

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Introductory Section



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St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 30, 2021

To the Citizens of St. Tammany Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2020 - June 30, 2021. 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, 2021. 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 27-38 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 fifth largest population in the state with an estimated 264,570 residents.

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

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

In addition to being responsible for enforcing laws and collecting taxes for the parish, the St. Tammany Parish Sheriff's Office staffs and operates the St. Tammany Parish Jail. The government of St. Tammany Parish owns the facility.

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

The St. Tammany Parish Sheriff's Office is a diverse employer, with scientists, attorneys, technology specialists, accountants, enforcement personnel and other business professionals on staff. As a multipurpose entity, the Sheriff's Office has a staff of more than 700 employees in 34 departments. We work diligently to continually recruit top employees offering on-going training resources, education incentives, and benefits package. Advancement opportunities are made available to all staff. With a current rate of 62% of employees with over five years of service, we are making strides to retain staff.

Budget Preparation

Many sheriffs throughout the nation fall under the financial direction of a countywide governing authority, such as a board of commissioners or single county official. In Louisiana, sheriffs are financially autonomous. The sheriff, as a separately elected official overseeing a separate legal entity that is not dependent on the Parish Council for revenue, is considered a "stand-alone" government. The agency's budget creation and approval process falls entirely within the control of the sheriff, who approves and adopts the budget for the General Fund, Jail Special Revenue Fund, Jail Commissary 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 Sheriff Smith's mission, vision and core values. The budget includes performance measures as well as departmental goals by which the delivery of service to the public is measured.

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

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

Once budget requests are received from all departments, meetings are held involving the sheriff, chief deputy, deputy chiefs, 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. Due to the COVID-19 pandemic and associated social distancing requirements, individual department discussions took place via phone or other electronic means for fiscal year 2021.



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

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

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

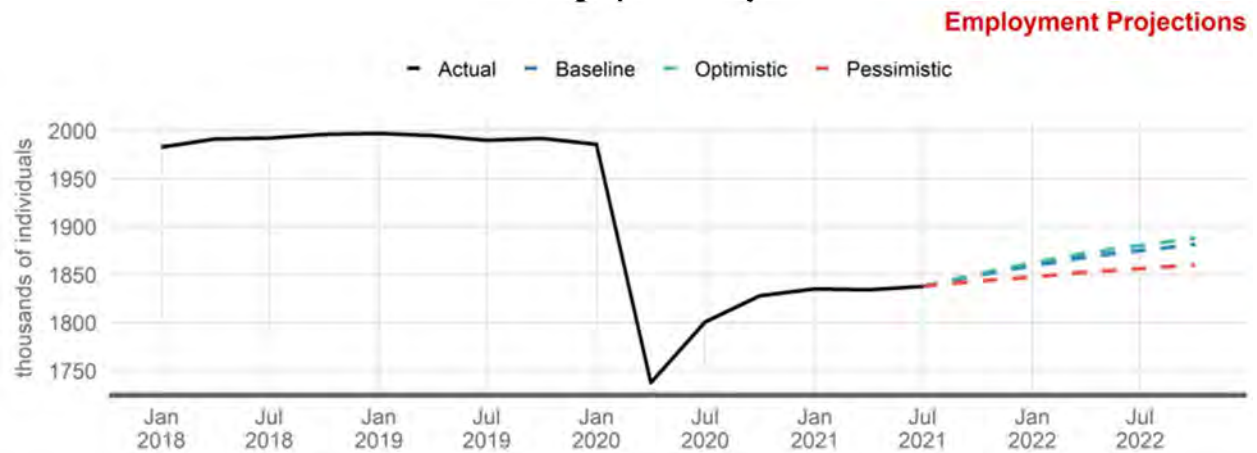
Local Economy

At the beginning of 2020, the nation entered what has been described as the fastest recession in its history. Due to the pandemic caused by the COVID-19 virus, an estimated 20 million or more jobs were lost nationwide.

According to the Louisiana Economic Activity Forecast issued on November 19, 2021 by Gary Wagner, economics professor at the University of Louisiana, job growth in 2021 has been slower than

expected. Employment in the fourth quarter of 2021 is 2.9 percent below pre-pandemic levels. Although Louisiana experienced some job gains in the second half of 2021, Louisiana ranks 50th (worst in the nation) in terms of regaining COVID-related job losses. Statewide job growth is now projected to reach pre-pandemic levels in the first quarter of 2026.

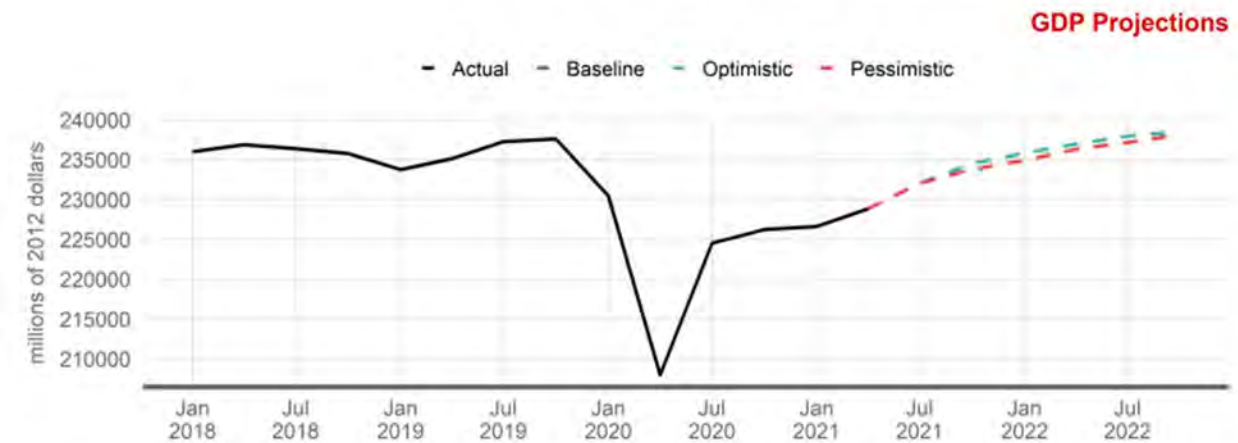
Louisiana Employment Projections



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

National GDP growth is expected to exceed its pre-COVID level by more than 6 percent by the end of 2022. Louisiana’s GDP expanded at an annualized rate of 4 percent in the second quarter of 2021, which was slower than projected. Consistent with the national economy, Louisiana’s GDP is now projected to grow more slowly but surpass pre-COVID levels as early as the first quarter of 2023.

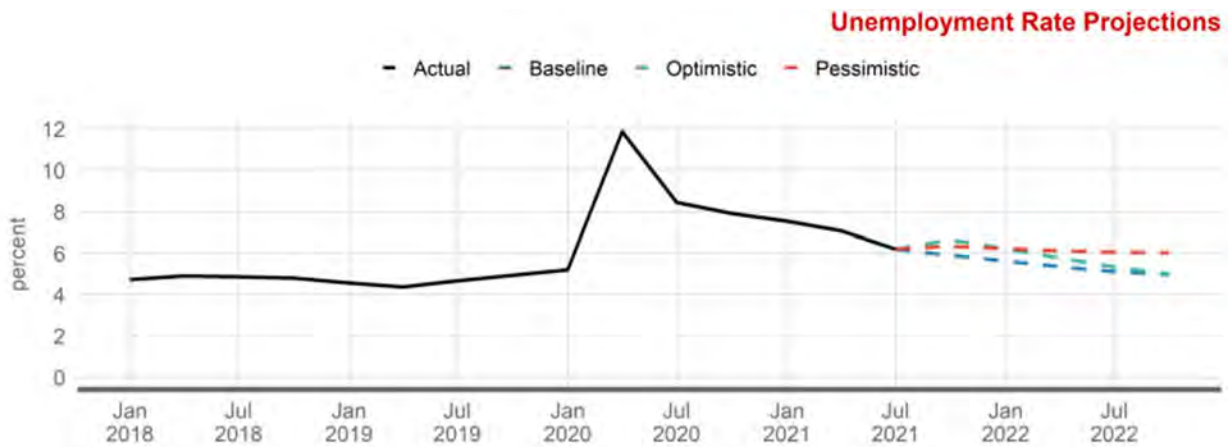
Louisiana GDP Projections



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

Governor John Bel Edwards issued a stay-home order on March 22, 2020 and Louisiana saw a drastic increase in unemployment claims. The state’s unemployment rate has been declining ever since. Although the decrease has been more than projected recently, Dr. Wagner says this is not a positive economic sign. A large percentage of the reduction over the last three months was caused by people dropping out of the labor force.

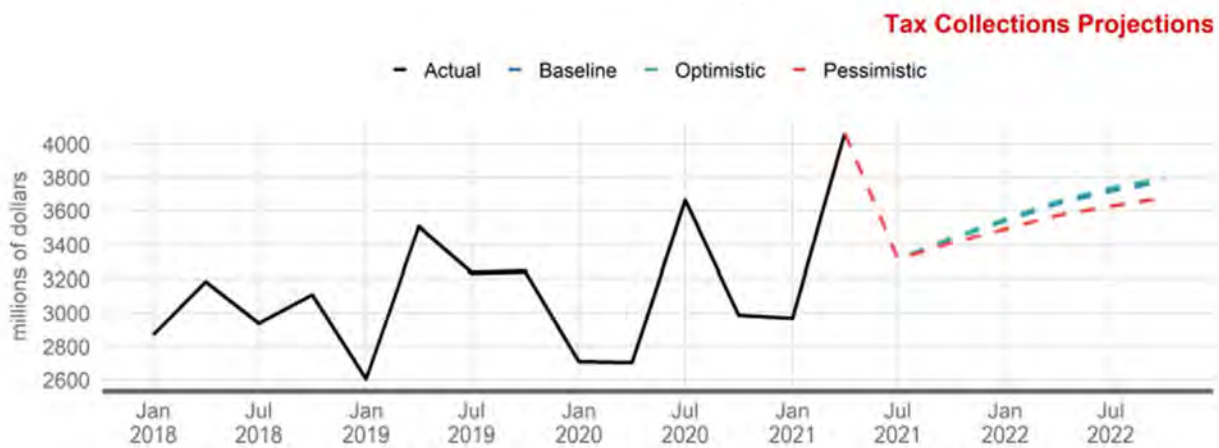
Louisiana Unemployment Rate Projections



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

The greatest potential impact for the St. Tammany Parish Sheriff's Office in these uncertain times was sales tax collections, as sales taxes represent 24.8 percent of all revenue collected in the General Fund. This source of revenue performed much higher than anticipated, ending the fiscal year with 18.4 percent gain over the previous fiscal year. At the state level, collections for the second quarter of 2021 were 50 percent higher than the second quarter of 2020. Dr. Wagner attributes this to a combination of shut-down orders suppressing economic activity in 2020 and COVID-related stimulus payments boosting personal income in 2021. As indicated in the following chart, there is a fair amount of variability in sales tax collections.

Louisiana Tax Collections Projections

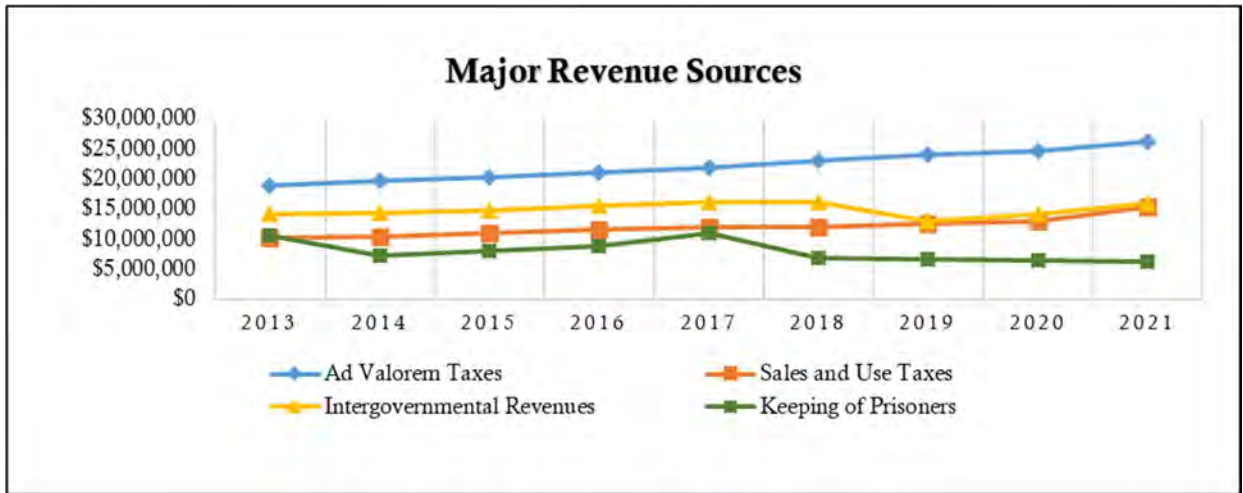


Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

Revenue Sources

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

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



Ad valorem (Property Tax)

The Law Enforcement District levied 11.14 mills of ad valorem (property tax) in the 2021 fiscal year and 11.69 mills in the 2020 fiscal year. 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 2020 tax year occurring within our 2021 fiscal year. Collections in fiscal year 2021 make up 42% of the overall revenue in the General Fund.

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



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

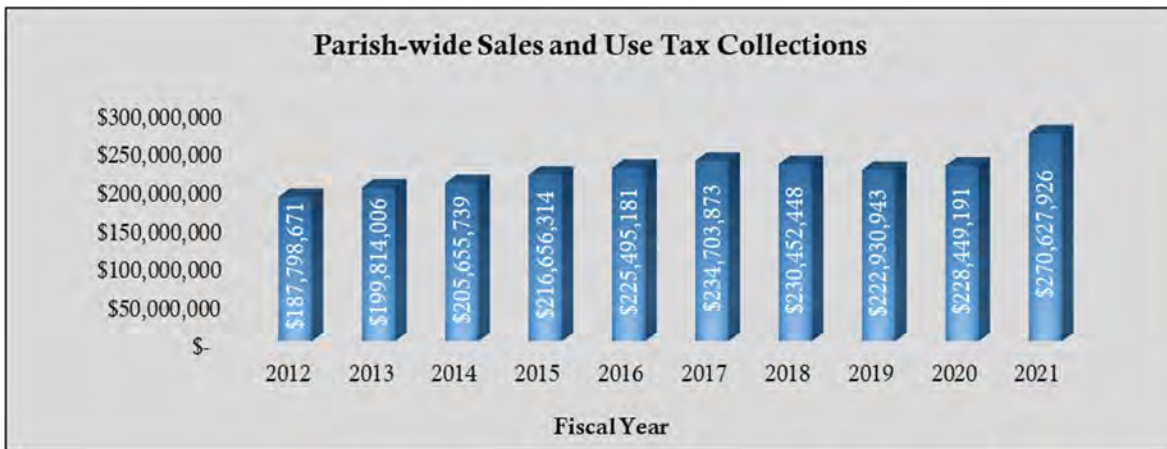
go to an annual tax sale which adjudicate (are not purchased) and await redemption at an unknown future date. A calculation of the above effect can be seen upon examination of our most recent full year of collections; the actual amount collected of the original tax roll was 98.23% but increases to 99.57 % when compared to the adjusted tax roll (as of July 2021).

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 24.84% of the overall revenue in the General Fund.

Despite the economic volatility surrounding the COVID-19 pandemic, parish-wide sales tax revenue collections increased in 2021 by 18.46 %. Sales tax revenue in Fiscal Year 2021 for the law enforcement district also increased at much higher rate than in past years. Collections from online retailers and local businesses netted an 18.4 % increase for the law enforcement district.

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



Keeping of Prisoners

Keeping of Prisoners accounts for 38.02 % of the overall revenue in the Jail Fund. This revenue source is derived from agreements with Louisiana Department of Corrections, U.S. Department of Justice - United States Marshals Service, Immigration and Customs Enforcement, 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.

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. In 2019, the St. Tammany

Parish Government and the Sheriff's Office entered into an intergovernmental agreement (extended through December 2021) in which the sheriff pays all operating costs directly and the parish government makes monthly payments to the sheriff towards the parish's financial obligation. These payments are in lieu of sales tax collection transfers, which ceased in Fiscal Year 2018 when the parish government's dedicated jail tax expired. These monthly payments represent 49.8% of total Intergovernmental Revenue for Fiscal Year 2021.

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

Intergovernmental revenue makes up 20.07% of total governmental funds revenue.

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 (FBI) Uniform Crime Reporting (UCR) system, which measures the number of crimes committed in specific categories.

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

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

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

MAJOR CRIMES REPORTED BY DECADE AND WITH 2020 DATA						
	1980-1989	1990-1999	2000-2009	2010-2019	2020	ANNUAL AVERAGE 2010-2020*
Est. population, St. Tammany Parish	110,869	144,508	233,740	258,111**	258,111**	
CRIME CATEGORY						
Murder/Negligent Homicide	97	70	74	57	11	6
Rape***	218	319	274	219	37	23
Robbery	421	467	348	196	18	19
Theft	18,262	21,222	18,891	13,601	989	1,326
Burglary	11,019	9,416	7,339	4,304	224	412
Motor Vehicle Theft	2,111	2,403	2,410	1,282	98	125

*Reported under FBI Uniform Crime Reporting. **July 1 2018 U.S. Census estimate. ***Includes attempted rape.

MAJOR CRIMES, BY THE YEAR*											
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
CRIME CATEGORY											
Murder/Negligent Homicide	6	5	7	0	4	3	4	12	9	7	11
Rape**	17	18	15	4	15	28	31	29	30	32	37
Robbery	21	20	15	26	18	18	23	17	25	13	18
Theft	1,532	1,794	1,755	1,413	1,119	1,305	1,264	1,264	1,078	1,077	989
Burglary	517	592	652	515	388	314	366	412	262	286	224
Motor Vehicle Theft	138	144	158	151	104	111	119	119	115	123	98

*FBI UCR statistics. **Includes attempted rape.

The largest category of measured crimes committed in St. Tammany is theft, with 989 thefts reported in calendar year 2020. The theft statistic of 989 includes 98 vehicle burglaries.

Beginning in January 2021, the Sheriff's Office adopted the FBI's Louisiana Incident-Based Reporting System, or LIBRS, for calculating criminal offenses in St. Tammany Parish. LIBRS categorizes offenses in a somewhat different manner than the UCR system. As a result, data compiled in the major offenses report for 2021 will provide a new baseline for long-term statistical analysis going forward. The process of compiling data under LIBRS is ongoing and involves changes to both methodology and the technology employed to capture the data. Therefore, 2021 statistics are not yet available.

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

Long-term Financial Planning & Major Initiatives

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

Currently, multiple long-term projects are being evaluated and some are in exploratory phase including: grant funding for a new training facility with indoor firing range and assigning additional resources on the east side of the parish. A major initiative for fiscal year 2022 is a new pay structure to increase base salaries of entry-level positions and implementing a deferred compensation employer match. Previously, this plan was offered to employees without an agency match. Another major initiative is rezoning the patrol districts; moving the fourth district further north and establishing a new district on the west side of the parish due to rapid population and commercial growth in the area. The new district will have a small temporary substation while long-term plans proceed for a permanent presence in the area.

Sheriff Smith continues the agency's dedicated focus on maintaining the safety of the people living and working in St. Tammany while ensuring transparency to keep the community's trust. Some initiatives accomplished this year include; purchased and deployed the agency's first body cameras for multiple departments, took advantage of the low interest rate environment to refund and reissue the 2011-series bonds, and disposed of an outdated helicopter to be replaced with a fleet of drones.

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

Relevant Financial Policies

The Sheriff's Office has established and adopted comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance, and support the Sheriff's Office commitment to sound financial management and financial stability. These policies can be found within the notes to the financial statements on pages 69 - 113.

