

STATE OF LOUISIANA

# ST. TAMMANY PARISH Sheriff's Office

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2017



RANDY SMITH, SHERIFF  
TIFFANY CARRASCO, CHIEF FINANCIAL OFFICER  
KATHRYN MOORE, CONTROLLER

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

## INTRODUCTORY SECTION

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

**RANDY SMITH, Sheriff**

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**PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST**

December 27, 2017

To the Citizens of St. Tammany Parish:

This Comprehensive Annual Financial Report (CAFR) is hereby submitted for the fiscal period July 1, 2016 - June 30, 2017. State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control 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's financial statements have been audited by Leblanc Hausknecht, LLP, a firm of licensed certified public accountants. Based upon the audit, the independent auditors have issued an unmodified opinion on the St. Tammany Parish Sheriff's office financial statements for the fiscal year ending June 30, 2017. The independent auditor's report is presented in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## ***Profile of the St. Tammany Parish Sheriff's Office***

Formed in 1812, the St. Tammany Parish Sheriff's Office is a stand-alone political entity lead by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. St. Tammany Parish, located in southeast Louisiana, has the fourth largest population in the state with an estimated 253,000 residents.

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

In 1992, the Sheriff began serving as Ex-Officio Tax-Collector, with duties including the collection and distribution of taxes on behalf of various taxing bodies of St. Tammany Parish. Those duties have expanded to include the collection of taxes for local municipalities, such as Madisonville, Slidell, and Pearl River. These duties are first and foremost our fiduciary duty. Transparency and control are always on the forefront of our policies and procedures. Our accolades remain a testament to our achievement.

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

As a multiple purpose agency, we strive to maintain accountability and deliver excellent public service. We continue to strike a delicate balance between provisions and needs. This goes beyond technology and equipment; it includes our greatest asset, our employees.

Although the St. Tammany Parish Sheriff's Office primary function is law enforcement, we are one of the most diverse employers in the area. As a multi-purpose entity, the Sheriff's Office has a staff of scientists, attorneys, technology specialists, accountants as well as enforcement personnel and other business professionals in thirty-four departments. We work diligently to continually recruit top employees offering on-going training resources, education incentives, and benefits package. Advancement opportunities are made available to all staff. With a current rate of 65% of employees with over five years of service with the St. Tammany Parish Sheriff's Office, we are making strides to retain staff.