Acknowledgements

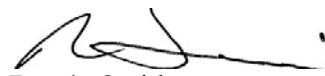
For the eighth consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the St. Tammany Parish Sheriff's Office for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2020. 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 seventh 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



Andrea Cossé, CPA, CGMA
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, 2020

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, 2021

**SHERIFF
Randy Smith**



**CHIEF DEPUTY
Jeff Boehm**



**CFO
Andrea Cosse**



**DEPUTY CHIEF
George Cox**



**DEPUTY CHIEF
Bret Ibert**

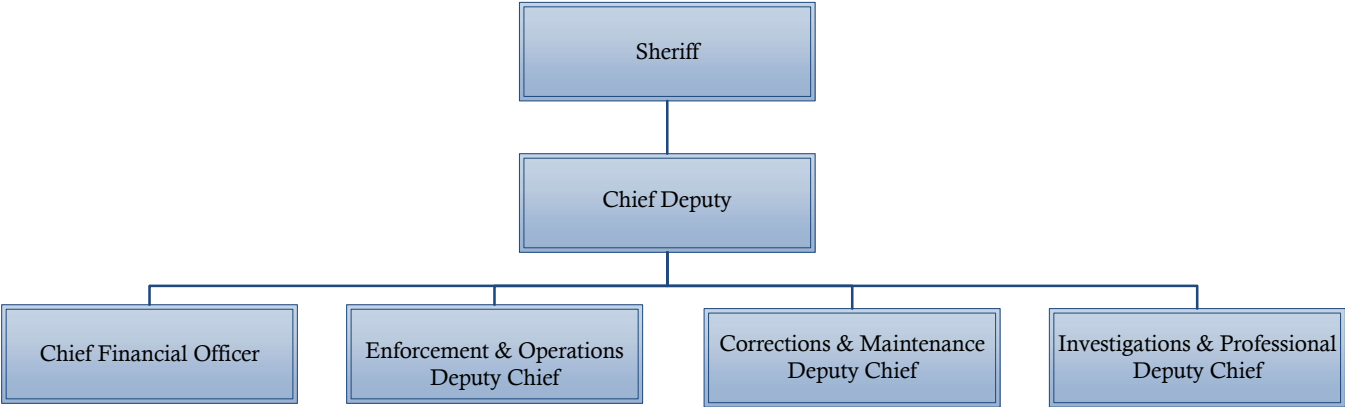


**DEPUTY CHIEF
Douglas Sharp**



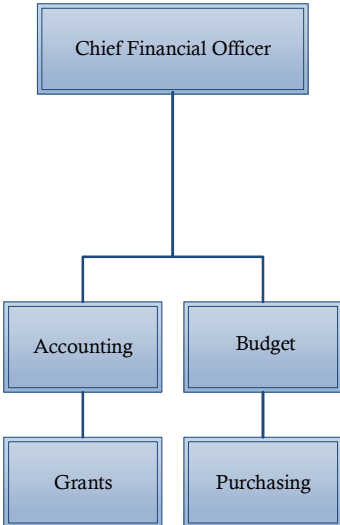
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART**

Sheriff and Executive Staff



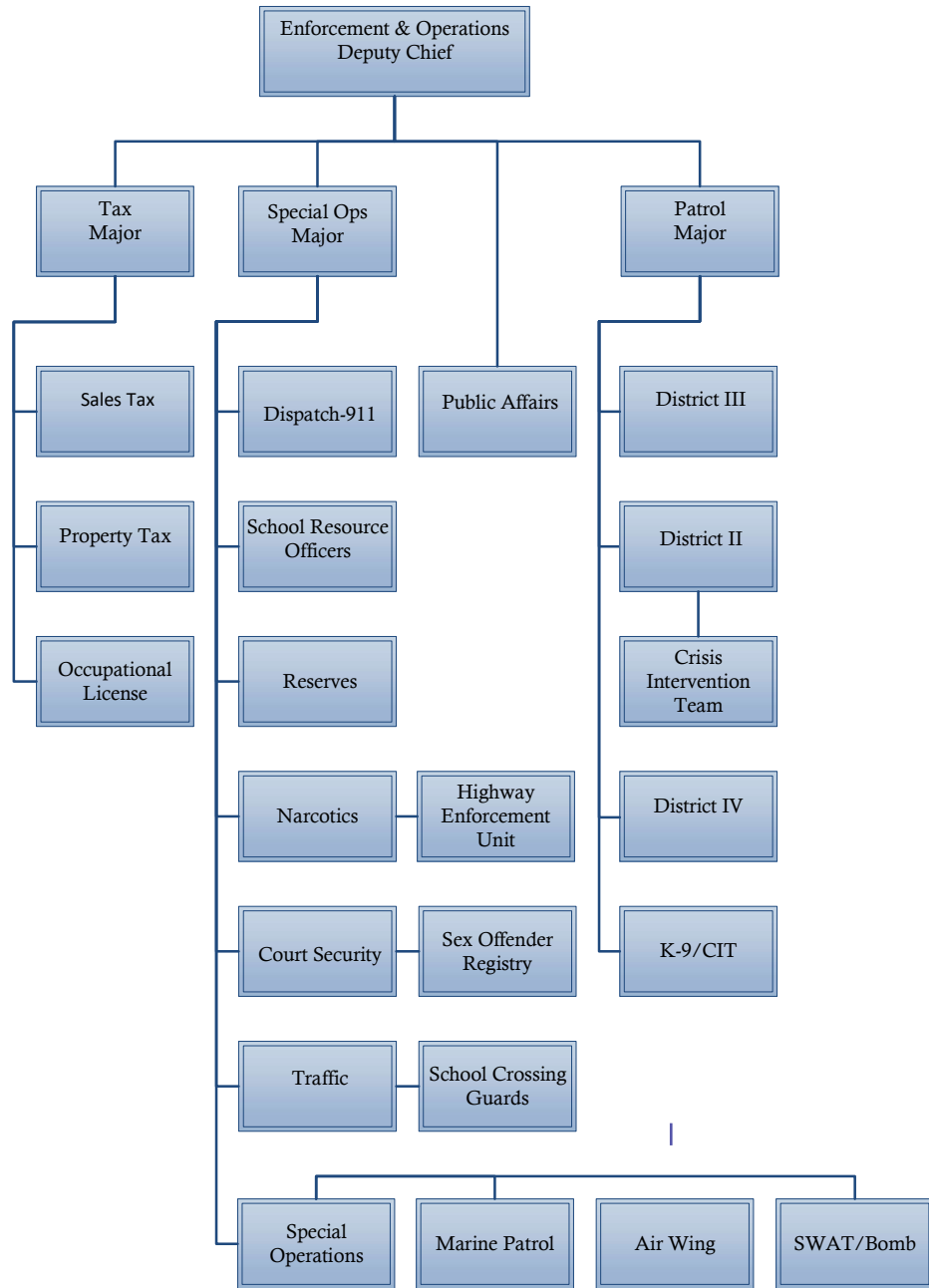
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART**

Finance



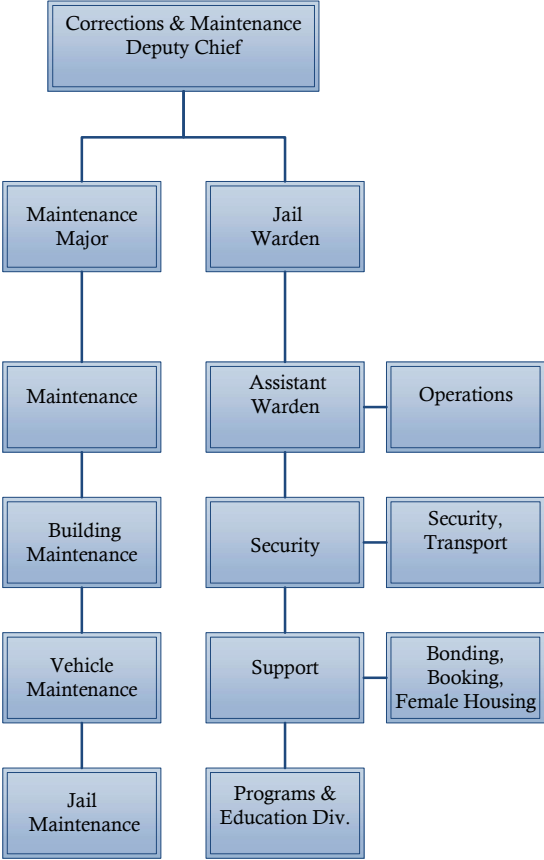
ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

Enforcement & Operations



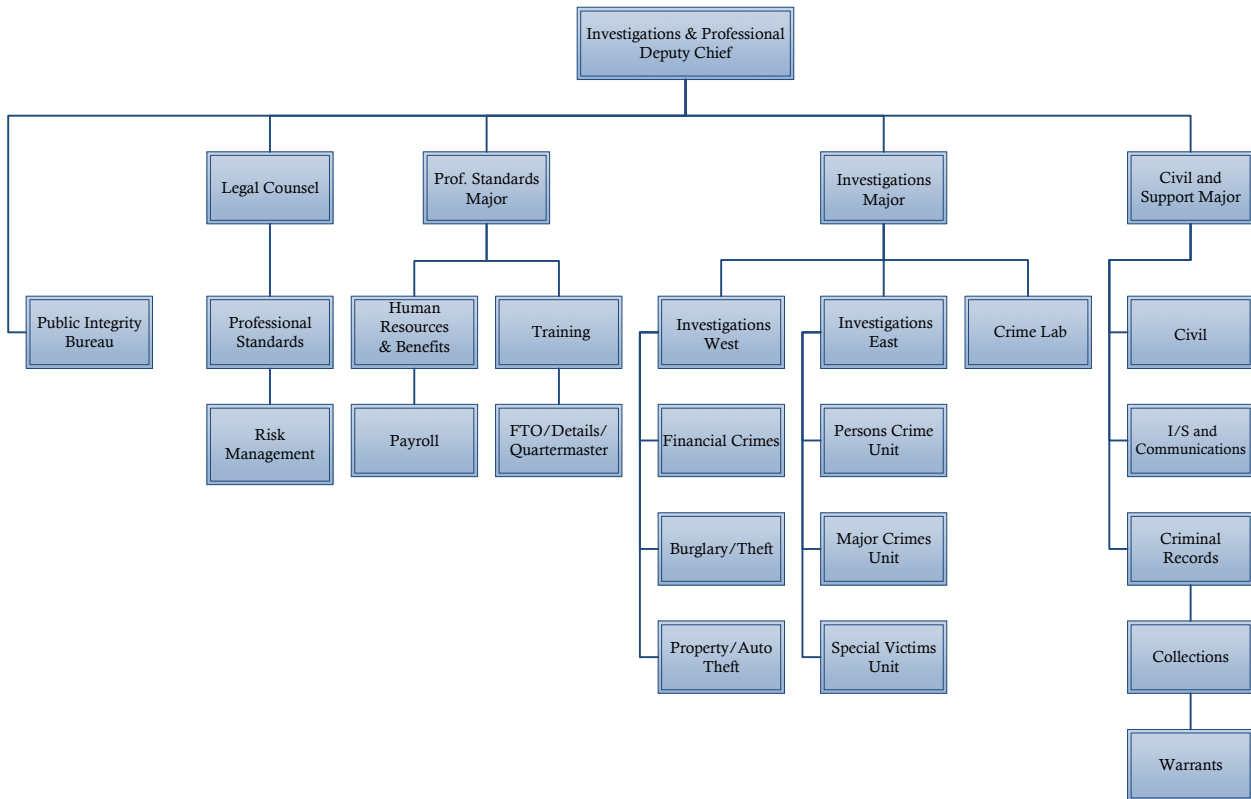
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART**

Corrections & Maintenance



**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART**

Investigations & Professional



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Financial Section



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2021, 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.

Emphasis of Matter

As described in Note 14 to the financial statements, in 2021, the Sheriff adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (beginning on page 27), 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 117 - 119), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 123 - 124), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The introductory section, the combining and individual non-major and fiduciary fund statements, and the statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head and the justice system funding schedules as required by Act 87 of the 2020 regular legislative session are not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor.

The combining and individual non-major and fiduciary fund financial statements (beginning on page 127), the schedule of expenditures of federal awards (page 181), the ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head, and justice system funding schedules (beginning on page 139) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the

basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major and fiduciary fund financial statements, the schedule of expenditures of federal awards, the ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head, and the justice system funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2021, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
December 30, 2021

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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 2021 that ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-10 of this report.

Financial Highlights

- The sheriff's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$18,897,536, net position.
- The sheriff's total net position increased by \$11,694,759 in fiscal year 2021 and by \$690,285 for a prior period adjustment. Revenues increased by 6.9%, while expenses only increased by 4.5%. The net position increase over the balance at the beginning of the year is primarily due to an increase in cash and cash equivalents of \$10,920,566 which resulted from \$2,714,938 needed for purchases on order during fiscal year 2021 that were not received by year end, \$2,408,650 in higher sales tax collections unspent and \$4,931,761 increase in the capital projects fund.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$51,610,859, an increase of \$9,384,167 in comparison with the prior year after a prior year adjustment for GASB Statement 84 implementation of \$690,285. Approximately 41.15% of this amount, \$21,238,496, 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 \$23,953,434 and -0- for the Jail Special Revenue Fund for a combined unrestricted fund balance of \$23,953,434 or approximately 36.07% 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

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

Management's Discussion and Analysis

financial position of the St. Tammany Parish Sheriff's Office is improving or worsening.

The Statement of Activities presents information showing how the St. Tammany Parish Sheriff's Office net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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The combining statements referred to earlier in connection with non-major governmental funds and custodial funds are presented immediately following the required supplementary information starting on page 128.

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

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

Proprietary Funds. The St. Tammany Parish Sheriff's Office maintains one proprietary fund, the Internal Service Fund. The Internal Service Fund is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. The basic proprietary fund financial statements are on pages 58-60 of this report.

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

The St. Tammany Parish Sheriff's Office maintains five fiduciary funds. The first is an OPEB trust fund and the remaining four fiduciary funds are custodial funds. The four custodial funds are combined into a single aggregated presentation of Total Custodial Funds with the OPEB trust fund on the fiduciary funds statements on pages 64-65 of this report. Individual fund data for each of the custodial funds is provided in the form of combining statements on pages 134-135. 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.

**ST. TAMMANY PARISH SHERIFF'S OFFICE
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Management's Discussion and Analysis

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.

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 69-113 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 117-119 of this report.

The St. Tammany Parish Sheriff's Office has included the required supplemental information for the Sheriff's Office net pension liability and contributions to the Sheriff's Pension and Relief Fund. The required supplementary information can be found on pages 123 and 124.

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 \$18,897,536 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>2021</u>	<u>2020</u>
Current Assets	\$ 58,398,464	\$ 50,578,876
Capital Assets, Net of Accumulated Depreciation	<u>38,465,315</u>	<u>39,879,066</u>
Total Assets	96,863,779	90,457,942
Deferred Outflows of Resources	21,352,660	14,196,567
Current Liabilities	7,991,224	10,155,414
Long-Term Liabilities	<u>72,642,715</u>	<u>66,307,245</u>
Total Liabilities	80,633,939	76,462,659
Deferred Inflows of Resources	18,684,964	21,679,358
Net Position:		
Net Investment in Capital Assets	22,371,332	19,890,272
Restricted for:		
Equitable Sharing	451,468	61,277
Donations	22,656	-
Crime Lab Expenditures	1,007,342	1,058,944
Debt Service	13,050	13,049
Unrestricted	<u>(4,968,312)</u>	<u>(14,511,050)</u>
Total Net Position	\$ 18,897,536	\$ 6,512,492

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

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

An additional portion of the St. Tammany Parish Sheriff's Office net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit in unrestricted net position of \$4,968,312, is substantially related to the net pension liability and the net OPEB liability. See Notes 10 and 11 for further information.

The St. Tammany Parish Sheriff's Office overall net position increased \$11,694,759 from the prior fiscal year as restated for GASB Statement 84. The reasons for this overall increase are discussed in the following sections for governmental activities.

Governmental Activities. During the current fiscal year, net position for governmental activities

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Management's Discussion and Analysis

increased \$11,694,759 from the prior fiscal year for an ending balance of \$18,897,536.

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

	Governmental Activities	
	2021	2020
Program Revenues		
Charges and Services	\$ 20,789,786	\$ 20,246,537
Operating Grants and Contributions	17,915,492	17,032,277
General Revenues		
Taxes		
Ad Valorem Taxes	26,151,411	24,700,790
Sales and Use Taxes	15,455,696	13,047,046
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	98,394	63,104
Gain on Sale of Assets	414,766	-
Interest and Investment Earnings	50,261	274,944
Other Revenues	235,330	484,634
Total Revenues	<u>81,111,136</u>	<u>75,849,332</u>
Expenses		
Public Safety	68,940,812	65,870,549
Interest on Long-Term Debt	475,565	567,906
Total Expenses	<u>69,416,377</u>	<u>66,438,455</u>
Change in Net Position	11,694,759	9,410,877
Net Position, Beginning of Year, as previously stated	6,512,492	(2,898,385)
Prior Period Adjustment - Implementation of GASB 84	690,285	-
Net Position, Beginning of Year, as restated	<u>7,202,777</u>	<u>(2,898,385)</u>
Net Position, End of Year	\$ 18,897,536	\$ 6,512,492

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

Governmental activities revenues increased by 6.9%, while expenses increased by 4.5%. The main reason for higher revenue is increases in tax revenue of \$2,408,650 for sales and use tax and \$1,450,621 for ad valorem tax. Operating grants and contributions increased \$883,215 and gain on sale of assets increased \$414,766. About half of the increase in public safety expenses is due to higher pension expense of \$1,546,124, and the other half is due to higher salary, benefits and professional fees offset by expense reductions in other categories.

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

Management's Discussion and Analysis

Financial Analysis of Governmental Funds

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

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

On June 30, 2021, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$51,610,859; an increase of \$9,384,167 in comparison with the prior year after restatement for GASB Statement 84. Approximately 41.1% of this amount, \$21,238,496, 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 \$411,039
- 2) Amount restricted for particular purposes is \$1,494,516
- 3) Amount committed for particular purposes is \$25,751,870
- 4) Amount assigned for particular purposes is \$2,714,938

The General Fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2021, the unassigned fund balance in the General Fund was \$21,238,496 and the total fund balance was \$24,838,597. 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 44.3% 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 decreased by \$4,277,088. This is due to transfers out to other funds of \$18,534,865 as detailed in Note 20 on page 107, offset by revenues exceeding expenditures for the fiscal year by \$14,257,777. This current year surplus is mainly due to higher tax revenue of \$3,859,271, delays in delivery of \$2,714,938 in purchases ordered, gains on disposition of assets, conservative spending and delaying some major initiatives.

During fiscal year 2021, the fund balance of the Jail Special Revenue Fund remained fully depleted at year end. Despite decreases in expenditures in the Jail Special Revenue Fund totaling \$465,593, it is still necessary for the General Fund to transfer funds to operate the Jail. For fiscal year 2021, transfers were made from the General Fund to the Jail Special Revenue Fund in the amount of \$2,251,237.

The Capital Projects Fund, a major fund, had a \$13,443,933 increase in fund balance during the fiscal year 2021 which put the overall fund balance at \$24,008,248. The increase in fund balance was the result of transfers from the General Fund related to commitments to fund capital projects in the future.

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ST. TAMMANY PARISH, LOUISIANA**

Management's Discussion and Analysis

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 2021 was \$2,678,062. The increase in net position of the Internal Service Fund was \$2,403. The increase in net position is the result of bank interest received.

General Fund Budgetary Highlights

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

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

<i>Revenue Source</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Difference Original to Final Budget</i>	<i>Actual Revenues</i>	<i>Difference Final Budget to Actual</i>
Sales and Use Taxes	\$ 12,650,000	\$ 15,100,000	\$ 2,450,000	\$ 15,455,696	\$ 355,696
Federal Grants	447,362	2,573,574	2,126,212	2,724,878	151,304
Civil Fees	2,900,000	1,800,000	(1,100,000)	1,934,701	134,701
Tax Research and Other Services	729,000	774,358	45,358	1,157,547	383,189
Other Revenues	238,400	685,393	446,993	1,117,398	432,005

The budget related to sales and use taxes was increased in the final amended budget due to higher than expected collections. The original budget was conservative due to economic conditions resulting from the COVID-19 pandemic. However, collections of sales and use taxes in the last quarter of the fiscal year were even greater than expected in the amended budget.

Federal grants revenues were greater than projected due to CARES Act Funding providing most of the increase in the final amended budget. Actual revenue was higher than budgeted in multiple grants for the final quarter of the fiscal year. The collectability related to this funding source is volatile thus was budgeted conservatively.

Due to the COVID-19 pandemic, courts were closed for roughly 3 months in the prior fiscal year and court proceedings were sporadic in the current fiscal year. Additionally, our governor suspended legal deadlines which cancelled Sheriff's sales and evictions. As of June 2021, the moratorium had not been lifted. Accordingly, revenue for Civil Fees was significantly reduced in the amended budget.

The actual revenue for tax research and other services was increased due to implementation of GASB Statement 84, which was not yet known when the budget was amended.

Other Revenues includes non-routine transactions that are not known when budgeting, such as insurance proceeds and disposition of property. Actual revenue was higher this year due to the sale of

**ST. TAMMANY PARISH SHERIFF'S OFFICE
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Management's Discussion and Analysis

a building and land, several vehicles and other surplus property in addition to insurance proceeds.

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

<i>Expenditures</i>	<i>Original</i>	<i>Final</i>	<i>Difference</i>	<i>Actual</i>	<i>Difference</i>
	<i>Budget</i>	<i>Amended</i> <i>Budget</i>	<i>Original to</i> <i>Final Budget</i>		<i>Final Budget</i> <i>to Actual</i>
Personnel Services	\$ 26,891,791	\$ 26,894,677	\$ 2,886	\$ 26,408,281	\$ (486,396)
Operating Expenditures	4,080,725	4,221,351	140,626	3,805,086	(416,265)
Materials and Supplies	626,387	1,673,296	1,046,909	1,292,047	(381,249)
Capital Outlays	1,405,000	5,358,833	3,953,833	2,959,642	(2,399,191)

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

Operating expenditures and materials and supplies 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 in other categories the scarcity of goods to purchase and delays in delivery pushing the expenditure to next year for many purchases.

Multiple large capital outlay purchases that were budgeted and ordered were not delivered in the fiscal year due to delays beyond the manufacturers' control, resulting in a favorable variance.

Capital Assets and Debt Administration

Capital Assets. The Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2021 amounts to \$38,465,315 (net of accumulated depreciation). This investment in capital assets includes assets not in service, land, leasehold improvements, buildings, other equipment, communications equipment, and vehicles. The total decrease in capital assets for the current fiscal year was approximately \$1,413,751 or 3.5%. Primarily this is due to depreciation expense of \$4,129,574 and disposal of assets with net book value of \$478,006, offset by \$3,187,065 in new assets.

**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)

	Governmental Activities	
	2021	2020
Assets not in Service	\$ 849,251	\$ 4,858,671
Land	3,368,144	2,878,144
Leasehold Improvements	137,530	151,687
Buildings	14,260,642	14,609,927
Other Equipment	2,393,886	2,215,176
Leased Equipment	115,661	152,801
Communication Equipment	11,185,689	12,604,152
Vehicles	6,154,512	2,408,508
Totals	\$ 38,465,315	\$ 39,879,066

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

- Purchase of a permanent patrol district substation in Mandeville for \$1,143,588.
- Placed in service \$5,137,952 in vehicles, the majority of which were purchased the year before but arrived too late to equip and put into service until this fiscal year.
- Sold over 100 assets at auction, including vehicles, motorcycles, boats and obsolete equipment.
- Depreciation expense for the year was \$4,129,574.
- Leased Equipment relates to leased agreements for office equipment which qualify as capital leases. See Note 8 for additional information.
- In fiscal year 2021, the agency ordered a new mobile command center at a cost of \$1.4M to replace the obsolete command center which was in service since 1997 and two Patrol Boats for a total cost of \$600k.

Additional information on the Sheriff's Office capital assets can be found in Note 7 on page 85 of this report.

Long-term Liabilities

On August 18, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011, in the amount of \$8,000,000, with final maturity on March 1, 2031. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, to include making capital improvements, comprising the acquisition of furnishings and equipment and paying the costs of issuance thereof.

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.

In the current fiscal year, 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. 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.

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ST. TAMMANY PARISH, LOUISIANA**

Management’s Discussion and Analysis

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 prior to issuing payment.

At the end of fiscal year 2021, the St. Tammany Parish Sheriff’s Office had total bonded debt outstanding of \$14,900,564. 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	
	2021	2020
Certificate of Indebtedness Payable	\$ 14,900,564	\$ 16,132,646
Capital Lease Payable	122,442	158,295
Net Pension Liability	30,527,254	21,596,253
Net OPEB Liability	28,679,881	29,905,403
Totals	\$ 74,230,141	\$ 67,792,597

In fiscal year 2021, the St. Tammany Parish Sheriff’s Office total debt increased by \$6,437,544 or 9.5%. This was primarily the result of the increase in the net pension liability of \$8,931,001. For more detail on the net pension liability, see Note 11.

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

Additional information on the St. Tammany Parish’s Sheriff’s Office long-term debt and other long-term liabilities can be found in Notes 8-11 on pages 86-103 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 2021-2022 fiscal year budget.

- The COVID-19 pandemic remains a constant concern in our daily operations. The need to shift staffing to cover labor shortages due to illness and personal hardships has decreased but is ongoing. We closely monitor the national and local economic forecasts, as a large portion of our revenue is affected by consumer spending and other economic factors and our expenditures are also subject to price increases and delays beyond our control. The Louisiana CARES Act Funds were insufficient to cover all costs incurred in preparation, mitigation, response and recovery from the Coronavirus pandemic. The Sheriff’s Office intends to apply to the Federal Emergency Management Agency (FEMA) for 75% reimbursement of covered costs but we are currently being told approval is doubtful.

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

Management's Discussion and Analysis

- Amid uncertainty about the direction of the economy, the agency has taken a cautious approach to revenue projection. Calendar year 2020 started with the COVID-19 global pandemic, and the national economy quickly went into recession. In Louisiana, job growth has been slower than expected with employment still below pre-pandemic levels. In 2021, stimulus payments boosted personal income, increasing sales tax collections but we have experienced increased sales after previous disasters and then a decrease leveling off in later years. Many local businesses are cutting back hours of operation due to lack of employees and inventory. There is unprecedented uncertainty in sales tax collections, at least in the near term. Projections of ad valorem tax collections shows only modest growth since we rolled back our millages in the reassessment year.
- A sales tax dedicated to jail operations expired nearly four years ago after three renewal attempts by the St Tammany Parish Government, which owns the parish jail. The Jail Special Revenue Fund was fully depleted two years ago, even with drastic cuts. The Parish Government went to the taxpayers a fourth time to ask for a tax so they could fully fund their mandates for a criminal justice system and it failed. The Sheriff adopted a budget for 2021-2022 that expects the Parish to pay their full mandated costs. The Parish has adopted a budget which reduced payments for mandated costs below the previous year's payments even though they acknowledge they are not fully funding costs they are mandated to pay. This uncertainty in funding and potential increased burden on the Sheriff's budget could have a major impact to the fiscal year 2022 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 2021-2022 budget includes a new pay structure to increase base salaries of entry-level positions at a higher percentage than usual. To accomplish this and still keep our personnel costs increase consistent with past years, pay increases for higher paid employees were reduced. Additionally, the Sheriff budgeted for a new Employer Match on employee contributions to the Deferred Compensation plan to encourage employees to save for their future.
- The commercial and residential development in St. Tammany continues to grow. Rezoning the patrol districts and placing resources in areas of rapid growth is a priority for the 2021-2022 budget to be proactive instead of reactive in serving our community. This requires funding for personnel, office space and equipment. Through cooperative efforts across all divisions, resources are being redistributed to have the least impact to the budget until we can fully fund these initiatives.

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, Andrea Cossé, 300 Brownswitch Road, Slidell, Louisiana, 70458.

Government-Wide Financial Statements



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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2021

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 53,375,932
Investments	707,876
Receivables	3,879,174
Prepaid Expenses	433,482
Other Assets	2,000
Capital Assets, Not Being Depreciated	4,217,395
Capital Assets, Net of Accumulated Depreciation	<u>34,247,920</u>
Total Assets	<u>96,863,779</u>
Deferred Outflows of Resources	
Deferred Outflows - Pension	19,273,687
Deferred Outflows - Other Post-Employment Benefits	<u>2,078,973</u>
Total Deferred Outflows of Resources	<u>21,352,660</u>
Liabilities	
Accounts Payable	2,335,136
Accrued Liabilities	1,774,407
Accrued Liabilities - Bond Interest	111,913
Compensated Absences	2,053,511
Due to other Governmental Agency	128,831
Long-Term Liabilities	
Current Portion	
Certificates of Indebtedness Payable	1,540,670
Capital Lease Payable	46,756
Noncurrent Portion	
Certificates of Indebtedness Payable	13,359,894
Capital Lease Payable	75,686
Net Pension Liability	30,527,254
Net Other Post-Employment Benefits Liability	<u>28,679,881</u>
Total Liabilities	<u>80,633,939</u>
Deferred Inflows of Resources	
Deferred Inflows - Pension	5,359,084
Deferred Inflows - Other Post-Employment Benefits	<u>13,325,880</u>
Total Deferred Inflows of Resources	<u>18,684,964</u>
Net Position	
Net Investment in Capital Assets	22,371,332
Restricted for:	
Equitable Sharing	451,468
Donations	22,656
Crime Lab	1,007,342
Debt Service	13,050
Unrestricted	<u>(4,968,312)</u>
Total Net Position	<u>\$ 18,897,536</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, 2021

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 68,940,812	\$ 20,789,786	\$ 17,915,492	\$ (30,235,534)
Interest on Long-Term Debt	475,565	-	-	(475,565)
Total Governmental Activities	\$ 69,416,377	\$ 20,789,786	\$ 17,915,492	(30,711,099)
General Revenues				
Taxes				
Ad Valorem Taxes				26,151,411
Sales and Use Taxes				15,455,696
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				98,394
Gain on Sale of Assets				414,766
Interest and Investment Earnings				50,261
Other Revenues				235,330
Total General Revenues				42,405,858
Change in Net Position				11,694,759
Net Position, Beginning of Year, as previously stated				6,512,492
Prior Period Adjustment - Implementation of GASB 84				
Implementation of GASB 84				690,285
GASB 84 Prior Period Adjustment				690,285
Net Position, Beginning of Year, as restated				7,202,777
Net Position, End of Year				\$ 18,897,536

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

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, 2021

General Fund

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

Jail Special Revenue Fund

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

Capital Projects Fund

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 37,105,926	\$ 56,732	\$ 10,572,563	\$ 2,874,277	\$ 50,609,498
Investments	707,876	-	-	-	707,876
Receivables	2,156,212	1,720,762	13,435,685	2,200	17,314,859
Prepaid Items	411,039	22,443	-	-	433,482
Other Assets	2,000	-	-	-	2,000
Total Assets	\$ 40,383,053	\$ 1,799,937	\$ 24,008,248	\$ 2,876,477	\$ 69,067,715
Liabilities					
Accounts Payable	\$ 14,116,192	\$ 1,457,659	\$ -	\$ 108,598	\$ 15,682,449
Accrued Liabilities	1,428,264	342,278	-	3,865	1,774,407
Total Liabilities	15,544,456	1,799,937	-	112,463	17,456,856
Fund Balances					
Nonspendable	411,039	-	-	-	411,039
Restricted, reported in:					
Special Revenue Funds-Crime Lab Equipment and Maintenance	-	-	-	1,007,342	1,007,342
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	13,050	13,050
General Fund-Equitable Sharing	451,468	-	-	-	451,468
General Fund-Donations	22,656	-	-	-	22,656
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	24,008,248	-	24,008,248
Special Revenue Funds-Equipment and Facilities	-	-	-	1,743,622	1,743,622
Assigned, reported in:					
Purchases on order	2,714,938	-	-	-	2,714,938
Unassigned	21,238,496	-	-	-	21,238,496
Total Fund Balances	24,838,597	-	24,008,248	2,764,014	51,610,859
Total Liabilities and Fund Balances	\$ 40,383,053	\$ 1,799,937	\$ 24,008,248	\$ 2,876,477	\$ 69,067,715

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, 2021

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

Total Fund Balances	\$ 51,610,859
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	38,465,315
Deferred Outflows of Resources	21,352,660
Internal service funds are used by management to charge liability claims and related expenses to individual funds and are included in governmental activities in the Statement of Net Position.	2,678,062
Accrued Liabilities - Bond Interest	(111,913)
Compensated Absences	(2,053,511)
Due to Other Governmental Agency	(128,831)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(14,900,564)
Capital Lease Payable	(122,442)
Net Pension Liability	(30,527,254)
Net Other Post-Employment Benefit Liability	(28,679,881)
Deferred Inflows of Resources	<u>(18,684,964)</u>
Net Position of Governmental Activities	<u><u>\$ 18,897,536</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, 2021

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 26,151,411	\$ -	\$ -	\$ -	\$ 26,151,411
Sales and Use Taxes	15,455,696	-	-	-	15,455,696
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	98,394	-	-	98,394
Federal Grants	2,724,878	-	-	-	2,724,878
State Revenue Sharing	470,330	-	-	-	470,330
State Supplemental Pay	2,044,614	486,340	-	9,255	2,540,209
Louisiana Department of Corrections Program	-	762,441	-	-	762,441
Other Intergovernmental Revenues	1,408,576	7,954,156	-	-	9,362,732
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	3,092,309	-	-	-	3,092,309
Other	917,978	926,043	-	532,684	2,376,705
Civil Fees	1,934,701	-	-	-	1,934,701
Criminal Fees	733,894	-	-	242,636	976,530
Keeping of Prisoners	-	6,280,416	-	-	6,280,416
Tax Research and Other Services	1,157,547	-	-	-	1,157,547
Salary Reimbursements & Other Charges for Services	4,971,578	-	-	-	4,971,578
Interest Earnings	36,970	59	8,248	2,581	47,858
Other Revenues	1,117,398	11,298	-	-	1,128,696
Total Revenues	62,217,880	16,519,147	8,248	787,156	79,532,431

Expenditures

Public Safety					
Personnel Services	26,408,281	8,624,367	-	82,139	35,114,787
Payroll Benefits	9,441,002	2,492,374	-	24,112	11,957,488
Operating Expenditures	3,805,086	2,536,449	-	132,957	6,474,492
Professional Fees	2,692,608	4,051,753	-	130,673	6,875,034
Materials and Supplies	1,292,047	385,643	-	1,564	1,679,254
Travel and Education	122,782	35,036	-	-	157,818
Insurance	1,238,655	237,874	-	49,388	1,525,917

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, 2021

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Expenditures (Continued)					
Debt Service					
Principal	\$ -	\$ -	\$ -	\$ 1,420,000	\$ 1,420,000
Interest	-	-	-	564,658	564,658
Issuance costs	-	-	-	121,100	121,100
Capital Outlays	2,959,642	78,423	-	149,000	3,187,065
Total Expenditures	47,960,103	18,441,919	-	2,675,591	69,077,613
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,257,777	(1,922,772)	8,248	(1,888,435)	10,454,818
Other Financing Sources (Uses)					
Transfers In	-	2,251,237	13,435,685	1,894,768	17,581,690
Transfers Out	(18,534,865)	(328,465)	-	-	(18,863,330)
Refunding Bonds Issued	-	-	-	4,645,000	4,645,000
Premium on Refunding Bonds Issued	-	-	-	425,989	425,989
Payment to Refunded Bond Escrow Agent	-	-	-	(4,860,000)	(4,860,000)
Total Other Financing Sources (Uses)	(18,534,865)	1,922,772	13,435,685	2,105,757	(1,070,651)
Net Change in Fund Balances	(4,277,088)	-	13,443,933	217,322	9,384,167
Fund Balances, Beginning of Year, as previously stated	28,433,830	-	10,564,315	2,538,262	41,536,407
Prior Period Adjustment - Implementation of GASB 84	681,855	-	-	8,430	690,285
Fund Balances, Beginning of Year, as restated	29,115,685	-	10,564,315	2,546,692	42,226,692
Fund Balances, End of Year	\$ 24,838,597	\$ -	\$ 24,008,248	\$ 2,764,014	\$ 51,610,859

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, 2021

Net Changes in Fund Balances - Total Governmental Funds	\$ 9,384,167
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay.	(942,509)
The net effect of various transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position. Net book value of capital assets disposed	(478,600)
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.	(3,039,367)
Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds.	1,972,741
Capital leases and the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items.	1,275,293

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, 2021

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.	66,022
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.	82,161
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.	(139,186)
Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense/benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources.	2,229,994
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.	1,281,640
Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund.	<u>2,403</u>
Change in Net Position	<u><u>\$ 11,694,759</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, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad Valorem Taxes	\$ 25,425,000	\$ 26,040,000	\$ 26,151,411	\$ 111,411
Sales and Use Taxes	12,650,000	15,100,000	15,455,696	355,696
Intergovernmental Revenues				
Federal Grants	447,362	2,573,574	2,724,878	151,304
State Revenue Sharing	470,064	470,064	470,330	266
State Supplemental Pay	2,133,147	2,098,381	2,044,614	(53,767)
Other Intergovernmental Revenues	1,361,906	1,366,559	1,408,576	42,017
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,569,000	3,020,000	3,092,309	72,309
Other	845,000	900,000	917,978	17,978
Civil Fees	2,900,000	1,800,000	1,934,701	134,701
Criminal Fees	825,500	698,513	733,894	35,381
Tax Research and Other Services	729,000	774,358	1,157,547	383,189
Salary Reimbursements & Other Charges for Services	4,896,917	4,956,796	4,971,578	14,782
Interest Earnings	127,500	32,000	36,970	4,970
Other Revenues	238,400	685,393	1,117,398	432,005
Total Revenues	55,618,796	60,515,638	62,217,880	1,702,242
Expenditures				
Public Safety				
Personnel Services	26,891,791	26,894,677	26,408,281	486,396
Payroll Benefits	9,759,608	9,555,310	9,441,002	114,308
Operating Expenditures	4,080,725	4,221,351	3,805,086	416,265
Professional Fees	2,575,301	2,854,614	2,692,608	162,006
Materials and Supplies	626,387	1,673,296	1,292,047	381,249
Travel and Education	289,503	199,244	122,782	76,462
Insurance	1,513,740	1,505,454	1,238,655	266,799
Capital Outlays	1,405,000	5,358,833	2,959,642	2,399,191
Total Expenditures	47,142,055	52,262,779	47,960,103	4,302,676
Excess of Revenues Over Expenditures	8,476,741	8,252,859	14,257,777	6,004,918
Other Financing Sources (Uses)				
Transfers In	-	456,453	-	(456,453)
Transfers Out	(7,300,836)	(12,738,160)	(18,534,865)	(5,796,705)
Total Other Financing Uses	(7,300,836)	(12,281,707)	(18,534,865)	(6,253,158)
Net Changes in Fund Balance	\$ 1,175,905	\$ (4,028,848)	(4,277,088)	\$ (248,240)
Fund Balance, Beginning of Year, as restated			29,115,685	
Fund Balance, End of Year			\$ 24,838,597	

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, 2021

	<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	\$ -	\$ 86,764	\$ 98,394	\$ 11,630
State Supplemental Pay	574,760	493,420	486,340	(7,080)
Louisiana Department of Corrections Program	953,790	905,971	762,441	(143,530)
Other Intergovernmental Revenues	8,172,174	7,954,156	7,954,156	-
Fees, Charges and Commissions for Services				
Other Commissions	650,000	890,000	926,043	36,043
Keeping of Prisoners	5,876,300	6,065,948	6,280,416	214,468
Salary Reimbursements	52,000	-	-	-
Interest Earnings	-	60	59	(1)
Other Revenues	43,000	10,100	11,298	1,198
Total Revenues	16,322,024	16,406,419	16,519,147	112,728
Expenditures				
Public Safety				
Personnel Services	9,571,643	8,890,576	8,624,367	266,209
Payroll Benefits	2,935,443	2,591,523	2,492,374	99,149
Operating Expenditures	3,476,703	2,836,176	2,536,449	299,727
Professional Fees	3,546,843	4,302,880	4,051,753	251,127
Materials and Supplies	418,926	462,068	385,643	76,425
Travel and Education	65,746	48,677	35,036	13,641
Insurance	301,290	300,511	237,874	62,637
Capital Outlays	70,820	249,032	78,423	170,609
Total Expenditures	20,387,414	19,681,443	18,441,919	1,239,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,065,390)	(3,275,024)	(1,922,772)	1,352,252
Other Financing Sources (Uses)				
Transfers In	4,393,855	3,603,489	2,251,237	(1,352,252)
Transfers Out	(328,465)	(328,465)	(328,465)	-
Total Other Financing Sources (Uses)	4,065,390	3,275,024	1,922,772	(1,352,252)
Net Changes in Fund Balance	\$ -	\$ -	-	\$ -
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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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, 2021

Internal Service Fund (Risk Management)

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Fund - Internal Service Fund
June 30, 2021

Current Assets	
Cash and Cash Equivalents	<u>\$ 2,766,434</u>
Total Current Assets	<u>2,766,434</u>
Current Liabilities	
Claims Payable	<u>88,372</u>
Total Current Liabilities	<u>88,372</u>
Net Position	
Unrestricted	<u><u>\$ 2,678,062</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, 2021

Operating Revenues	
Fund Premiums	<u>\$ 795,771</u>
Total Operating Revenues	<u>795,771</u>
Operating Expenses	
Claims and Legal Fees	<u>795,771</u>
Total Operating Expenses	<u>795,771</u>
Operating Income	-
Nonoperating Revenues	
Interest Earned	<u>2,403</u>
Change in Net Position	2,403
Net Position, Beginning of Year	<u>2,675,659</u>
Net Position, End of Year	<u><u>\$ 2,678,062</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, 2021

Cash Flows from Operating Activities	
Fund Premiums	\$ 795,771
Claims and Legal Fees	<u>(759,636)</u>
Net Cash Provided by Operating Activities	<u>36,135</u>
Cash Flows from Investing Activities	
Interest Earned	<u>2,403</u>
Net Cash Provided by Investing Activities	<u>2,403</u>
Net Increase in Cash and Cash Equivalents	38,538
Cash and Cash Equivalents, Beginning of Year	<u>2,727,896</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,766,434</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Claims Payable	<u>36,135</u>
Net Cash Provided by Operating Activities	<u><u>\$ 36,135</u></u>

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

Fund Financial Statements Fiduciary Funds



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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Fiduciary Funds
June 30, 2021

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, 2021

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
Assets		
Cash and Cash Equivalents		
Deposits - Restricted	\$ -	\$ 4,951,500
Deposits - Other	-	24,735,754
Property Tax Receivable	-	804,996
Investments	3,942,641	-
Total Assets	<u>\$ 3,942,641</u>	<u>\$ 30,492,250</u>
Liabilities		
Due to local governments	\$ -	\$ 25,474,439
Due to others	-	66,311
Total Liabilities	<u>-</u>	<u>25,540,750</u>
Net Position		
Restricted for other postemployment benefits	3,942,641	-
Restricted for individuals and organizations	-	4,611,240
Restricted for other governments	-	340,260
Total Net Position	<u>\$ 3,942,641</u>	<u>\$ 4,951,500</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, 2021

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
Additions		
Employer contributions	\$ 1,281,640	\$ -
Criminal fines and fees collected for other governments	-	3,516,976
Fees collected for other organizations	-	85,524
Inmate Trust Funds received	-	3,082,365
Interest income collected for other governments	-	2,934
Property taxes collected for other governments	-	302,067,387
Delinquent interest income collected for other governments	-	782,028
Sales taxes collected for other governments	-	251,035,428
Occupational license fees collected for other governments	-	3,695,290
State revenue sharing funds received for other governments	-	4,650,852
Redemption fees collected for other governments	-	82,940
Bail bond cash receipts	-	643,755
Funds received in connection with civil suits and sheriff's sales	-	10,074,338
Garnishments received	-	1,614,858
Investment earnings		
Interest and dividends	74,352	-
Net increase in fair value of investments	242,769	-
Total investment earnings	317,121	-
Less investment expense	10,911	-
Net investment earnings	306,210	-
Total Additions	1,587,850	581,334,675
Deductions		
Fees disbursed to other governments	-	4,239,189
Fees disbursed to other organizations	-	10,851,266
Inmate Trust Funds disbursed	-	3,000,796
Interest income disbursed to other governments	-	2,215
Property taxes disbursed to other governments	-	302,167,914
Delinquent interest disbursed to other governments	-	781,668
Sales taxes disbursed to other governments	-	251,036,147
Occupational license fees disbursed to other governments	-	3,695,290
State Revenue Sharing funds disbursed to other governments	-	4,650,852
Redemption fees Paid to Clerk of Court	-	82,940
Total Deductions	-	580,508,277
Net Increase (decrease) in fiduciary net position	1,587,850	826,398
Net Position - Beginning of Year, as restated	2,354,791	4,125,102
Net Position - End of Year	\$ 3,942,641	\$ 4,951,500

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

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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 has entered into a contract with the sheriff from January 1, 2020 through December 31, 2020 and a new contract from January 1, 2021 to December 31, 2021 to provide payment for parish prisoners incarcerated in the Jail. Revenues also include reimbursements from the Louisiana Department of Corrections and Department of Justice for the keeping of prisoners, and other grants and revenues.
- The Capital Projects Fund accounts for any long-term construction of new facilities and technology upgrades in St. Tammany Parish.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Additionally, the sheriff reports the following fund types:

- The Internal Service Fund is a proprietary fund used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Accrued liabilities include provisions for claims reported but not yet paid as of the fiscal year end. The self-insured retention policy has a \$2,625,000 aggregate retention.
- The Fiduciary Funds are used to report assets held in a trustee or 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

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

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

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

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

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

Annual Budget

The proposed 2020-2021 budgets for the General Fund and Special Revenue Funds were made available for public inspection at the Sheriff's Office on June 1, 2020. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Thursday, June 11, 2020. 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 10, 2021 and was subsequently published in the official journal. All appropriations lapsed at year-end.