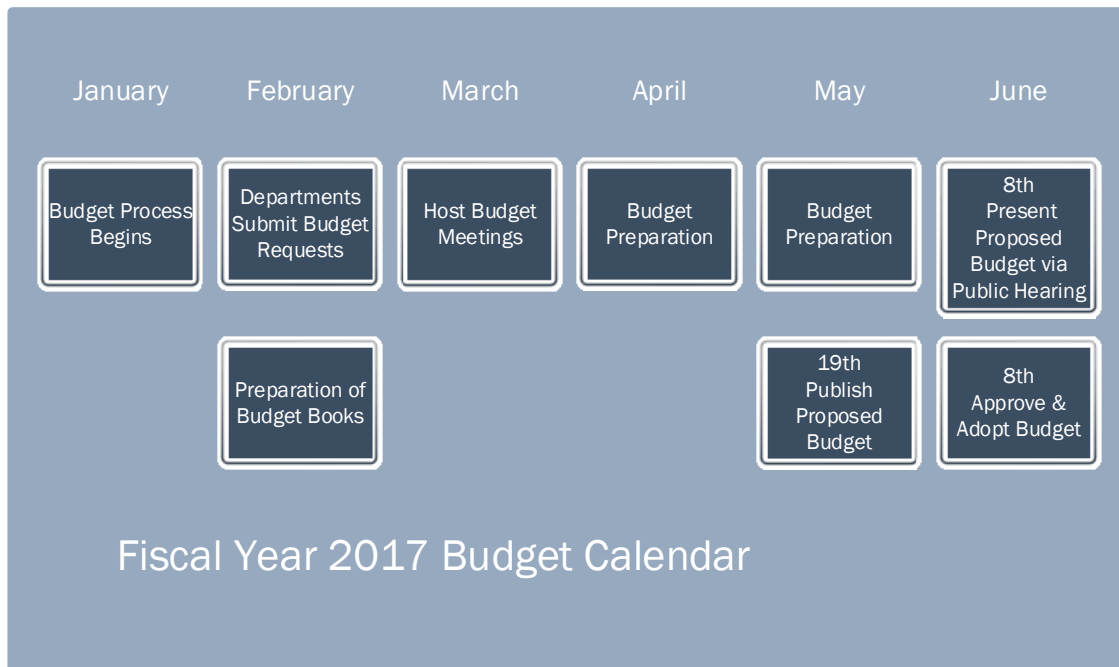
### ***Budget Preparation***

Many sheriffs throughout the nation fall under the financial direction of a county-wide governing authority, such as a county board of commissioners or a lone County Chairperson. However, in Louisiana, Sheriffs are financially autonomous. The Sheriff, as a separately elected official overseeing a separate legal entity that is not dependent on the Parish Council for revenues, is considered a "stand-alone" government.

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

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

Conservative fiscal policies and adequate fund balances continue to place the Sheriff's Office in a position to handle challenges of balancing the budget while at the same time maintaining services to the citizens.



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

Once these requests have been received from all departments, meetings are held between the Sheriff, his Chief Deputy and Deputy Chiefs; the budget staff, and the various department managers. During these meetings, each department manager must provide an oral defense of his or her requests in front of the assembled group. If reductions are to be made to a request, they may be made during the manager's presentation, or they may come later during final discussions between the Sheriff and executive staff.

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

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

After both the preparation of the final budget document is complete and at least ten days before the public is invited to submit comments at a public hearing held, the proposed budget is published in the official journal of St. Tammany Parish. The completed budget is made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. At the conclusion of this public hearing, assuming no other changes are

to be made, the Sheriff officially adopts the budget as authorized in Louisiana Revised Statute 39:1305.

### ***Local Economy***

According to the St. Tammany Economic Development Foundation, between 1980 and 2015, the population of St. Tammany increased 125%, while the population of Louisiana increased only 11%. St. Tammany Parish is becoming a business destination. With many new subdivisions under construction, parish officials expect the population to continue to grow. Since the early 2000's, jobs have increased 42% and the number of businesses increased 45%. Along with the number of jobs, total wages have increased more than 60% over last decade. The current projection of the job market is that it will continue its steady growth.

The economy in St. Tammany Parish continues to recover from the "Great Recession." The picture is modestly positive. Most industries will see slight growth, wage and benefits will rise slightly, and consumer spending will be positive.

St. Tammany is uniquely located with three major interstate highways and seated in the New Orleans metropolitan corridor. Our location, along with a steadily growing population and special requirements stipulated by the State Constitution all play intricate roles in the future planning for the St. Tammany Parish Sheriff's Office and our agency's day-to-day operations. As an organization, we have significant economic presence, employing over 670 plus employees who must adapt to the community's needs while providing the services to keep our community and citizens safe.

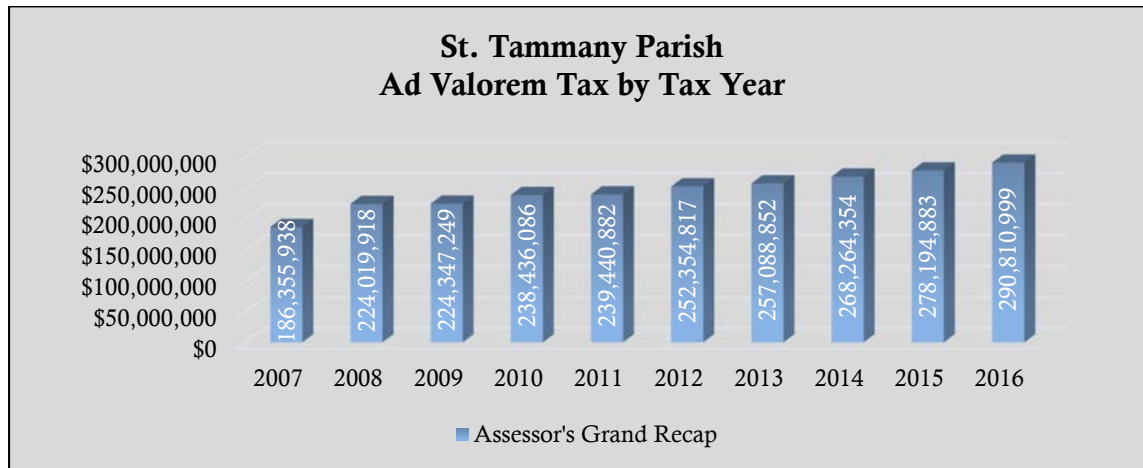
### ***Revenue Sources***

#### **Ad valorem (Property Tax)**

Ad valorem and sales taxes are the Sheriff's Office two main sources of revenue. Property evaluation is affixed to a January 1<sup>st</sup> 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 2016 tax year occurring within our 2017 fiscal year.