Budgetary Basis of Accounting

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting (Continued)

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

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

Estimates

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

Cash, Cash Equivalents, and Investments

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

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2021, the sheriff's investments consisting of cash equivalents and a government money market fund are reported at fair value based on published market prices.

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

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

The St. Tammany Retired Employees' Insurance Fund (STREIF) is included in the Retired Employees Benefits Trust Fund as an investment asset. The sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Prepaid Items

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

Capital Assets

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

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

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

Compensated Absences

Employees of the Sheriff's Office earn between 128 and 208 hours of annual leave depending on the length of their service. Annual leave is accrued each pay period. Annual leave cannot exceed the employees' maximum earned annually plus 40 hours at any time. If this occurs, the employee accrues no additional annual leave until the balance is below the annual threshold plus 40 hours. All annual leave earned at June 30, 2021 will be used in the following year. It cannot be accumulated. The following is a summary of the compensated absences liability for the fiscal year ended June 30, 2021.

Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021	Due within One Year
1,914,325	2,216,955	(2,077,769)	2,053,511	2,053,511

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

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

Interfund Transactions

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

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Net Position Classifications

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

- Net Investment in Capital Assets – The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings (including accounts payable) that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount. Current year net investment in capital assets includes \$1,070,977 of accounts payable related to capital outlay.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Position Classifications (Continued)

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

Net Position Flow Assumption

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

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

Fund Balance Classifications

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Balance Classifications (Continued)

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

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

Fund Balance Flow Assumption

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

Proprietary Fund Operating and Nonoperating Revenues and Expenses

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

Pensions

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Pensions (Continued)

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

Other Post-Employment Benefits

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

Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2021 fiscal year. The Sheriff has adopted and implemented these statements in preparations of the financial statements for the year ended June 30, 2021.

1. *Statement No. 84 – Fiduciary Activities (2021)*
2. *Statement No. 90 – Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61 (2021)*
3. *Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance (2021)*
4. *Statement No. 98 - The Annual Comprehensive Financial Report (2021)*

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the sheriff's fiscal year 2021.

1. *Statement No. 87 – Leases (2022)*
2. *Statement No. 89 – Accounting for Interest Cost during the Period of Construction (2022)*
3. *Statement No. 91 – Conduit Debt Obligations (2023)*
4. *Statement No. 92 – Omnibus 2020 (2022)*
5. *Statement No. 93 – Replacement of Interbank Offered Rates (2022)*
6. *Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements (2023)*
7. *Statement No. 96 – Subscription- Based Information Technology Arrangements (2023)*
8. *Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 (2022)*

The sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2022 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.

The Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between the net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$942,509 difference are as follows:

Capital Outlays	\$ 3,187,065
Depreciation Expense	<u>(4,129,574)</u>
	<u>\$ (942,509)</u>

Another element of that reconciliation states that "Gain on the disposal of capital assets in the Statement of Activities is presented net of the accumulated depreciation on the asset sold and therefore is less than the gain reported in the governmental funds." The detail of this \$478,600 is as follows:

Gain reported in the government wide financials	\$ 414,766
Gain reported in the governmental statements	<u>(893,366)</u>
Net book value of capital assets disposed	<u>\$ (478,600)</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 \$3,039,367 is as follows:

Pension expense	\$ (7,075,807)
Pension plan contributions	<u>4,036,440</u>
Pension expense in excess of pension plan contributions	<u>\$ (3,039,367)</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)

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 \$1,972,741 is as follows:

Revenue from sheriff's proportionate share of non-employer contributions \$ 1,972,741

Another element of that reconciliation states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position." The details of the \$1,275,293 difference are as follows:

Principal repayments and premium amortization on Certificates of Indebtedness Payable	\$ 1,443,071
Refunding Bonds Issued	(4,645,000)
Premium on Refunding Bonds Issued	(425,989)
Payment to Refunded Bond Escrow Agent	4,860,000
Decrease in capital lease obligations, net of repayments	43,211
	<u>\$ 1,275,293</u>

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

Accrued interest Bond Series 2011 and Bond Series 2014-prior year	\$ 177,935
Accrued interest Bond Series 2014 and Bond Series 2020-current year	(111,913)
Change in accrued interest Bond Series 2014 and Bond Series 2020	<u>\$ 66,022</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)

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

Due to Other Governmental Agencies-prior year	\$ 210,992
Due to Other Governmental Agencies-current year	(128,831)
Change in Due to Other Governmental Agencies	<u>\$ 82,161</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 \$139,186 difference is as follows:

Compensated absences - prior year	\$ 1,914,325
Compensated absences - current year	(2,053,511)
Change in compensated absences liability	<u>\$ (139,186)</u>

Governmental funds report payments of other post-employment benefits for retirees, made directly by the Sheriff's Office, as expenditures. However, in the Statement of Activities, the OPEB expense or benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. The detail of this \$2,229,994 difference is as follows:

OPEB Benefit	\$ 1,253,400
Benefit payments made directly by the Sheriff's Office	976,594
	<u>\$ 2,229,994</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 \$1,281,640 difference is as follows:

Transfer of funds to STREIF Trust Fund to fund future OPEB obligations	\$ 1,281,640
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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)

Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund. The detail of this \$2,403 difference is as follows:

Change in net position in the Internal Service Fund	\$	2,403
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Note 3. Levied Taxes

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

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

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

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

Note 4. Cash and Cash Equivalents

At June 30, 2021, the sheriff had \$83,063,186 (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	\$ 53,375,932	\$ 29,687,254	\$ 83,063,186

These deposits are stated at cost, which approximates market.

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

Notes to the Financial Statements

Note 4. Cash and Cash Equivalents (Continued)

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, 2021, the total bank balance of \$85,293,950 was secured from risk by \$250,000 of FDIC coverage and \$89,296,148 by a pledge of securities through a collateral agreement between Capital One, N.A. (the fiscal agent bank) and The Bank of New York. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the sheriff and the fiscal agent bank.

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

Note 5. Investments

At June 30, 2021, the sheriff had investments of \$4,650,517 in various cash equivalents and securities.

Interest Rate Risk

Investment	Maturity	Fair Value
Mutual Funds	Varies	\$ 4,625,211
Cash Equivalents	None	<u>25,306</u>
Total		<u>\$ 4,650,517</u>

Reconciliation to the Financial Statements

Per Government-Wide Statement of Net Position	\$ 707,876
Per Statement of Fiduciary Net Position	<u>3,942,641</u>
Total	<u>\$ 4,650,517</u>

The sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investment securities held by the sheriff at June 30, 2021 were measured using Level 1 inputs.

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

Notes to the Financial Statements

Note 5. Investments (Continued)

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

Credit Risk

Investment Type	Composite Rating	Percentage
Mutual Funds	AAA	99.46%
Cash Equivalents	Varies	0.54%

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

The receivables at June 30, 2021, were as follows:

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Commissary Special Revenue Fund	Governmental Funds Total
Sales and Use Taxes	\$ 1,210,106	\$ -	\$ -	\$ -	\$ 1,210,106
Ad Valorem Taxes	55,070	-	-	-	55,070
Due from St. Tammany Parish Council	-	691,257	-	-	691,257
Salary Reimbursements	349,695	-	-	-	349,695
Federal Funds	206,482	-	-	-	206,482
Fees, Charges and Commissions for Services	330,195	1,029,505	-	2,200	1,361,900
Due from General Fund	-	-	13,435,685	-	13,435,685
Other	4,664	-	-	-	4,664
	<u>\$ 2,156,212</u>	<u>\$ 1,720,762</u>	<u>\$ 13,435,685</u>	<u>\$ 2,200</u>	<u>\$ 17,314,859</u>

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

No allowance for doubtful accounts is deemed necessary.

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

Notes to the Financial Statements

Note 7. Capital Assets

Capital assets activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Assets Not in Service	\$ 4,858,671	\$ 749,808	\$ (4,759,228)	\$ 849,251
Land	2,878,144	490,000	-	3,368,144
Total Capital Assets, Not Being Depreciated	7,736,815	1,239,808	(4,759,228)	4,217,395
Capital Assets, Being Depreciated				
Leasehold Improvements	253,131	-	-	253,131
Buildings	22,212,548	653,588	(1,489,882)	21,376,254
Other Equipment	10,957,506	876,919	(1,247,588)	10,586,837
Leased Equipment	216,710	7,358		224,068
Communication Equipment	16,335,350	38,026	-	16,373,376
Vehicles	15,942,754	5,137,952	(3,105,697)	17,975,009
Total Capital Assets, Being Depreciated	65,917,999	6,713,843	(5,843,167)	66,788,675
Less Accumulated Depreciation for:				
Leasehold Improvements	(101,444)	(14,157)	-	(115,601)
Buildings	(7,602,621)	(649,814)	1,136,823	(7,115,612)
Other Equipment	(8,742,330)	(637,331)	1,186,710	(8,192,951)
Leased Equipment	(63,909)	(44,498)		(108,407)
Communication Equipment	(3,731,198)	(1,456,489)	-	(5,187,687)
Vehicles	(13,534,246)	(1,327,285)	3,041,034	(11,820,497)
Total Accumulated Depreciation	(33,775,748)	(4,129,574)	5,364,567	(32,540,755)
Total Capital Assets Being Depreciated, Net	32,142,251	2,584,269	(478,600)	34,247,920
Governmental Activities - Capital Assets, Net	\$ 39,879,066	\$ 3,824,077	\$ (5,237,828)	\$ 38,465,315

Depreciation expense of \$4,129,574 was charged to governmental activities- public safety for the year ended June 30, 2021.

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

Notes to the Financial Statements

Note 8. Leases

Operating Leases

The sheriff is obligated under certain leases accounted for as operating leases. These operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the sheriff's Statement of Net Position. Lease payments of \$327,488 were made during the year ended June 30, 2021 for rental of buildings and other infrastructure used in the operation of the Sheriff's Office. These amounts are reported as public safety expenses in the Statement of Activities and Operating Expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

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

2022	\$ 276,100
2023	344,112
2024	318,673
2025	78,682
2026	76,723
Thereafter	<u>1,428,660</u>
Total Future Minimum Lease Payments	<u>\$ 2,522,950</u>

Capital Leases

The sheriff entered into leases for office equipment with Canon Solutions America in December 2018 and May 2019, and entered an addendum in February 2021. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, it has been recorded at the present value of the future minimum lease payments as of the date of its inception. The lease term is 5 years with the first installment due in January of 2019. All the leased office equipment has been capitalized into capital assets on the government-wide financials. See Note 7 for additional information. The following is a schedule of future minimum lease payments at June 30th:

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

	Principal Payments	Interest Payments	Total
2022	\$ 46,756	\$ 5,060	\$ 51,816
2023	49,148	2,668	51,816
2024	26,538	4,205	30,743
	<u>\$ 122,442</u>	<u>\$ 11,933</u>	<u>\$ 134,375</u>

The following is a summary of the capital lease payable for the fiscal year ended June 30, 2021:

Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due within One Year
\$ 158,295	\$ 7,358	\$ (43,211)	\$ 122,442	\$ 46,756

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, 2021:

Type of Debt	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Certificate of Indebtedness					
Series 2011	\$ 5,240,000	\$ -	\$ (5,240,000)	\$ -	\$ -
Certificate of Indebtedness					
Series 2014	10,892,646	-	(1,063,071)	9,829,575	1,098,071
Certificate of Indebtedness					
Series 2020	-	5,070,989	-	5,070,989	442,599
Total Governmental Activities					
Long-term Debt	<u>\$ 16,132,646</u>	<u>\$ 5,070,989</u>	<u>\$ (6,303,071)</u>	<u>\$ 14,900,564</u>	<u>\$ 1,540,670</u>

At June 30, 2021, the sheriff was obligated under the following agreements:

On August 18, 2011, the sheriff issued Limited Tax Revenue Bonds, Series 2011 in the amount of \$8,000,000, with final maturity on March 1, 2031. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and equipment, and paying the costs of issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2021, the bonds had fixed rates ranging from 3.0% to 4.0%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

On March 20, 2014, the sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2021, the bonds had fixed rates ranging from 3.0% to 4.0%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

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

Notes to the Financial Statements

Note 9. Long-Term Debt (Continued)

In the current fiscal year, 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 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.

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

Year Ending June 30, 2021	Principal	Bond Premium	Total Principal and Bond Premium	Interest	Total
2022	\$ 1,475,000	\$ 65,670	\$ 1,540,670	\$ 447,650	\$ 1,988,320
2023	1,515,000	65,670	1,580,670	392,650	1,973,320
2024	1,565,000	65,670	1,630,670	347,200	1,977,870
2025	1,625,000	65,670	1,690,670	300,250	1,990,920
2026	1,670,000	65,670	1,735,670	251,500	1,987,170
Thereafter	6,440,000	282,214	6,722,214	488,288	7,210,502
Total	\$ 14,290,000	\$ 610,564	\$ 14,900,564	\$ 2,227,538	\$ 17,128,102

The sheriff had no unused lines of credit as of June 30, 2021.

**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, 2021, the Plan's membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	176
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>662</u>
	<u>838</u>

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

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (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 July 2020, the sheriff contributed \$1,281,640 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, 2021:

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

The actual asset allocation as of June 30, 2021 was as follows:

<u>Asset Class</u>	<u>Actual Allocation</u>
Total Fixed Income	45.41%
Total Equity Based	53.95%
Money Market/Certificates of Deposit	.63%
Cash and Cash Equivalents	.01%

Concentrations- The STREIF has over 5% of its assets invested in the following mutual funds: MAHQX 6.28%; BSIIX 9.14%; DODIX 6.29%; AEPFX 7.84%; GFFFX 7.65%; PIFZX 6.28%; PRFDX 7.94%; VSGDX 6.25%; and VFIAX 7.71%.

Rate of Return – For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 16.04%. 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, 2021, were as follows:

Total OPEB liability	\$	32,622,522
Less: Plan fiduciary net position		<u>3,942,641</u>
Sheriff's net OPEB liability	\$	<u>28,679,881</u>
Plan fiduciary net position as a percentage of the total OPEB liability		12.09%

The sheriff's net OPEB liability was measured as of June 30, 2021, 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, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2019.

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	4.2%
Bonds	0.4%
International Equity	4.8%
Cash and Cash Equivalents	0.0%

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

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Changes in the Net OPEB Liability

	Increase (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)- (b)
Balances at June 30, 2020	\$ 32,260,194	\$ 2,354,791	\$ 29,905,403
Changes for the year:			
Service cost	386,081	-	386,081
Interest	1,588,595	-	1,588,595
Differences between expected and actual experience	(635,754)	-	(635,754)
Employer contributions to trust	-	1,281,640	(1,281,640)
Net investment income	-	306,210	(306,210)
Changes in assumptions	-	-	-
Benefit payments			
a. From trust	-	-	-
b. Direct	(976,594)	-	(976,594)
Net changes	<u>362,328</u>	<u>1,587,850</u>	<u>(1,225,522)</u>
Balances at June 30, 2021	<u>\$ 32,622,522</u>	<u>\$ 3,942,641</u>	<u>\$ 28,679,881</u>

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
	4.0%	5.0%	6.0%
Net OPEB Liability	<u>\$ 34,441,664</u>	<u>\$ 28,679,881</u>	<u>\$ 23,870,922</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	Current Trend Rate	1.0% Increase
	4.5%	5.5%	6.5%
Net OPEB Liability	<u>\$ 23,757,814</u>	<u>\$ 28,679,881</u>	<u>\$ 34,547,524</u>

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

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

For the year ended June 30, 2021, the sheriff recognized OPEB expense (benefit) of \$(1,253,400). At June 30, 2021, 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	\$ 296,303	\$ 7,132,389
Net difference between projected and actual earnings on OPEB plan investments	24,724	125,143
Changes in Assumptions	1,757,946	6,068,348
Total	<u>\$ 2,078,973</u>	<u>\$ 13,325,880</u>

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

Fiscal Years Ending June 30:	Net Amount to be Recognized
2022	\$ (3,078,295)
2023	(3,078,295)
2024	(3,078,295)
2025	(476,346)
2026	(317,909)
Thereafter	(1,217,767)
	<u>\$ (11,246,907)</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.gov or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

Benefits Provided

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

Retirement benefits

Members who became eligible for membership 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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic Option 2 benefit. The additional benefit payable to children shall be the same as those for members who die in the line of duty. In lieu of receiving Option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of Living Adjustments

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. The sheriff was required to contribute 12.25% from July 1, 2019 to June 30, 2021. Employees are required to contribute 10.25% of their annual pay. In addition, the Fund also received non-employer contributions including ad valorem taxes, insurance premium taxes and state revenue sharing funds. The support from other non-employer contributing entities is not considered to be a special funding situation. The sheriff's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The sheriff's proportionate share of employer contributions for the measurement period was \$3,992,917 and the proportionate share of non-employer contributions was \$1,972,741.

The sheriff's actual contributions to the pension for the years ended June 30, 2021, 2020, and 2019, were \$4,036,440, \$3,996,315, and \$3,926,992, respectively.

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

The Sheriff had \$177,831 of short-term payables for contributions which were due to the Fund at June 30, 2021.

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

At June 30, 2021, the Sheriff's Office reported a liability of \$30,527,254 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The sheriff's reported liability at June 30, 2021 increased by \$8,931,001 from the prior year liability of \$21,596,253 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, 2020, the sheriff's proportion was 4.410718%, which was a decrease of 0.154865% from the 4.565583% proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the sheriff recognized pension expense of \$7,075,807.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

At June 30, 2021, the sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected expected and actual experience	\$ -	\$ 3,568,018
Changes of assumptions	7,503,302	-
Net difference between projected and actual earnings on pension plan investments	7,344,665	-
Changes in proportion and differences between sheriff's contributions and proportionate share of contributions	389,280	1,791,066
Contributions made subsequent to the measurement date	4,036,440	-
	<u>\$ 19,273,687</u>	<u>\$ 5,359,084</u>

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

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

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

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

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

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

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

Deferred outflows of resources related to pensions resulting from the sheriff's contributions subsequent to the measurement date in the amount of \$4,036,440 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. 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>
2022	\$ 1,173,187
2023	2,751,607
2024	3,035,541
2025	2,633,875
2026	283,953
	<u>\$ 9,878,163</u>

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Actuarial Assumptions

The total net pension liability in the June 30, 2020 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	7.00%, net of investment expense
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 disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2020-2018: 6 years; 2017-2016: 7 years; 2015-2013: 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the board of trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period of July 1, 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)

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, 2020 valuation were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equities	62.00%	6.80%	4.20%
Fixed Income	23.00%	2.40%	0.60%
Alternatives	15.00%	4.70%	0.70%
Total	100.00%		5.50%
Inflation			2.40%
Expected Arithmetic Nominal Return			7.90%

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee (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, 2019 valuation, the discount rate used to measure the total pension liability was 7.10 percent.

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

The following presents the sheriff's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the sheriff's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

	Current	
1% Decrease	Discount Rate	1% Increase
6.00%	7.00%	8.00%
\$ 55,448,097	\$ 30,527,254	\$ 9,744,491

Pension plan fiduciary net position

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

Note 12. Deferred Compensation Plan

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

For the year ended June 30, 2021, the sheriff made no employer contributions to the deferred compensation plan.

Note 13. Litigation and Contingency

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

During the fiscal year ended June 30, 2012, the Office of Inspector General audited grant award funds received from the Federal Emergency Management Agency (FEMA), whereas FEMA disallowed certain expenses submitted for reimbursement. The Sheriff's Office disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff's Office to net all balances of reimbursement funds due to the Sheriff's Office and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) however grants due to the Sheriff's Office are still under review. The estimated amount due to FEMA as of June 30, 2021 is \$128,831. The liability is recorded in the Government-Wide Statement of Net Position, as due to other governmental agencies.

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

Notes to the Financial Statements

Note 14. Change in Accounting Principles

For the fiscal year ended June 30, 2021, the Sheriff's Office implemented GASB Statement No. 84, *Fiduciary Activities*. With the implementation, the Sheriff's Office is required to record the beginning net position of custodial funds.

The beginning net position of the fiduciary funds has been restated to reflect the new guidance as follows:

Net Position, Beginning of Year, as previously stated	\$ -
Prior Period Adjustment – Implementation of GASB 84	4,125,102
Net Position, Beginning of Year, as restated	<u>\$ 4,125,102</u>

Net position for Governmental Activities as of July 1, 2020 has been restated as follows for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

Net Position, Beginning of Year, as previously stated	\$ 6,512,492
Prior Period Adjustment – Implementation of GASB 84	690,285
Net Position, Beginning of Year, as restated	<u>\$ 7,202,777</u>

Fund balance for Fund Activities as of July 1, 2020 has been restated as follows for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

	<u>General Fund</u>	<u>Crime Lab Fund</u>
Fund Balance, Beginning of Year, as previously stated	\$ 28,433,830	\$ 1,058,944
Prior Period Adjustment – Implementation of GASB 84	681,855	8,430
Fund Balance, Beginning of Year, as restated	<u>\$ 29,115,685</u>	<u>\$ 1,067,374</u>

Note 15. Self-Insurance

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

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

Notes to the Financial Statements

Note 15. Self-Insurance (Continued)

Liability Risk Management

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

Policies in effect for fiscal year 2021 have a coverage limit of \$1,000,000 for general, professional and automobile liability with up to a maximum of \$3,000,000 aggregate per claim for general and professional liability. The sheriff also has \$2,000,000 in excess liability coverage. The sheriff self-insures retention of \$750,000 per occurrence for general liability, professional liability, and automobile liability with an aggregate self-insured retention amount of \$2,625,000. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. Resources to fund the plan are recorded as revenues. Settlements did not exceed coverages in the current year. Insurance coverage's have not significantly changed from the prior year. Claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claim liabilities include an amount for claims that have been incurred but not paid as of June 30, 2021. These liabilities are recorded at their present value of \$88,372.

Changes in the balances of claim liabilities during fiscal years 2021, 2020 and 2019, are as follows:

	2021	2020	2019
Beginning of Year Liability	\$ 52,237	\$ 89,734	\$ 48,655
Claims and Legal Fees	795,771	933,630	885,119
Payments	<u>(759,636)</u>	<u>(971,127)</u>	<u>(844,040)</u>
Balance at Fiscal Year End	<u>\$ 88,372</u>	<u>\$ 52,237</u>	<u>\$ 89,734</u>

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2021, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$1,222,729.

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

Notes to the Financial Statements

Note 17. Intergovernmental Agreement

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

Amendments to the above agreement was entered into effective January 1, 2020 ending December 31, 2020 and effective January 1, 2021 ending December 31, 2021 to extend the term of the above agreement and to state each parties' obligations more fully. Additionally, the amendments included adjustments to the contract price.

Note 18. Expenditures of the Sheriff Paid by the Parish

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

Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 2021, expenditures were below appropriations in the General Fund by \$4,302,676; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2021, expenditures were below appropriations in the Jail Special Revenue Fund by \$1,239,524; budgeted expenditures exceeded actual expenditures during this fiscal year.

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

Notes to the Financial Statements

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2021, are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 18,534,865
Jail Special Revenue Fund	2,251,237	328,465
Capital Projects Fund	13,435,685	-
Bond Sinking Fund	1,894,768	-
St. Tammany Retired Employees' Insurance Fund	1,281,640	-
Total	\$ 18,863,330	\$ 18,863,330

Transfers from the General Fund (\$953,175) and the Jail Special Revenue Fund (\$328,465) to the St. Tammany Retired Employees' Insurance Fund represent proportionate amounts to fund future OPEB benefits. Transfers from the General Fund (\$2,251,237) to the Jail Special Revenue Fund represent amounts to cover the deficit due to loss the Parish Government's dedicated of sales tax funding for the Jail in 2018 and Sheriff agreeing to cover some of the Parish Government's mandated costs for the fiscal year. Transfers from the General Fund (\$13,435,685) to the Capital Projects Fund represent amounts committed to future capital projects. Amounts transferred from the General Fund (\$1,894,768) to the Bond Sinking Fund represent amounts required for bond payments.

Interfund balances at June 30, 2021, are as follows:

Receivable Fund	Payable Fund	Amount
Capital Projects Fund	General Fund	\$ 13,435,685

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, 2021, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector

At June 30, 2021, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$25,636,434. During the year ended June 30, 2021 the Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected by taxing body as follows for the 2020 tax year:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 4,738,301	\$ 15,476
Alimony 2	876,639	4,607
Animal Shelter	1,843,069	7,012
Assessor	5,836,257	22,206
City of Covington	3,241,275	13,999
City of Mandeville	1,984,155	4,838
City of Slidell	7,456,685	49,805
Coroner's Millage	7,324,991	27,870
Council on Aging/STARC	4,324,055	16,452
Drain District #2 Phs. 2	80,878	3,195
Drain District #5 Phs. 1	78,680	-
Drainage District #4	168,115	-
Drainage Maintenance	3,993,201	15,194
Fire District #1	21,304,786	139,041
Fire District #1 Parcel Fee	1,345,729	455
Fire District #11	1,664,044	7,625
Fire District #12	7,089,330	21,720
Fire District #13	3,786,096	6,924
Fire District #2	5,444,155	5,774
Fire District #3	1,710,533	9,529
Fire District #4	15,964,963	49,335
Fire District #5	1,074,792	1,090
Fire District #6	597,596	466
Fire District #7	917,486	2,031
Fire District #8	1,346,040	2,946
Fire District #9	959,914	3,622
Florida Parish Juvenile Ctr.	6,376,615	24,724
Lakeshore Village Dev. District	1,878,040	-

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Law Enforcement	28,182,685	100,151
Library	13,657,445	51,965
Lighting District # 6	113,323	5
Lighting District #1	198,270	1,104
Lighting District #11	5,150	-
Lighting District #14	22,500	-
Lighting District #4	342,329	2,318
Lighting District #5	139	-
Lighting District #7	364,654	2,366
LTC Assmnt Fee Other	14,474	-
LTC Assmnt/Public Ser.	61,816	3
Mosquito District #2	9,212,155	35,063
Northshore Harbor Center	222,511	1,426
Parish Code Enforcement	1,635	-
Public Health	3,993,203	15,194
Rec. Dist 1 Special 2	192,213	48
Recreation Dist. 1 Special	326,564	606
Recreation District #6	322,976	252
Recreation District #1	4,341,086	13,413
Recreation District #11	694,741	846
Recreation District #12	362,463	367
Recreation District #14	3,652,164	4,800
Recreation District #4	422,682	1,311
Road Lighting District #10	1,600	-
Road Lighting District #9	85,025	34
School Add. Support II	6,497,940	24,724
School Bldg. Repair	7,538,617	28,230
School Contruction Tax	8,222,738	31,286

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
School District #12	32,832,966	124,967
School Maint. Operations	10,443,884	39,738
School Operation & Maint.	76,580,759	291,380
School Security SRO MHP	4,489,549	17,082
Slidell Grass Cutting	9,323	-
Slidell Hospital District	5,387,726	32,877
Sub-Drainage Dist. 3 of Gravity	60,578	-
Sub-Drainage District #2	122,500	-
TBRLAND Fire Protection	16,792	-
Town of Abita Springs	384,491	796
Town of Madisonville	142,240	457
Town of Pearl River	348,708	1,105
Water District #2	89,186	496
Total	\$ 333,368,220	\$ 1,280,346

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, 2021 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 4,344,989	\$ 652,003	\$ 3,692,986

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, 2021 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 61,623,360	\$ 696,225	\$ 60,927,135
St. Tammany Parish School Board 1977	61,623,360	696,225	60,927,135
Law Enforcement District	15,400,411	173,989	15,226,421
District No. 3	62,994,127	708,587	62,285,541
Motel Tourist Commission	1,407,223	15,080	1,392,143
Recreation District	29,266	329	28,937
St. Tammany Events Center Hotel Occupancy	511,121	5,325	505,796
City of Slidell	25,557,806	289,650	25,268,156
City of Mandeville	17,796,465	201,562	17,594,903
City of Covington	14,649,556	166,636	14,482,920
Town of Pearl River	2,028,833	23,113	2,005,719
Town of Madisonville	1,420,985	16,271	1,404,714
Town of Abita Springs	1,305,267	14,852	1,290,415
Nord Du Lac EDD	686,324	7,745	678,579
Rooms to Go	68,683	815	67,868
Summit Fremaux	729,353	8,000	721,353
Village of Folsom	994,884	11,492	983,391
City of Sun	116,621	1,303	115,317
Jail Expansion	98,873	1,045	97,828
New Courthouse	98,866	1,045	97,821
Northshore Square EDD	106,860	1,217	105,643
Camellia Square	94,208	1,046	93,162
Camellia Square Hotel	22,884	234	22,650
HWY 59 EDD	72	1	71
HWY 1077 EDD	64	1	63
HWY 434 EDD	39	-	39
HWY 21 EDD ESCROW	27,202	313	26,889
HWY 59 EDD ESCROW	191	2	189
Total	\$ 269,392,904	\$ 3,042,103	\$ 266,350,798

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, 2021, 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 2021, the Sheriff's Ad Valorem tax revenue was reduced by \$38,050 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 2021, the Sheriff's Ad Valorem tax revenue was reduced by \$43,762 due to the RTA program.

Note 24. Risks and Uncertainties

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

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

Notes to the Financial Statements

Note 25. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 30, 2021, the date that the financial statements were available to be issued. The sheriff is not aware of any subsequent events, except as described below, that would require recognition in the financial statements or disclosure in the notes to the financial statements.

Beginning July 1, 2021, the Sheriff's Office began making employer contributions to the deferred compensation plan described in note 12. The match is 100% of the employee contribution up to 2.5% of the employee's match eligible salary.

The intergovernmental agreement described in note 17 expires on December 31, 2021. Even without a contract, the Parish has a legal obligation for costs associated with caring for parish prisoners incarcerated in the St. Tammany Parish Jail and their share of costs for the maintenance and operation of the facility. Effective January 1, 2022, the sheriff will bill the parish monthly based on the Jail Fund budget with a reconciliation to actual costs quarterly with the financial reports provided to the Parish. Based on the Parish's recently adopted budget, it is anticipated the Parish will pay about 60% of the invoiced amount. Collection of the other 40% is uncertain.

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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 four fiscal years

	Fiscal year ended June 30 of			
	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 386,081	\$ 549,633	\$ 860,106	\$ 994,483
Interest	1,588,595	1,530,327	1,787,644	1,709,091
Differences between expected and actual experience	(635,754)	(2,937,044)	(6,482,079)	404,051
Changes of assumptions	-	(10,113,912)	2,343,927	-
Benefit payments	(976,594)	(984,899)	(971,722)	(1,183,941)
Net change in total OPEB liability	<u>362,328</u>	<u>(11,955,895)</u>	<u>(2,462,124)</u>	<u>1,923,684</u>
Total OPEB liability - beginning	<u>32,260,194</u>	<u>44,216,089</u>	<u>46,678,213</u>	<u>44,754,529</u>
Total OPEB liability - ending (a)	<u><u>\$ 32,622,522</u></u>	<u><u>\$ 32,260,194</u></u>	<u><u>\$ 44,216,089</u></u>	<u><u>\$ 46,678,213</u></u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 1,281,640	\$ 2,354,790	\$ -	\$ -
Net investment income	306,210	1	-	-
Net change in plan fiduciary net position	<u>1,587,850</u>	<u>2,354,791</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	<u>2,354,791</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 3,942,641</u></u>	<u><u>\$ 2,354,791</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Net OPEB liability - ending (a) - (b)	<u><u>\$ 28,679,881</u></u>	<u><u>\$ 29,905,403</u></u>	<u><u>\$ 44,216,089</u></u>	<u><u>\$ 46,678,213</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	12.09%	7.30%	0.00%	0.00%
Covered-employee payroll	\$ 31,768,843	\$ 33,464,500	\$ 32,648,292	\$ 28,146,800
Net OPEB liability as a percentage of covered-employee payroll	90.28%	89.36%	135.43%	165.84%
Notes to Schedule:				
<i>Benefit Change:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
<i>Salary increases:</i>	2.50%	2.50%	2.50%	4.00%
<i>Employee turnover:</i>	13.00%	13.00%	13.00%	12.00%
<i>Expected remaining service lives (years):</i>	5	5	12	15
<i>Discount Rate:</i>	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
ST. TAMMANY PARISH, LOUISIANA
Schedule of Employer Contributions
For the Year Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Valuation date	7/1/2020	7/1/2019
Discount Rate - Beginning of Year to Determine ADC	5.00%	3.50%
Discount Rate - As of End of Year Measurement Date	5.00%	5.00%
Actuarially determined contribution	\$ 2,331,470	\$ 2,953,721
Contributions in relation to the actuarially determined contribution		
Employer contributions to trust	1,281,640	2,354,790
Employer-paid retiree premiums	<u>976,594</u>	<u>984,899</u>
	<u>2,258,234</u>	<u>3,339,689</u>
Contribution deficiency (excess)	<u>\$ 73,236</u>	<u>\$ (385,968)</u>
Covered-employee payroll	\$ 31,768,843	\$ 33,464,500
Contributions as a percentage of covered employee payroll	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	Flat 5.5% annually for 10 years and 4.5% annually thereafter
Salary increases	2.5% annually
Retirement age	Attainment of 30 years of service at any age; or age 60 and 15 years of service.
Mortality	RP-2000 without projection
Turnover	Age specific table with an average of 13% when applied to the

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

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Investment Returns
For the Year Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	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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Required Supplemental Information (Part III)



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 Eight Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014
Measurement Period	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Proportion of the net pension liability	4.410718%	4.565583%	4.436167%	5.007747%	4.991651%	5.004422%	4.979735%	5.071537%
Proportionate share of the net pension liability	\$ 30,527,254	\$ 21,596,253	\$ 17,011,141	\$ 21,684,915	\$ 31,681,485	\$ 22,307,301	\$ 19,719,771	\$ 33,989,159
Covered payroll during measurement period	\$ 32,622,980	\$ 32,057,078	\$ 30,540,416	\$ 34,720,913	\$ 34,239,113	\$ 33,270,225	\$ 32,164,226	\$ 32,130,574
Proportionate share of the net pension liability as a percentage of its covered payroll	93.58%	67.37%	55.70%	62.45%	92.53%	67.05%	61.31%	105.78%
Plan fiduciary net position as a percentage of the total pension liability	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%

Notes:

Information related to 2013 through 2012 is not available.

Changes in Assumptions:

For measurement periods ended June 30, 2020, 2019, 2018, 2015, 2014, and 2013, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed six years as the expected remaining service lives. For measurement periods ended June 30, 2017 and 2016, seven years was assumed. The report for the Sheriffs' Pension and Relief fund is available on the Louisiana Legislative Auditor's website at www.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 Nine Fiscal Years

	Fiscal Years								
	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contributions	\$ 4,036,440	\$ 3,996,315	\$ 3,926,992	\$ 3,893,903	\$ 4,600,521	\$ 4,707,878	\$ 4,741,007	\$ 4,467,611	\$ 4,257,301
Contributions in relation to the statutorily required contributions	(4,036,440)	(3,996,315)	(3,926,992)	(3,893,903)	(4,600,521)	(4,707,878)	(4,741,007)	(4,467,611)	(4,257,301)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll during fiscal year	32,950,531	32,622,980	32,057,078	30,540,416	34,720,913	34,239,113	33,270,225	32,164,226	32,130,574
Contributions as a percentage of covered payroll	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%

Notes:

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

Information related to 2012 is not available.

Combining and Individual Fund Financial Statements



Nonmajor Governmental Funds

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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Nonmajor Governmental Funds
June 30, 2021

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.

Crime Lab Special Revenue Fund

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

Bond Sinking Fund

The Bond Sinking Fund accounts for all scheduled bond payments issued related to the Series 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, 2021

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 1,853,885	\$ 1,007,342	\$ 13,050	\$ 2,874,277
Receivables	2,200	-	-	2,200
Total Assets	\$ 1,856,085	\$ 1,007,342	\$ 13,050	\$ 2,876,477
Liabilities				
Accounts Payable	\$ 108,598	\$ -	\$ -	\$ 108,598
Accrued Liabilities	3,865	-	-	3,865
Total Liabilities	112,463	-	-	112,463
Fund Balances				
Restricted, reported in:				
Special Revenue Fund	-	1,007,342	-	1,007,342
Bond Sinking Fund	-	-	13,050	13,050
Committed, reported in:				
Special Revenue Fund	1,743,622	-	-	1,743,622
Total Fund Balances	1,743,622	1,007,342	13,050	2,764,014
Total Liabilities and Fund Balances	\$ 1,856,085	\$ 1,007,342	\$ 13,050	\$ 2,876,477

See independent auditors' report.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental Revenues				
State Supplemental Pay	\$ 9,255	\$ -	\$ -	\$ 9,255
Fees, Charges and Commissions for Services				
Criminal Fees	-	242,636	-	242,636
Commissions	532,684	-	-	532,684
Interest Earnings	1,464	1,115	2	2,581
Total Revenues	543,403	243,751	2	787,156
Expenditures				
Public Safety				
Personnel Services	82,139	-	-	82,139
Payroll Benefits	24,112	-	-	24,112
Operating Expenses	957	132,000	-	132,957
Professional Fees	7,530	123,143	-	130,673
Materials and Supplies	1,564	-	-	1,564
Insurance	748	48,640	-	49,388
Debt Service				
Principal	-	-	1,420,000	1,420,000
Interest	-	-	564,658	564,658
Issuance Costs	-	-	121,100	121,100
Capital Outlays	149,000	-	-	149,000
Total Expenditures	266,050	303,783	2,105,758	2,675,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	277,353	(60,032)	(2,105,756)	(1,888,435)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	1,894,768	1,894,768
Refunding Bonds Issued	-	-	4,645,000	4,645,000
Premium on Refunding Bonds Issued	-	-	425,989	425,989
Payment to Refunded Bond Escrow Agent	-	-	(4,860,000)	(4,860,000)
Total Other Financing Sources (Uses)	-	-	2,105,757	2,105,757
Net Changes in Fund Balances	277,353	(60,032)	1	217,322
Fund Balances, Beginning of Year	1,466,269	1,058,944	13,049	2,538,262
Prior Period Adjustment - Implementation of GASB 84	-	8,430	-	8,430
Fund Balances, Beginning of Year, as restated	1,466,269	1,067,374	13,049	2,546,692
Fund Balances, End of Year	\$ 1,743,622	\$ 1,007,342	\$ 13,050	\$ 2,764,014

See independent auditors' report.

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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, 2021

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, 2021

	Fines and Costs Fund	Jail Custodial Fund	Tax Collector Fund	Sheriff's Fund	Total Custodial Funds
Assets					
Cash and Cash Equivalents					
Deposits - Restricted	\$ 340,260	\$ 459,621	\$ 1,222,729	\$ 2,928,890	\$ 4,951,500
Deposits - Other	224,794	97,255	24,413,705	-	24,735,754
Property Tax Receivable	-	-	804,996	-	804,996
Total Assets	<u>\$ 565,054</u>	<u>\$ 556,876</u>	<u>\$ 26,441,430</u>	<u>\$ 2,928,890</u>	<u>\$ 30,492,250</u>
Liabilities					
Due to local governments	\$ 207,335	\$ 62,507	\$ 25,204,597	\$ -	\$ 25,474,439
Due to others	17,459	34,748	14,104	-	66,311
Total Liabilities	<u>224,794</u>	<u>97,255</u>	<u>25,218,701</u>	<u>-</u>	<u>25,540,750</u>
Net Position					
Restricted for individuals and organizations	-	459,621	1,222,729	2,928,890	4,611,240
Restricted for other governments	340,260	-	-	-	340,260
Total Net Position	<u>\$ 340,260</u>	<u>\$ 459,621</u>	<u>\$ 1,222,729</u>	<u>\$ 2,928,890</u>	<u>\$ 4,951,500</u>

See independent auditors' report.