St. Tammany Parish continues to experience modest growth in residential and commercial development and valuation. As such, ad valorem revenues are expected to continue the steady growth seen over the past two decades.

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



<u>Tax Years</u>	<u>Average Annual Growth</u>
1991-2000	8.4%
2001-2010	10.9%
2011-2016	3.4%

Though the most recent decade reveals less growth in ad valorem tax revenues, it should be noted that a significant nationwide economic malaise existed at its beginning (2011 = 0 growth); and only two reassessment years: 2012 = 5.4% and 2016 = 4.5% have taken place to date. The reassessment cycle occurs every four years in Louisiana and historically provides the greatest growth in property values in the years in which they occur. The next upcoming reassessment year is 2020.

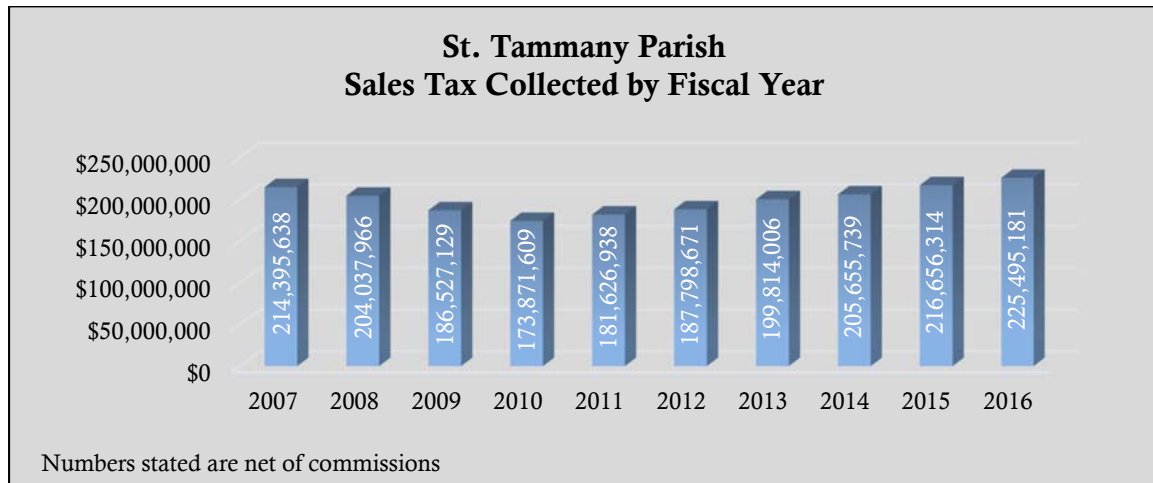
There are portions of the original tax roll that are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the local Assessor's Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to our annual tax sale which adjudicate (are not purchased) and await redemption at some unknown point in the future. A calculation of the above effect can be seen upon examination of our most recent full year of collections for 2016 roll; the actual amount collected of the original tax roll was 98.8%, but increases to 99.6% when compared to the adjusted tax roll.

### Sales and Use Taxes

The Law Enforcement District levies a 0.25% sales and use tax. It was last approved in March 2008 and was made permanent at that time. Sales tax revenues tend to be budgeted conservatively due to their volatile nature being intrinsically tied to economic performance and consumer confidence. Sales tax related revenue makes up 23.2% of the overall budget in the General Fund.

Overall sales tax collections showed a steady growth in fiscal year 2017 with Law Enforcement District sales tax revenue increasing by \$388,602 or 3% over fiscal year 2016. This performance exceeded our expectations and previous estimates. As such, we raised our estimates for fiscal year 2017 collections to \$11,820,000.

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



Historically, sales and use tax revenues typically have trended upward parish-wide, mirroring the growth that St. Tammany Parish has experienced for the past few decades. This steady growth was interrupted following an uncharacteristically large increase experienced in fiscal year 2006 due to significant losses of real and personal property from Hurricane Katrina. This event subsequently produced a period of declining revenues annually through fiscal year 2010. Since that time, sales and use tax revenues have reverted back to the steady increases seen previously, and in fiscal 2016, actually surpassed post-Katrina revenues.