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Changes in Fiduciary Net Position - Fiduciary Funds
Fiduciary Funds - Custodial Funds
For the Year Ended June 30, 2021

	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	\$ 3,012,992	\$ 503,984	\$ -	\$ -	\$ 3,516,976
Fees collected for other organizations	-	85,524	-	-	85,524
Inmate Trust Funds received	-	3,082,365	-	-	3,082,365
Interest income collected for other governments	-	825	2,109	-	2,934
Property taxes collected for other governments	-	-	302,067,387	-	302,067,387
Delinquent interest income collected for other governments	-	-	782,028	-	782,028
Sales taxes collected for other governments	-	-	251,035,428	-	251,035,428
Occupational license fees collected for other governments	-	-	3,695,290	-	3,695,290
State revenue sharing funds received for other governments	-	-	4,650,852	-	4,650,852
Redemption fees collected for other governments	-	-	82,940	-	82,940
Bail bond cash receipts	-	-	-	643,755	643,755
Funds received in connection with civil suits and sheriff's sales	-	-	-	10,074,338	10,074,338
Garnishments received	-	-	-	1,614,858	1,614,858
Total Additions	<u>3,012,992</u>	<u>3,672,698</u>	<u>562,316,034</u>	<u>12,332,951</u>	<u>581,334,675</u>
Deductions					
Fees disbursed to other governments	2,748,010	503,984	-	987,195	4,239,189
Fees disbursed to other organizations	-	85,524	-	10,765,742	10,851,266
Inmate Trust Funds disbursed	-	3,000,796	-	-	3,000,796
Interest income disbursed to other governments	-	825	1,390	-	2,215
Property taxes disbursed to other governments	-	-	302,167,914	-	302,167,914
Delinquent interest disbursed to other governments	-	-	781,668	-	781,668
Sales taxes disbursed to other governments	-	-	251,036,147	-	251,036,147
Occupational license fees disbursed to other governments	-	-	3,695,290	-	3,695,290
State Revenue Sharing funds disbursed to other governments	-	-	4,650,852	-	4,650,852
Redemption fees Paid to Clerk of Court	-	-	82,940	-	82,940
Total Deductions	<u>2,748,010</u>	<u>3,591,129</u>	<u>562,416,201</u>	<u>11,752,937</u>	<u>580,508,277</u>
Net Increase (decrease) in fiduciary net position	<u>264,982</u>	<u>81,569</u>	<u>(100,167)</u>	<u>580,014</u>	<u>826,398</u>
Net Position - Beginning of Year, as restated	75,278	378,052	1,322,896	2,348,876	4,125,102
Net Position - End of Year	<u>\$ 340,260</u>	<u>\$ 459,621</u>	<u>\$ 1,222,729</u>	<u>\$ 2,928,890</u>	<u>\$ 4,951,500</u>

See independent auditors' report.

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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:

\$25,636,434 is the amount of cash on hand in the Tax Collector Fund on the 30th day of June 2021.

He further deposed and said:

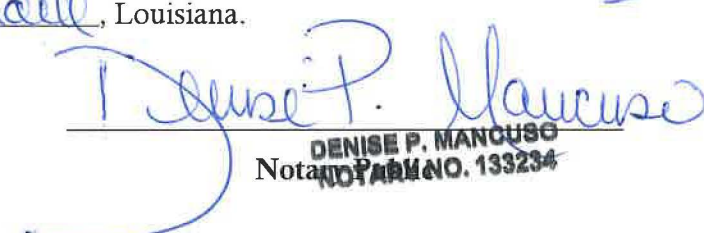
All itemized statements of the amount of taxes collected for tax year 2020, by taxing authority, are true and correct.

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 21 day of December 2021, in my office in Slidell, Louisiana.



DENISE P. MANCUSO
Notary Public
NOTARY NO. 133234

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, 2021

Agency Head Name: Sheriff Randy Smith

Purpose	Amount
Salary	\$177,207.24
Benefits-insurance	\$9,563.90
Benefits-retirement	\$20,869.56
Benefits-Expense Account	-0-
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$910.00
Conference travel	\$1,447.68
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

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

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

See independent auditors' report.

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Justice System Funding Schedule - Receiving Entity
 As Required by Act 87 of the 2020 Regular Legislative Session
 Cash Basis Presentation
 LLA Entity ID # 3117
 For the Year Ended June 30, 2021

First Six- Month Period Ended 12/31/2020	Second Six- Month Period Ended 6/30/2021
---------------------------------------------------	---------------------------------------------------

Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

<i>Department of Justice - US Marshals, Asset Forfeiture/Sales</i>	114,562	-
<i>Department of Homeland Security - Customs & Border Protection, Asset Forfeiture/Sales</i>	3,886	290,612
<i>Warren L. Montgomery - District Attorney, Restitution</i>	-	347
<i>St. Tammany Parish Government, Criminal Court Costs/Fees</i>	9,384	12,478
<i>St. Tammany Parish Government, Civil Fees</i>	8,364	9,044
<i>St. Tammany Parish Government, Criminal Court Costs/Fees</i>	450	1,700
<i>City Court Of Bogalusa, Criminal Court Costs/Fees</i>	2,452	2,980
<i>City Court Of East St Tammany, Criminal Court Costs/Fees</i>	14,479	49,715
<i>City Court Of Slidell, Criminal Court Costs/Fees</i>	28,047	-
<i>City Of Covington, Criminal Court Costs/Fees</i>	3,690	-
<i>City Of Mandeville, Criminal Court Costs/Fees</i>	8,060	11,208
<i>Town Of Abita Springs, Criminal Court Costs/Fees</i>	560	420
<i>Washington Parish Sheriffs Office, Criminal Court Costs/Fees</i>	7,976	8,871
<i>Warren L. Montgomery - District Attorney, Bond Fees</i>	42,784	-
<i>Warren L. Montgomery - District Attorney, Asset Forfeiture/Sales</i>	27,182	72,983
Subtotal Receipts	271,876	460,358

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

-	-
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ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
LLA Entity ID # 3117
For the Year Ended June 30, 2021

	First Six- Month Period Ended 12/31/2020	Second Six- Month Period Ended 6/30/2021
Beginning Balance of Amounts Collected (i.e. cash on hand)	2,678,631	3,018,597
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	6,545,412	7,214,848
Bond Fees	548,242	563,317
Asset Forfeiture/Sale	-	19,623
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	1,042,942	1,167,333
Criminal Fines - Contempt	1,426	2,125
Criminal Fines - Other	455,890	538,453
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	28,699	33,371
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	42,649	223,009
Subtotal Collections	8,665,260	9,762,079
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
District Attorney, Parish of St. Tammany, Criminal Fines - Other	54,031	65,919
St. Tammany Parish Government, Criminal Fines - Other	345,418	413,971
St. Tammany Parish Clerk of Court, Criminal Court Costs/Fees	142,553	176,431
St. Tammany Parish Government, Criminal Court Costs/Fees	56,470	68,286
District Attorney, Parish of St. Tammany, Criminal Court Costs/Fees	140,283	170,705
22nd JDC Indigent Defender, Criminal Court Costs/Fees	232,749	281,794
Louisiana Supreme Court, Criminal Court Costs/Fees	2,094	2,477
LA Commission On Law Enforcement, Law Enforcement Training & Assistance Fund, Criminal Court Costs/Fees	10,219	12,384
LA Commission On Law Enforcement Crime Victims Reparations Fund, Criminal Court Costs/Fees	5,298	8,016
LA Dept. of Wildlife & Fisheries, Criminal Court Costs/Fees	75	105
LA Treasury Keep LA Beautiful Fund, Criminal Court Costs/Fees	-	25
Florida Parishes Juvenile Center, Criminal Court Costs/Fees	26,000	31,560
St. Tammany Parish Government O.D.P.O.W.F. Account, Criminal Court Costs/Fees	13,523	16,540
St. Tammany Parish Coroner's Office, Criminal Court Costs/Fees	8,306	11,339
St. Tammany Parish Government 22nd JDC Criminal Court Fund, Criminal Court Costs/Fees	13,938	18,560
Treasurer, State of LA - CMIS, Criminal Court Costs/Fees	17,876	21,612
DHH-THSCI LDHH Traumatic Head & Spinal, Criminal Court Costs/Fees	5,334	5,236
St. Tammany Parish Government Domestic Violence Fund, Criminal Court Costs/Fees	1,350	2,125
Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees	600	360
22nd JDC Expense Fund, Criminal Court Costs/Fees	25,749	31,125
St. Tammany Parish Government 22nd JDC Commissioner Fund, Criminal Court Costs/Fees	42,205	50,845
22nd JDC Drug Court Fund, Criminal Court Costs/Fees	2,544	2,996
22nd JDC Fins/Casa Fund, Criminal Court Costs/Fees	5,050	6,535
Crimestoppers, Inc., Criminal Court Costs/Fees	10,320	12,496
St. Tammany Parish Government - 22nd JDC Jury Costs, Criminal Court Costs/Fees	62,584	75,868

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
LLA Entity ID # 3117
For the Year Ended June 30, 2021

	First Six- Month Period Ended 12/31/2020	Second Six- Month Period Ended 6/30/2021
Less: Disbursements To Governments & Nonprofits (continued):		
<i>LA State Police Training Academy, Criminal Court Costs/Fees</i>	5,631	6,924
<i>Mandeville Police Department, Criminal Court Costs/Fees</i>	100	350
<i>City of Covington Police Department, Criminal Court Costs/Fees</i>	350	400
<i>Pearl River Police Department, Criminal Court Costs/Fees</i>	100	50
<i>Slidell Police Department, Criminal Court Costs/Fees</i>	150	350
<i>LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees</i>	-	176
<i>State of LA, GNOEC, Criminal Court Costs/Fees</i>	15	50
<i>LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees</i>	3,758	4,493
<i>DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees</i>	8,190	9,565
<i>Disability Affairs Trust Fund, Criminal Court Costs/Fees</i>	413	826
<i>St. Tammany Parish Clerk of Court, Bond Fees</i>	600	1,752
<i>District Attorney of St. Tammany Parish, Bond Fees</i>	9,596	-
<i>St. Tammany Parish Government, 22nd JDC Criminal Court Fund, Asset Forfeiture/Sale</i>	-	3,859
<i>District Attorney - Parish of St. Tammany, Asset Forfeiture/Sale</i>	-	3,859
<i>Louisiana District Attorney's Association, Asset Forfeiture/Sales</i>	-	195
<i>City of Mandeville, Asset Forfeiture/Sale</i>	-	2,939
<i>St. Tammany Parish Clerk of Court, Asset Forfeiture/Sale</i>	-	133
<i>Calcasieu Parish Clerk of Court, Civil Fees</i>	249	187
<i>East Baton Rouge Clerk of Court, Civil Fees</i>	1,671	1,587
<i>East Baton Rouge Sheriff's Office, Civil Fees</i>	1,964	1,512
<i>Hammond City Court, Civil Fees</i>	215	150
<i>Lafayette Parish Clerk of Court, Civil Fees</i>	220	209
<i>Lafourche Parish Clerk of Court, Civil Fees</i>	171	30
<i>Louisiana Department of Justice, Civil Fees</i>	788	-
<i>Natchitoches Parish Clerk of Court, Civil Fees</i>	60	-
<i>Orleans First City Court - Constable, Civil Fees</i>	967	661
<i>Orleans Parish Sheriff, Civil Fees</i>	2,176	1,155
<i>Rapides Parish Clerk of Court, Civil Fees</i>	135	30
<i>Slidell City Court, Civil Fees</i>	500	185
<i>St. Bernard Parish Clerk of Court, Civil Fees</i>	587	1,275
<i>St. James Parish Clerk of Court, Civil Fees</i>	57	30
<i>St. Landry Parish Clerk of Court, Civil Fees</i>	120	30
<i>St. Tammany Parish Clerk of Court Recording, Civil Fees</i>	23,715	26,365
<i>St. Tammany Parish Clerk of Court Clerk Fees, Civil Fees</i>	85,977	84,592
<i>Iberia Parish Clerk of Court, Civil Fees</i>	90	-
<i>Lafayette Parish City Court, Civil Fees</i>	16	-
<i>LA Department of Public Safety, Civil Fees</i>	72	128
<i>St. Tammany Parish Clerk of Court, Civil Fees</i>	106	818
<i>Sheriff's Office Washington Parish, Civil Fees</i>	185	171
<i>Tangipahoa Parish Sheriff, Civil Fees</i>	601	331
<i>Iberville Parish Clerk Of Court, Civil Fees</i>	68	71
<i>Lafayette Parish Sheriff's Office, Civil Fees</i>	204	194
<i>Ascension Parish Clerk of Court, Civil Fees</i>	27	-
<i>Bossier Parish Clerk of Court, Civil Fees</i>	59	41

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
LLA Entity ID # 3117
For the Year Ended June 30, 2021

	First Six- Month Period Ended 12/31/2020	Second Six- Month Period Ended 6/30/2021
Less: Disbursements To Governments & Nonprofits (continued):		
<i>St. John the Baptist Parish Clerk of Court, Civil Fees</i>	176	61
<i>Acadia Parish Clerk of Court, Civil Fees</i>	60	30
<i>Clerk of Court Vernon Parish, Civil Fees</i>	30	-
<i>Houma City Court, Civil Fees</i>	60	-
<i>St. Martin Parish Clerk of Court, Civil Fees</i>	131	11
<i>St. Mary Parish Clerk of Court, Civil Fees</i>	42	101
<i>Tangipahoa Parish Clerk of Court, Civil Fees</i>	30	-
<i>City Court of Port Allen, Civil Fees</i>	30	-
<i>Monroe City Court, Civil Fees</i>	20	-
<i>West Baton Rouge Parish Clerk of Court, Civil Fees</i>	81	82
<i>Denham Springs City Court, Civil Fees</i>	5	10
<i>St. Bernard Parish Sheriff's Office, Civil Fees</i>	95	-
<i>Washington Parish Clerk of Court, Civil Fees</i>	36	86
<i>Shreveport City Court, Civil Fees</i>	41	-
<i>Vermilion Parish Clerk of Court, Civil Fees</i>	30	59
<i>City Court of Thibodaux, Civil Fees</i>	21	-
<i>City Court of Ruston, Civil Fees</i>	6	-
<i>Jefferson Parish Sheriff's Office, Civil Fees</i>	275	537
<i>Clerk of Court Terrebonne Parish, Civil Fees</i>	41	-
<i>Lafayette City Court, Civil Fees</i>	10	79
<i>Ouachita Parish Clerk of Court, Civil Fees</i>	27	-
<i>Iberville Parish Sheriff, Civil Fees</i>	34	-
<i>Sheriff's Office St John the Baptist, Civil Fees</i>	5	-
<i>Calcasieu Parish Sheriff, Civil Fees</i>	131	209
<i>Ascension Parish Sheriff, Civil Fees</i>	56	14
<i>City Court of East St. Tammany, Civil Fees</i>	30	69
<i>Sabine Parish Clerk of Court, Civil Fees</i>	46	-
<i>Caddo Parish Clerk of Court, Civil Fees</i>	-	41
<i>Rapides Parish Sheriff's Office, Civil Fees</i>	-	120
<i>Jefferson First Justice of the Peace Court, Civil Fees</i>	-	30
<i>St. Landry Parish Sheriff's Office, Civil Fees</i>	-	71
<i>Clerk of Court Cameron Parish, Civil Fees</i>	-	10
<i>St Tammany Parish Government, Civil Fees</i>	-	957
<i>Orleans Second City Court, Civil Fees</i>	-	152
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	433,440	426,159
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Fines - Other	54,778	66,728
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Court Costs/Fees	105,400	126,326
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office Crime Lab, Criminal Court Costs/Fees	47,521	57,544
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Bond Fees	16,362	28,880
Amounts "Self-Disbursed" to Collecting Agency, Asset Forfeiture/Sale	-	8,638
Amounts "Self-Disbursed" to Collecting Agency, Civil Fees	456,665	509,001

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
 As Required by Act 87 of the 2020 Regular Legislative Session
 Cash Basis Presentation
 LLA Entity ID # 3117
 For the Year Ended June 30, 2021

	First Six- Month Period Ended 12/31/2020	Second Six- Month Period Ended 6/30/2021
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	5,255,323	5,572,377
Bond Fee Refunds	287,856	136,908
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	263,229	650,832
Payments to 3rd Party Collection/Processing Agencies	28,699	33,371
Subtotal Disbursements/Retainage	8,325,294	9,262,476
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	3,018,597	3,518,200
Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	226,571,758	227,272,180
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

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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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net investment in Capital Assets	\$ 22,371,332	\$ 19,890,272	\$ 20,336,025	\$ 21,256,899	\$ 21,340,059	\$ 21,629,125	\$ 23,539,748	\$ 23,216,715	\$ 22,606,051	\$ 22,443,444
Restricted for:										
Equitable Sharing	451,468	61,277	48,666	87,859	183,961	-	-	-	-	-
Donations	22,656	-	-	-	-	-	-	-	-	-
Crime Lab Expenditures	1,007,342	1,058,944	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597
Debt Service	13,050	13,049	12,967	12,908	12,002	11,974	11,968	11,957	11,949	11,943
Capital Projects Fund	-	-	-	2,150	1,159,373	-	-	-	-	-
Unrestricted	(4,968,312)	(13,820,765)	(24,349,598)	(29,911,685)	(38,979,256)	(18,694,513)	(22,963,758)	(23,831,024)	(3,139,856)	(299,016)
Total Governmental Activities Net Position	\$ 18,897,536	\$ 7,202,777	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223	\$ 21,172,285	\$ 23,607,968
Total Primary Government Net Position	\$ 18,897,536	\$ 7,202,777	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223	\$ 21,172,285	\$ 23,607,968

NOTE:

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

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

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

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

Table 2

(Unaudited)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental Activities										
Public Safety	\$ 68,940,812	\$ 65,870,549	\$ 67,655,545	\$ 64,676,529	\$ 70,682,777	\$ 71,386,067	\$ 70,086,867	\$ 70,407,737	\$ 71,352,944	\$ 67,896,375
Interest on Long-Term Debt	475,565	567,906	604,956	634,189	662,339	919,375	676,902	242,806	501,062	413,070
Total Governmental Activities Expenses	<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>	<u>70,763,769</u>	<u>70,650,543</u>	<u>71,854,006</u>	<u>68,309,445</u>
Total Primary Government Expenses	<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>	<u>\$ 70,763,769</u>	<u>\$ 70,650,543</u>	<u>\$ 71,854,006</u>	<u>\$ 68,309,445</u>
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 20,789,786	\$ 20,246,537	\$ 19,827,862	\$ 18,487,824	\$ 22,966,467	\$ 21,363,488	\$ 20,113,687	\$ 20,205,527	\$ 25,570,788	\$ 23,931,774
Operating Grants and Contributions	17,915,492	17,032,277	14,639,318	9,110,092	6,188,325	5,872,842	5,563,283	3,851,162	3,937,159	4,430,879
Total Governmental Activities Program Revenues	<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>	<u>25,676,970</u>	<u>24,056,689</u>	<u>29,507,947</u>	<u>28,362,653</u>
Total Primary Government Program Revenues	<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>	<u>\$ 25,676,970</u>	<u>\$ 24,056,689</u>	<u>\$ 29,507,947</u>	<u>\$ 28,362,653</u>
Net (Expense) Revenue										
Governmental Activities	<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>	<u>(45,086,799)</u>	<u>(46,593,854)</u>	<u>(42,346,059)</u>	<u>(39,946,792)</u>
Total Primary Government Net (Expense) Revenue	<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>	<u>\$ (45,086,799)</u>	<u>\$ (46,593,854)</u>	<u>\$ (42,346,059)</u>	<u>\$ (39,946,792)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429	\$ 18,127,726
Sales and Use Taxes	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	98,394	63,104	227,447	8,950,465	11,925,644	11,537,051	11,091,107	10,530,878	10,239,921	9,628,014
Interest and Investment Earnings	50,261	274,944	367,367	222,271	60,759	42,501	43,898	69,933	63,973	86,883
Miscellaneous										
Other Revenues	235,330	484,634	1,123,183	1,237,214	1,083,018	2,735,817	2,783,208	4,093,657	615,720	828,707
Special Community Disaster Loan Forgiveness	-	-	-	-	-	-	-	11,315,552	-	-
Gain (loss) on Disposal of Assets	414,766	-	-	-	-	-	-	-	(101,588)	-
Total Governmental Activities General Revenues	<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>	<u>45,401,697</u>	<u>56,309,340</u>	<u>39,910,376</u>	<u>38,298,369</u>
Total Primary Government General Revenues	<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>	<u>\$ 45,401,697</u>	<u>\$ 56,309,340</u>	<u>\$ 39,910,376</u>	<u>\$ 38,298,369</u>

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

Table 2 (continued)

(Unaudited)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Extraordinary items										
Special Community Disaster Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Net Position										
Governmental Activities	11,694,759	9,410,877	4,627,022	7,839,866	4,699,290	1,908,231	314,898	9,715,486	(2,435,683)	(1,648,423)
Total Primary Government	\$ 11,694,759	\$ 9,410,877	\$ 4,627,022	\$ 7,839,866	\$ 4,699,290	\$ 1,908,231	\$ 314,898	\$ 9,715,486	\$ (2,435,683)	\$ (1,648,423)

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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Nonspendable	\$ 411,039	\$ 209,758	\$ 211,471	\$ 217,715	\$ 197,414	\$ 110,594	\$ 112,546	\$ 119,574	\$ 97,096	\$ 181,560
Restricted	474,124	61,277	48,666	87,859	183,961	-	-	-	-	-
Assigned	2,714,938	-	1,780,560	822,910	-	-	-	-	-	-
Unassigned	21,238,496	28,844,650	28,920,009	22,342,775	16,285,769	13,323,506	10,177,511	9,847,360	9,905,682	9,861,837
Total General Fund	\$ 24,838,597	\$ 29,115,685	\$ 30,960,706	\$ 23,471,259	\$ 16,667,144	\$ 13,434,100	\$ 10,290,057	\$ 9,966,934	\$ 10,002,778	\$ 10,043,397
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ 4,290	\$ 20,413	\$ 18,029	\$ 10,216	\$ -	\$ -	\$ 3,637	\$ 7,485
Restricted, reported in:										
Special Revenue Funds	1,007,342	1,067,374	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597
Bond Sinking Fund	13,050	13,049	12,967	12,908	12,002	11,974	11,968	11,957	11,949	11,943
Capital Projects Fund	-	-	-	2,150	1,159,373	2,340,279	8,641,345	17,649,397	7,527,650	7,589,003
Committed, reported in:										
Capital Projects Fund	24,008,248	10,564,315	5,608,775	5,565,094	5,530,763	5,523,755	5,520,990	5,318,522	4,880,447	5,240,549
Special Revenue Funds	1,743,622	1,466,269	1,210,958	922,695	735,151	537,618	694,270	524,918	453,865	363,555
Assigned, reported in:										
Special Revenue Funds	-	-	963,799	4,190,193	4,215,813	2,882,163	2,452,311	2,427,052	2,388,808	2,459,646
Total All Other Governmental Funds	\$ 26,772,262	\$ 13,111,007	\$ 8,854,344	\$ 11,739,915	\$ 12,589,719	\$ 11,948,771	\$ 18,414,047	\$ 27,900,421	\$ 16,960,497	\$ 17,123,778
Total All Funds	\$ 51,610,859	\$ 42,226,692	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 28,704,104	\$ 37,867,355	\$ 26,963,275	\$ 27,167,175

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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Taxes (See Table 5)	\$ 41,607,107	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765
Intergovernmental Revenues	15,958,984	15,161,379	13,055,687	16,072,722	16,174,930	15,536,109	14,880,551	14,382,040	14,177,080	14,058,893
Fees, Charges, and Commissions for Services	20,789,786	20,246,537	19,827,862	18,487,824	22,966,467	21,363,488	20,113,687	20,205,527	25,570,788	23,931,774
Interest and Investment Earnings	47,858	260,708	348,192	206,746	58,755	41,657	42,594	68,504	62,510	85,145
Other Revenues	1,128,696	461,484	1,128,624	1,245,613	1,108,397	2,758,215	2,827,421	4,257,910	615,720	828,707
Total Revenues	\$ 79,532,431	\$ 73,877,944	\$ 71,062,711	\$ 71,155,623	\$ 74,128,742	\$ 72,361,443	\$ 69,347,737	\$ 69,213,301	\$ 69,518,448	\$ 66,659,284
Expenditures										
Current										
Public Safety	\$ 63,784,790	\$ 61,843,657	\$ 62,007,087	\$ 58,796,122	\$ 62,582,782	\$ 64,379,049	\$ 63,503,095	\$ 62,836,118	\$ 63,373,457	\$ 60,153,646
Intergovernmental										
Transfer to St. Tammany Parish Council	-	-	-	1,420,255	1,882,656	1,877,357	1,865,570	1,852,363	1,690,881	1,531,850
Debt Service										
Principal	1,420,000	1,370,000	1,325,000	1,275,000	1,230,000	1,195,000	295,000	285,000	270,000	900,000
Interest	564,658	584,956	614,956	643,806	671,606	695,506	676,902	242,806	248,206	158,056
Issuance costs	121,100	-	-	-	-	-	-	-	-	-
Capital Outlay	3,187,065	6,003,184	2,728,502	3,066,129	3,020,887	7,535,764	12,170,421	8,839,006	4,139,804	1,898,341
Total Expenditures	\$ 69,077,613	\$ 69,801,797	\$ 66,675,545	\$ 65,201,312	\$ 69,387,931	\$ 75,682,676	\$ 78,510,988	\$ 74,055,293	\$ 69,722,348	\$ 64,641,893
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,454,818	\$ 4,076,147	\$ 4,387,166	\$ 5,954,311	\$ 4,740,811	\$ (3,321,233)	\$ (9,163,251)	\$ (4,841,992)	\$ (203,900)	\$ 2,017,391
Other Financing Sources (Uses)										
Increase in Obligations Under Capital Leases	\$ -	\$ -	\$ 216,710							
Transfers In	17,581,690	9,281,538	1,939,956	1,918,806	1,901,606	2,578,082	2,751,661	1,052,806	835,719	3,277,470
Transfers Out	(18,863,330)	(11,636,328)	(1,939,956)	(1,918,806)	(2,768,425)	(2,578,082)	(2,751,661)	(1,052,806)	(835,719)	(3,277,470)
Bond Proceeds	5,070,989	-	-	-	-	-	-	15,746,072	-	8,000,000
Payment to Refunded Bond Escrow Agent	(4,860,000)	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (1,070,651)	\$ (2,354,790)	\$ 216,710	\$ -	\$ (866,819)	\$ -	\$ -	\$ 15,746,072	\$ -	\$ 8,000,000
Net Change in Fund Balances	\$ 9,384,167	\$ 1,721,357	\$ 4,603,876	\$ 5,954,311	\$ 3,873,992	\$ (3,321,233)	\$ (9,163,251)	\$ 10,904,080	\$ (203,900)	\$ 10,017,391
Fund Balances										
Beginning of Year	42,226,692	39,815,050	35,211,174	29,256,863	25,382,871	28,704,104	26,963,275	26,963,275	27,167,175	17,149,784
Restatement - Implementation of GASB 84	-	690,285	-	-	-	-	-	-	-	-
End of Year	\$ 51,610,859	\$ 42,226,692	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 17,800,024	\$ 37,867,355	\$ 26,963,275	\$ 27,167,175
Debt Service as a Percentage of Noncapital Expenditures	3.20%	3.06%	3.03%	3.09%	2.87%	2.77%	1.47%	0.81%	0.79%	1.69%

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*.

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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429	\$ 18,127,726
Sales and Use Taxes	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039
Total Tax Revenues	\$ 41,607,107	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765

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
2021	2,135,726,118	624,123,009	157,783,100	2,917,632,227	536,658,854	2,380,973,373	26,149,213,640	11.14	11.16%
2020	1,947,778,114	575,347,015	138,915,490	2,662,040,619	525,755,305	2,136,285,314	23,869,089,867	11.69	11.15%
2019	1,900,639,068	552,300,838	133,340,220	2,586,280,126	517,271,813	2,069,008,313	23,221,757,147	11.69	11.14%
2018	1,844,442,348	547,880,131	136,798,010	2,529,120,489	507,774,412	2,021,346,077	22,644,149,727	11.66	11.17%
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%
2014	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19,836,646,467	11.66	11.16%
2013	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19,561,944,987	11.66	11.10%
2012	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	18,728,216,397	11.73	11.09%

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

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

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

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

Table 7

Taxpayer	For the Fiscal Year Ending					
	June 30, 2021			June 30, 2012		
	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.	\$ 46,850,480	1	1.97%	\$ 38,279,150	1	2.42%
Florida Marine Transporters	16,713,110	2	0.70%	10,928,940	3	0.69%
Weeks Marine	15,203,350	3	0.64%			
Atmos Energy Louisiana	14,566,870	4	0.61%	7,150,260	6	0.45%
Associated Wholesale Grocers	13,460,580	5	0.57%			
Tri-States NGL Pipeline, LLC	12,374,440	6	0.52%			
Chevron USA Inc.	11,471,222	7	0.48%	10,600,950	4	0.67%
Bell South Communications	9,691,820	8	0.41%			
Regions Bank	9,574,345	9	0.40%			
Parkway Pipeline, LLC	9,533,790	10	0.40%			
AT&T Southeast Tax Dept.				17,906,690	2	1.13%
Capital One, N.A.				9,399,190	5	0.59%
JP Morgan Chase Bank				6,945,623	7	0.44%
Wash.-St. Tammany Elec. Coop				6,826,050	8	0.43%
Verizon Wireless				6,375,390	9	0.40%
Louisiana Heart Hospital, LLC				5,711,779	10	0.36%
	<u>\$ 159,440,007</u>		<u>6.70%</u>	<u>\$ 120,124,022</u>		<u>7.58%</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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.14	11.69	11.69	11.66	11.25	11.66	11.66	11.66	11.66	11.73
Overlapping Governments' Rates:										
Parish Government	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01	19.43	19.54
School District	62.00	64.41	64.41	65.41	66.41	68.18	68.18	68.18	68.18	68.45
Other Parish-Wide	9.12	9.24	9.39	9.40	9.40	9.64	9.74	9.86	9.96	10.20
Cities, Towns and Villages	88.26	91.77	91.63	93.02	92.97	89.44	97.86	97.90	94.64	99.10
Fire Districts	343.84	351.71	351.71	351.71	351.71	352.54	342.62	346.82	352.66	354.68
Lighting Districts	12.89	16.29	16.29	15.30	15.30	17.65	17.65	17.65	18.44	18.58
Recreational Districts	56.21	57.85	57.90	61.70	60.20	70.88	67.68	72.98	70.83	66.13
Other Districts	10.59	10.39	14.00	14.00	16.95	17.90	19.00	19.75	20.00	20.00

SOURCE:
 St. Tammany Parish Assessor's Office

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

Table 9

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total Tax Levy	26,523,830	24,973,044	24,186,596	23,568,771	22,039,862	21,345,034	20,726,772	19,986,938	19,480,929	18,541,477
Current Tax Collections	26,052,463	24,658,703	23,926,671	23,023,811	21,760,572	20,930,650	20,265,465	19,676,861	18,569,039	18,024,948
Percent of Levy Collected	98%	99%	99%	98%	99%	98%	98%	98%	95%	97%
Collections for Prior Years	98,948	42,086	95,651	101,716	133,976	194,281	124,691	91,581	283,390	102,778
Total Collections	26,151,411	24,700,789	24,022,322	23,125,527	21,894,548	21,124,931	20,390,156	19,768,442	18,852,429	18,127,726
Ratio of Total Collections to Tax Levy	99%	99%	99%	98%	99%	99%	98%	99%	97%	98%

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

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

Table 10

TYPE OF BUSINESS	LAW ENFORCEMENT DISTRICT			
	June 30, 2021		June 30, 2012	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	13.47%		11.41%	
Online Retailer	3.74%			
Grocery / Discount Retailer	2.09%		3.54%	
Grocery / Discount Retailer	1.78%		2.44%	
Online Retailer	1.57%			
Grocery / Discount Retailer	1.51%		2.34%	
Grocery / Discount Retailer	1.50%		1.99%	
Grocery / Discount Retailer	1.40%		1.29%	
Grocery / Discount Retailer	1.24%		0.73%	
Grocery / Discount Retailer	0.93%			
Building Materials			1.17%	
Building Materials			0.95%	
Electronics Retailer			0.69%	
Total - 10 Largest Taxpayers	29.23%	\$ 4,518,050	26.55%	\$ 2,556,687
Total - All Other Taxpayers	70.77%	\$ 10,937,646	73.45%	\$ 7,070,352
Total - All Taxpayers	100.00%	\$ 15,455,696	100.00%	\$ 9,627,039

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Parish-Wide Rates:										
State of Louisiana	4.45%	4.45%	4.45%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%
St. Tammany Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
St. Tammany Parish Jail	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
St. Tammany Parish Court House	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
City, Town, Village and Other Jurisdiction Rates:										
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Highway 21 Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rooms To Go Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	1.00%
Camellia Square Economic Development District	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%	-	-	-

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

Table 11 (continued)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Highway 1077 Economic Development District	-	-	-	0.75%	0.75%	-	-	-	-	-
Highway 1088 Economic Development District	-	-	-	0.75%	0.75%	-	-	-	-	-
Highway 59 Economic Development District	-	-	-	0.75%	0.75%	-	-	-	-	-
Highway 434 Economic Development District	-	-	-	0.75%	0.75%	-	-	-	-	-
Airport Road Economic Development District	-	-	-	0.75%	0.75%	-	-	-	-	-

NOTES:

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

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

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

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

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

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

SOURCE:

St. Tammany Parish Sheriff's Office

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

Table 12

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Total Bonded Debt Per Capita	Total Debt Per Capita	Bonded Debt Percentage of Estimated Actual Value of Property
	Total Bonded Debt		Community Disaster Loan	Capital Lease Obligations					
	Limited Tax Revenue Bonds								
2021	\$ 14,900,564	\$ -	\$ 122,442	\$ 15,023,006	*	56	57	0.06%	
2020	16,132,646	-	158,295	\$ 16,290,941	0.09%	62	63	0.07%	
2019	17,525,717	-	198,519	\$ 17,724,236	0.11%	68	69	0.08%	
2018	18,873,788	-	-	\$ 18,873,788	0.13%	74	74	0.08%	
2017	20,171,859	-	-	\$ 20,171,859	0.14%	80	80	0.09%	
2016	21,424,930	-	-	\$ 21,424,930	0.15%	86	86	0.10%	
2015	22,643,001	-	-	\$ 22,643,001	0.16%	92	92	0.11%	
2014	22,961,072	-	-	\$ 22,961,072	0.19%	95	95	0.12%	
2013	7,500,000	9,441,448	-	\$ 16,941,448	0.14%	31	71	0.04%	
2012	7,770,000	9,441,448	-	\$ 17,211,448	0.15%	33	73	0.04%	

NOTE:

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

SOURCES:

See Table 6 for Estimated Actual Value of Property.

See Table 14 for Demographic Statistics.

* Information not available.

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2021
(Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Direct Debt:			
St. Tammany Parish Sheriff	\$ 15,023,006	100%	\$ 15,023,006
Overlapping Debt To Be Repaid with Property Taxes:			
City of Covington	** 3,356,000	100%	3,356,000
City of Slidell	*** 17,332,590	100%	17,332,590
Fire Protection District No. 1	* 1,080,000	100%	1,080,000
Fire Protection District No. 2	* 3,035,000	100%	3,035,000
Fire Protection District No. 4	* 5,080,009	100%	5,080,009
Fire Protection District No. 9	* 166,000	100%	166,000
Fire Protection District No. 12	* 2,435,000	100%	2,435,000
Fire Protection District No. 13	* 1,145,000	100%	1,145,000
Northshore Harbor Center	* 880,000	100%	880,000
Recreation District No. 1	* 5,686,376	100%	5,686,376
Recreation District No. 6	* 935,000	100%	935,000
Recreation District No. 11	* 930,000	100%	930,000
Recreation District No. 12	* 411,000	100%	411,000
Recreation District No. 14	* 18,438,122	100%	18,438,122
St. Tammany Parish Government	* 5,270,000	100%	5,270,000
St. Tammany Parish School Board	*** 272,028,818	100%	272,028,818
St. Tammany Parish Hospital Service District No. 2	* 33,110,000	100%	33,110,000
St. Tammany Parish Water District No. 2	* 1,090,000	100%	1,090,000
Town of Abita Springs	* 2,323,000	100%	2,323,000
	\$ 374,731,915		\$ 374,731,915
Other Debt:			
City of Covington	** 640,000	100%	640,000
Fire Protection District No. 11	* 98,064	100%	98,064
Fire Protection District No. 12	* 513,375	100%	513,375
Fremaux Economic Development District	*** 9,134,954	100%	9,134,954
Lakeshore Villages Master Community Development District	* 16,630,092	100%	16,630,092
Sewerage District No. 1	* 1,037,139	100%	1,037,139
St. Tammany Parish Communication District No. 1	* 5,455,000	100%	5,455,000
St. Tammany Parish Drainage District No. 5	* 21,296	100%	21,296
St. Tammany Parish Government	* 98,446,466	100%	98,446,466
St. Tammany Parish School Board	*** 1,666,667	100%	1,666,667
St. Tammany Parish Hospital Service District No. 2	* 14,020,000	100%	14,020,000
St. Tammany Parish Waterworks District No. 3	* 2,028,352	100%	2,028,352
	\$ 149,691,405		\$ 149,691,405

ST. TAMMANY PARISH SHERIFF
 ST. TAMMANY PARISH, LOUISIANA
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2021
 (Unaudited)

Table 13 (continued)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Capital Leases/Notes Payable:			
City of Covington	** 769,586	100%	769,586
Fire Protection District No. 2	* 429,844	100%	429,844
Fire Protection District No. 5	* 331,953	100%	331,953
Fire Protection District No. 6	* 215,507	100%	215,507
Fire Protection District No. 8	* 34,963	100%	34,963
Fire Protection District No. 11	* 160,483	100%	160,483
Fire Protection District No. 13	* 581,964	100%	581,964
Recreation District No. 14	* 50,861	100%	50,861
St. Tammany Parish School Board	*** 809,674	100%	809,674
Town of Abita Springs	* 171,895	100%	171,895
	\$ 3,556,730		\$ 3,556,730
Total Overlapping Debt			\$ 527,980,050
Total Direct and Overlapping Debt			\$ 543,003,056

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2021 or on the most current financial statements as indicated below.

* as of 12/31/2020

** as of 12/31/2019

*** as of 6/30/2020

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
2021	264,570	*	*	5.1%
2020	260,419	\$ 17,171,423,000	\$ 65,938	4.2%
2019	258,035	16,655,542,000	64,548	4.2%
2018	255,921	15,050,659,000	58,810	4.3%
2017	252,468	13,924,356,000	55,153	5.0%
2016	248,930	13,870,916,000	55,722	5.3%
2015	245,237	14,032,497,000	57,220	5.7%
2014	241,953	12,181,354,000	50,346	5.1%
2013	239,064	12,055,946,000	50,430	5.2%
2012	236,846	11,143,398,000	47,049	5.7%

SOURCES:

2021 Population, US Census Bureau- April 2020

2012-2020 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2011-2019

Unemployment Rate, Bureau of Labor Statistics- June 2021

* 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, 2021			June 30, 2012		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,546	1	5.11%	5,349	1	5.25%
St. Tammany Health System	2,400	2	2.21%	1,480	2	1.45%
Slidell Memorial Hospital	1,033	3	0.95%	1,180	3	1.16%
St. Tammany Parish Sheriff	761	4	0.70%	755	6	0.74%
St. Tammany Parish Government	706	5	0.65%	702	7	0.69%
Ochsner Medical Center- Northshore	581	6	0.54%	912	4	0.89%
Pontchartrain Foods LLC	408	7	0.38%			
City of Slidell	377	8	0.35%	384	10	0.38%
Sunpro Solar	338	9	0.31%			
Cross Gates Family Fitness	336	10	0.31%			
Lakeview Regional Medical Center				783	5	0.77%
Southeast Louisiana Hospital				592	8	0.58%
Textron Marine & Land Systems				533	9	0.52%
Total - 10 Largest Employers	12,486		11.51%	12,670		12.43%
Total - All Employers	108,590			101,971		

SOURCES:

2021: 2020-2021 North Shore Book of Lists; 2020 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government
 2012: 2011 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government

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

Table 16

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	13	15	15	14	16	18	17	17	18	18
Civil	20	20	19	20	20	21	23	21	21	21
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	8	8	9	9	9	8	8	8	9	9
Purchasing	3	3	3	3	3	2	2	2	2	2
Sales Tax	14	14	14	13	14	13	13	13	13	13
Support Services:										
Administration	6	7	7	7	7	6	5	6	6	6
Building Maintenance	5	4	4	5	6	4	4	3	3	3
Communications-911	49	47	45	44	44	43	40	40	40	40
Criminal Records	20	18	18	19	21	21	19	19	18	17
Human Resources	13	9	9	9	10	9	10	10	9	9
Information Systems/Radio Maintenance	14	14	14	13	14	13	13	13	13	13
Internal Affairs	2	2	2	2	3	4	3	2	3	3
Professional Standards	5	5	5	4	6	0	0	0	0	0
Public Affairs	4	4	4	3	5	4	4	4	4	4
Radio Maintenance	0	0	0	0	0	3	5	5	5	5
Training	12	11	13	13	10	11	11	11	12	12
Vehicle Maintenance	10	9	9	9	11	9	8	8	7	7
Law Enforcement Operations:										
Canine (K-9)	6	8	7	7	7	10	10	10	9	9
Court Security/Sex Offender	38	37	37	37	45	45	46	47	46	45
Crime Laboratory	20	18	18	18	20	21	21	21	21	21
Criminal Investigations-East	29	28	29	30	30	27	27	26	27	26
Criminal Investigations-West	27	29	28	27	27	28	26	26	25	25
Criminal Patrol District II	54	52	55	58	60	60	59	59	59	60
Criminal Patrol District III	54	51	50	53	52	48	50	50	50	50
Criminal Patrol District IV	37	42	42	33	33	31	31	31	31	30
Narcotics	18	16	16	17	19	19	21	20	20	20
Special Operations	16	16	17	17	17	17	15	15	16	16
Street Crimes	0	0	0	0	0	8	7	7	7	7
School Resource Officers	30	30	0	0	0	0	0	0	0	0
Traffic	14	13	13	13	13	15	13	13	13	13
Corrections:										
Commissary	1	2	2	2	2	2	2	2	2	2
Jail Facility	168	160	159	164	188	187	185	186	177	177
Re-Entry Program	15	7	7	7	7	0	0	0	0	0
Jail Medical	0	0	0	0	34	35	30	28	28	27
Transitional Work Program	0	0	0	0	23	0	0	4	18	18
Total Full-Time Positions	729	703	674	674	780	746	732	731	736	732
Part-Time Positions										
School Crossing Guards	20	23	23	23	23	23	23	23	23	23
All Other Departments	12	8	4	3	7	*	*	*	*	*
Total Part-Time Positions	32	31	27	26	30	*	*	*	*	*
Total	761	734	701	700	810	769	755	754	759	755

NOTE:

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

SOURCE:

St. Tammany Parish Sheriff's Office

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

Table 17

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Population - Total	264,570	260,419	258,111	256,327	252,772	249,320	245,511	242,074	239,139	236,780
Calls for Service	298,930	224,793	214,209	211,781	215,586	305,412	297,025	292,747	279,330	274,036
Events Generated (See Note)	164,453	216,390	219,564	224,661	224,424	183,008	182,309	170,105	148,522	148,360
Assigned Cases	14,082	13,179	16,358	14,061	13,690	20,218	21,289	21,221	22,567	23,267
Traffic Tickets Issued	3,402	3,291	3,622	5,412	5,006	4,255	5,680	5,074	6,007	7,858
Crime Statistics:										
Murders	10	10	4	14	9	2	3	3	4	5
Rapes	28	40	30	26	28	32	25	5	6	21
Assaults	858	906	769	676	733	794	782	800	892	1,105
Total Persons Crimes	896	956	803	716	770	828	810	808	902	1,131
Robberies	18	17	15	29	20	19	20	23	15	24
Burglary	237	256	262	325	416	322	364	405	601	654
Theft	894	1,016	1,084	1,264	1,215	1,295	1,193	1,254	1,663	1,772
Vehicle Theft	149	120	116	107	130	106	115	117	158	155
Arson	7	3	0	9	9	8	14	7	14	10
Total Property Crimes	1,305	1,412	1,477	1,734	1,790	1,750	1,706	1,806	2,451	2,615
Total	2,201	2,368	2,280	2,450	2,560	2,578	2,516	2,614	3,353	3,746
Estimated Value of Property Stolen	\$ 4,323,230	\$ 2,985,942	\$ 3,078,526	\$ 2,116,265	\$ 2,461,075	\$ 2,178,410	\$ 2,951,434	\$ 2,217,988	\$ 3,281,155	\$ 3,080,039
Estimated Value of Property Recovered	\$ 526,368	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988
Crime Rate per 1,000 Residents	8.32	9.09	8.83	9.56	10.13	10.34	10.25	10.80	14.02	15.82

NOTE:

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

SOURCES:

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

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

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	11	-	-	11
Civil	-	-	-	-	1	15	-	16
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	1	-	-	1
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	-	5	-	5
	-	-	-	-	13	21	-	34
Support Services:								
Administration	3	-	2	-	6	4	-	15
Building Maintenance	-	3	2	-	40	11	-	56
Communications-911	-	-	-	1	-	3	-	4
Criminal Records	-	-	-	-	2	1	-	3
Human Resources	-	-	-	-	4	4	-	8
Information Systems	-	-	-	15	148	8	-	171
Internal Affairs	-	-	-	-	-	2	-	2
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	-	1	-	1
Radio Maintenance	-	-	-	48	6	1	-	55
Training	-	-	-	-	29	13	-	42
Vehicle Maintenance	-	-	1	-	49	54	-	104
	3	3	5	64	284	102	-	461
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	-	-	-	-
Court Security/Sex Offender	-	-	-	-	-	10	-	10
Crime Laboratory	-	-	1	1	94	16	-	112
Criminal Investigations-East	-	-	-	-	4	28	-	32
Criminal Investigations-West	-	-	1	-	1	27	-	29
Criminal Patrol District II	-	-	-	-	23	53	-	76
Criminal Patrol District III	1	-	2	-	4	57	-	64
Criminal Patrol District IV	-	-	-	-	3	39	-	42
Narcotics	-	-	-	4	42	25	-	71
School Crossing Guards	-	-	-	-	-	1	-	1
School Resource Officers	-	-	-	-	-	29	-	29
Special Operations	-	-	-	-	100	96	-	196
Street Crimes	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	20	40	-	60
	1	-	4	5	291	421	-	722

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

Table 18 (continued)

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Corrections Division:								
Jail Facility	1	5	-	2	143	61	-	212
Transitional Work Program	-	-	-	-	-	-	-	-
	<u>1</u>	<u>5</u>	<u>-</u>	<u>2</u>	<u>143</u>	<u>61</u>	<u>-</u>	<u>212</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>
Total - 2015	<u>4</u>	<u>5</u>	<u>8</u>	<u>178</u>	<u>1,024</u>	<u>598</u>	<u>11</u>	<u>1,828</u>
Total - 2014	<u>4</u>	<u>5</u>	<u>7</u>	<u>179</u>	<u>987</u>	<u>634</u>	<u>16</u>	<u>1,832</u>
Total - 2013	<u>4</u>	<u>5</u>	<u>7</u>	<u>179</u>	<u>973</u>	<u>609</u>	<u>4</u>	<u>1,781</u>
Total - 2012	<u>4</u>	<u>3</u>	<u>6</u>	<u>188</u>	<u>884</u>	<u>527</u>	<u>3</u>	<u>1,615</u>

NOTE:
 Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end.
 In addition, asset counts do not include leased equipment. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:
 St. Tammany Parish Sheriff's Office

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

Table 19

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety										
Financial Administration:										
Accounting	11	11	9	7	9	9	12	12	11	11
Civil	16	14	15	14	14	13	14	14	14	14
Occupational License	-	-	-	1	1	1	1	1	1	1
Property Tax	1	2	1	-	-	-	1	1	1	1
Purchasing	1	1	1	1	1	1	1	1	1	1
Sales Tax	5	4	7	6	6	6	6	6	6	6
	<u>34</u>	<u>32</u>	<u>33</u>	<u>29</u>	<u>31</u>	<u>30</u>	<u>35</u>	<u>35</u>	<u>34</u>	<u>34</u>
Support Services:										
Administration	15	18	20	17	17	18	14	18	17	17
Building Maintenance	56	54	51	51	47	45	36	27	18	11
Communications-911	4	2	4	4	5	5	15	8	4	4
Criminal Records	3	2	2	2	3	3	2	2	3	3
Human Resources	8	8	6	5	5	6	3	3	3	3
Information Systems	171	140	188	171	147	133	127	139	129	113
Internal Affairs	2	3	2	2	2	2	10	3	4	4
Professional Standards	-	-	-	-	4	-	-	-	-	-
Public Affairs	1	7	8	9	9	8	8	8	8	7
Radio Maintenance	55	54	112	109	160	173	181	181	189	199
Training	42	42	47	46	396	398	392	384	387	378
Vehicle Maintenance	104	89	91	124	115	78	76	96	95	86
	<u>461</u>	<u>419</u>	<u>531</u>	<u>540</u>	<u>910</u>	<u>869</u>	<u>864</u>	<u>869</u>	<u>857</u>	<u>825</u>

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

Table 19 (continued)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Law Enforcement Operations:										
Canine (K-9)	-	7	8	7	5	-	-	-	-	-
Court Security/Sex Offender	10	10	10	8	6	7	8	6	6	6
Crime Laboratory	112	103	106	104	104	103	102	104	103	100
Criminal Investigations-East	32	32	33	26	29	30	12	38	26	26
Criminal Investigations-West	29	27	36	38	36	33	52	54	32	32
Criminal Patrol District II	76	85	88	83	90	93	96	100	104	82
Criminal Patrol District III	64	58	62	59	63	61	60	69	72	52
Criminal Patrol District IV	42	47	49	52	39	38	37	45	45	28
Narcotics	71	72	83	72	77	77	85	83	76	69
School Crossing Guards	1	1	2	1	1	1	1	1	1	1
School Resource Officers	29	31	31	-	-	-	-	-	-	-
Special Operations	196	199	191	183	174	184	192	160	160	139
Street Crimes	-	-	6	7	7	9	6	14	11	10
Traffic	60	53	53	49	47	49	62	45	54	40
	<u>722</u>	<u>725</u>	<u>758</u>	<u>689</u>	<u>678</u>	<u>685</u>	<u>713</u>	<u>719</u>	<u>690</u>	<u>585</u>
Corrections Division:										
Jail Facility	212	201	208	206	209	209	203	194	181	157
Transitional Work Program	-	11	14	16	18	20	13	15	19	14
	<u>212</u>	<u>212</u>	<u>222</u>	<u>222</u>	<u>227</u>	<u>229</u>	<u>216</u>	<u>209</u>	<u>200</u>	<u>171</u>
Total	<u>1,429</u>	<u>1,388</u>	<u>1,544</u>	<u>1,480</u>	<u>1,846</u>	<u>1,813</u>	<u>1,828</u>	<u>1,832</u>	<u>1,781</u>	<u>1,615</u>

NOTE:

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

In addition, asset counts do not include leased equipment. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office

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Other Governmental Reporting Information



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 30, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and

material effect on the 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 30, 2021

LEBLANC  ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, LLC

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

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

Report on Compliance for Each Major Federal Program

We have audited St. Tammany Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2021. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Sheriff's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Sheriff's compliance.

Opinion on Each Major Federal Program

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Sheriff is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Sheriff's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

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

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

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

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA
December 30, 2021

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2021 Expenditures	Amounts provided to subrecipients
United States Department of Justice					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0254	N/A		1,040
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0109	N/A		9,481
Passed through the Louisiana Commission on Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-MU-BX-0441	2018-DJ-01-4878		24,509
Total Edward Byrne Memorial Justice Assistance Grant Program					35,030
Passed through the Louisiana Commission on Law Enforcement:					
Paul Coverdell Forensic Science Improvement	16.742	2019-CD-BX-0014	2019-CD-01-5300		27,126
Total Paul Coverdell Forensic Science Improvement Grant Program					27,126
Coronavirus Emergency Supplemental Funding (CESF) Program	16.034	2020-VD-BX-0261	2020-DJ-01-5551		114,994
Coronavirus Emergency Supplemental Funding (CESF) Program	16.034	2020-VD-BX-0261	2020-DJ-01-5895		7,904
Total Coronavirus Emergency Supplemental Funding (CESF) Program					122,898
Passed through the Louisiana Commission on Law Enforcement:					
ARRA Violence Against Women Formula Grant Program	16.588	2019-WF-AX-0043	2019-WF-01-5397		10,018
ARRA Violence Against Women Formula Grant Program	16.588	2020-WF-AX-0057	2020-WF-01-5788		2,554
Total ARRA Violence Against Women Formula Grant Program					12,572
Bulletproof Vest Partnership Program	16.607	2018BOBX18092922	N/A		13,272
Bulletproof Vest Partnership Program	16.607	N/A	N/A		4,013
Total Bulletproof Vest Partnership Program					17,285
Public Safety Partnership and Community Policing Grants	16.710	2017-UL-WX-0011	N/A		107,401
Equitable Sharing	16.922	LA0520000	N/A		21,339
Support for Adam Walsh Act Implementation Grant Program	16.750	2020-AW-BX-0009	N/A		33,741
Total United States Department of Justice					\$ 377,391

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2021 Expenditures	Amounts provided to subrecipients
United States Department of Transportation					
Passed through the State of Louisiana:					
State and Community Highway Safety Programs	20.600	69A37519300004020LA0	N/A	8,000	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37520300001640LAA	N/A	20,770	
National Priority Safety Programs - Impaired Driving	20.616	69A3752030000405DLAM	N/A	31,350	
State and Community Highway Safety Programs	20.600	69A37521300004020LA0	N/A	34,750	
National Priority Safety Programs- Impaired Driving	20.616	69A3752130000405DLAM	N/A	88,600	
Total State and Community Highway Safety Programs				<u>183,470</u>	
Total United States Department of Transportation				<u>\$ 183,470</u>	
United States Executive Office of the President					
Passed through Jefferson Parish Sheriff's Office:					
High Intensity Drug Trafficking Areas Program	95.001	G20GC0001A	N/A	20,278	
Total High Intensity Drug Trafficking Areas Program				<u>20,278</u>	
Total United States Executive Office of the President				<u>\$ 20,278</u>	
United States Department of Homeland Security					
Passed through Louisiana Governor's Office of Homeland Security					
Homeland Security Grant Program- Operation Stonegarden	97.067	EMW-2019-SS-00014		174,945	41,211
Homeland Security Grant Program- Operation Stonegarden	97.067	EMW-2020-SS-00011-S01		84,466	1,204
				<u>259,411</u>	<u>42,415</u>
Disaster Grants- Public Assistance (Hurricane ZETA)	97.036	4577-DR-LA	N/A	82,197	
				<u>82,197</u>	
Passed through St. Tammany Parish Government:					
Homeland Security Grant Program- State Homeland Security Program	97.067	EMW-2018-SS-00016-S01	N/A	3,909	
Homeland Security Grant Program- State Homeland Security Program	97.067	EMW-2019-SS-00014-S01	N/A	27,778	
Homeland Security Grant Program- State Homeland Security Program	97.067	EMW-2020-SS-00011-S01	N/A	20,787	
				<u>52,474</u>	
Total United States Department of the Homeland Security				<u>\$ 394,081</u>	

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor Program Title	ALN Number	Grant or Other Number	Subaward Number	2021 Expenditures	Amounts provided to subrecipients
United States Department of the Treasury					
Passed through the State of Louisiana:					
Coronavirus Relief Fund	21.019	N/A	N/A	1,435,728	
Total United States Department of the Treasury				\$ 1,435,728	
Total Federal Expenditures				\$ 2,410,949	\$ 42,415.35

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, 2021. 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, 2021, City of Sidell was a subrecipient of Operation Stonegarden.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2021, the value of federal awards expended in the form of non-cash assistance was \$0.00.
- D. The following is a reconciliation of total federal grant expenditures to the federal grant revenues reported on page 16 of the financial statements:

Total Federal Expenditures	\$ 2,410,949
Reduction of GOHSEP De-Obligation Liability for Zeta Claim	(82,197)
HID20 Vehicle Allowance	4,200
HID21 Vehicle Allowance	4,200
Asset Forfeiture Revenues for which no Expenditures were recorded in the Current Year	387,725
Total Federal Revenues	\$ 2,724,876

ST. TAMMANY PARISH SHERIFF'S OFFICE
 ST. TAMMANY PARISH, LOUISIANA
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

3.	Internal control over major federal award programs:	
	a. Material weaknesses identified.	None
	b. Significant deficiencies identified not considered to be material weaknesses.	None
4.	Type of auditor's report issued on compliance for major programs.	Unmodified Opinion
5.	Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a).	None
6.	Identification of major programs: Coronavirus Relief Fund	CFDA Number: 21.019
7.	Dollar Threshold used to distinguish between Type A and B programs.	\$750,000
8.	Auditee qualified as a low-risk auditee under 2 CFR section 200.520.	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, 2021

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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ST. TAMMANY PARISH SHERIFF'S OFFICE

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 STPSOVIDEO

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

Agreed-Upon Procedures Report
For the period July 1, 2020 through June 30, 2021

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

For the Period of July 1, 2020 – June 30, 2021

To the St. Tammany Parish Sheriff and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2020 through June 30, 2021. The Sheriff's management is responsible for those C/C areas identified in the SAUPs.

The St. Tammany Parish Sheriff (the Sheriff) 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 LLA's SAUPs for the fiscal period July 1, 2020 through June 30, 2021. Additionally, 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:

Credit Cards and Fuel Cards (Follow-Up)

1. Obtain and inspect the entity's written policies and procedures over credit cards, bank debit cards, fuel cards, and P-cards (cards) and observe that they address the following:
 - a. How cards are to be controlled, including procedures for lost cards and authorized users.
2. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.
3. 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:
4. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder

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

Controls over Confidential Informant/Undercover Funds (Follow-up)

1. Obtain the entities written policies and procedures over confidential informant/undercover fund disbursements.
2. Obtain a listing of confidential informant/undercover fund disbursements made for the period under review and managements representation that the listing is complete. Randomly select five disbursements obtain supporting documentation, and:
 - a. Observe that documentation obtained demonstrates disbursements followed entity written policies and procedures over confidential information/undercover fund disbursements.

Results: In four out of five disbursements it was found that the agent the check was written for was not the same as the agent signing for the check which violates the Sheriff's written policy.

Management's Response: See attached letter dated December 29, 2021.

Sexual Harassment

1. 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/officials and obtain sexual harassment training documentation from management for each of the selected employees, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
2. Observe that 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).
3. 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 that it includes the applicable requirements of R.S. 42:344:
 - a. Number and percentage of public servants in the agency who have completed the training requirements;
 - b. Number of sexual harassment complaints received by the agency;
 - c. Number of complaints which resulted in a finding that sexual harassment occurred;
 - d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e. Amount of time it took to resolve each complaint.

Results: The Sheriff did not prepare the required report in accordance with R.S. 42:344 during the fiscal period.

Management's response: See attached letter dated December 29, 2021.

Fraud Notice

1. 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.
2. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

Ethics

1. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Obtain ethics documentation from management for 5 randomly selected employees, and:
 - a. Observe that the documentation demonstrates each employee or official completed one hour of ethics training during the fiscal period.
 - b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

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

Traffic Tickets

1. Obtain and inspect the entity's written policies and procedures over traffic tickets and observe that they address the following:
 - a. Maintaining ticket books in a secure location;
 - b. Using only pre-numbered tickets and issuing ticket books to officers in numerical ticket sequence;
 - c. Collecting/recording fine payments;
 - d. Remittance of fine payments to the state treasury, per R.S. 32:266;
 - e. Reporting moving violations to the Louisiana Department of Public Safety within 30 days of final disposition, per R.S. 32:393(C)(1)(b);
 - f. Reducing or dismissing fines;
 - g. Timely deposit of fine payments;
 - h. Location and timing of payment acceptance;
2. Obtain a listing of location(s) where unissued ticket books are stored and management's representation that the listing is complete. For each location, observe that the location is secured/locked and access is limited to personnel not responsible for issuing tickets. Also observe that each location contains a ticket log or equivalent document that includes a record of ticket books issued to individual officers in numerical ticket sequence.
3. Obtain a listing of all ticket books that were issued to officers during the fiscal period and management's representation that the listing is complete. Randomly select two ticket books, randomly select 5 tickets from each book, and perform the following for the ten tickets:
 - a. Trace payment received for each ticket to deposit documentation.
 - b. Inspect any ticket marked as void, and observe that all copies of the ticket book documentation are present or accounted for.

Results: For procedure #2, two of the eight locations were unable to be scheduled at the time we were on site at the Sheriff's office. Based on the results of the six locations tested, with no exceptions found, return to the location to test the other two sites was not considered to be necessary. No exceptions were found as a result of the above procedures.

Payroll and Personnel

1. 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.
2. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #1 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
3. 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 policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
4. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

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

St. Tammany Parish Sheriff
Required Agreed-Upon Procedures
7/1/2020 through 6/30/2021

We were engaged by the Sheriff 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 Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This purpose of this report is 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 29, 2021



St. Tammany Parish Sheriff's Office

RANDY SMITH, *Sheriff*

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 29, 2021

Management's Response
to Results Reported in
Accountant's Report on
Applying Agreed-Upon Procedures
for the Period of July 1, 2020 – June 30, 2021

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

Results: In four out of five disbursements, it was found that the agent the check was written for was not the same as the agent signing for the check which violates the Sheriff's written policy.

Management's response: Previously, the Sheriff has allowed another designated agent to pick up checks for a fellow agent as a courtesy to avoid one agent having to drive across the parish to pick up the check. Going forward, the Sheriff will require each agent pick up their check personally.

Results: The Sheriff did not prepare the required report in accordance with R.S. 42:344 during the fiscal period.

Management's response: The departments responsible for this new training and policy requirement were not aware of the requirement to create a report by February 1st. The Sheriff now has a process in place to comply with R.S. 42:344 reporting requirements for calendar year 2022.

Respectfully submitted,

A handwritten signature in blue ink that reads "Andrea Cosse".

Andrea Cosse, CPA, CGMA
Chief Financial Officer