As the centralized collector of all sales and use taxes in St. Tammany Parish, it is noted that some individual jurisdictions have not experienced the same growth patterns in their own sales tax revenues. These differences are grounded in various factors, some of which are not economic in nature.

There has been a slight downturn on new retail developments in the parish, however some retail outlets are investing in the community by constructing new locations. Rooms to Go built a new 36,000 square foot store to replace the existing store in Covington and American Factory Direct began construction of a 39,000 square foot showroom to replace their current location. Fremaux Town Center, which has been the largest retail development the past few years is now complete with the relocation of Goodyear Tire & Rubber and the opening of Chipolte Mexican Grill, Chicos, Exit 16, Smoothie King, Lenscrafters, and Albasha.

New businesses to St. Tammany include Gerber Collision & Glass and Chicken Salad Chick and businesses opening additional locations include Harbor Freight and Starbucks. Work has begun again on three building shells at Colonial Pinnacle Nord Du lac, which have sat untouched for many years. We anticipate the buildings being completed and filled with businesses the coming fiscal year. Other notable retail establishments being constructed include Walk-ons Bistreaux & Bar and a Mercedes Benz dealership.

This fiscal year saw the opening of one new hotel, Town Place Suites by Marriott, with no hotels under construction.



Other major developments in the parish include a 43,000 square foot expansion of the Oschner Clinic Covington and the relocation of the Louisiana Organ Procurement Agency (LOPA). The headquarters for LOPA is currently located in Jefferson Parish and once construction of the 65,000 square foot facility is complete it will house over 100 employees and an in-house facility to harvest donated organs and tissues.

### **Overview of Crime Statistics**

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

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

<b>Major Crimes by Decade 1980's vs 2000's and Current Decade</b>			
	<b>1980-1989</b>	<b>2000-2009</b>	<b>2010-2017</b>
<i>Population</i>	110,869	233,740	250,088
Murder	97	74	46
Rape	218	274	147
Robbery	421	348	155
Burglary	11,819	7,339	3,731
*as of 12/15/2017			

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

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

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

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

<b>Major Crimes by Calendar Year</b>							
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Murder	5	7	0	4	3	4	17*
Rape	17	11	9	14	27	29	27**
Robbery	20	15	26	18	18	23	14**
Burglary	592	652	515	388	314	366	387**
Theft	1,794	1,755	1,413	1,119	1,305	1,264	1,142**
Auto Theft	144	158	151	104	111	119	111**
*as of 12/15/2017							
**as of 11/30/2017							

In the calendar year 2016, there were 4 homicides reported in unincorporated St. Tammany Parish. Much lower than our metropolitan area neighboring parishes, Orleans Parish, which reported 175 homicides and Jefferson Parish which reported 38 homicides for that same calendar year.

As of December 15, 2017, Orleans Parish was reporting 134 homicides so far for the year and Jefferson Parish has reported 27.

While overall crime numbers still remain much lower than those of our neighboring parishes, St. Tammany has experienced a drastic uptick in the number of homicides being reported, with a total of 17 being reported in unincorporated St. Tammany Parish from Jan. 1, 2017 to December 15, 2017. The majority of these are drug or domestic related, and all but one of them have been solved.

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

To address the growing drug problem in St. Tammany, the St. Tammany Parish Sheriff's Office has increased its presence of both patrol deputies and undercover narcotics detectives in neighborhoods where the agency has seen an increase in criminal activity and has established a Highway Enforcement Unit, which patrols the interstates that pass through the parish, looking for individuals trafficking drugs and stolen vehicles.

The Sheriff's Office has also established a specially-trained Crisis Intervention Team and has partnered with the local chapter of the National Alliance on Mental Illness to address the growing need for mental health services in our community, which is believed to be a contributing factor to the increase in number of domestic-related homicides.

St. Tammany's largest category of measured crimes committed is theft, with 1,264 thefts and 119 vehicle thefts reported in 2016. As of December 15, 2017, those numbers were 1,142 and 111 for the 2017 calendar year. These numbers include reported vehicle burglaries.

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

### ***Long-term Financial Planning & Major Initiatives***

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

Currently, multiple long-term projects are being evaluated and are in exploratory phase including: a new command center, new training facility with indoor firing range, body-worn cameras and an employee child care program.

Since taking office, the Sheriff has continued the agency's dedicated focus on maintaining the safety of the people living and working in St. Tammany while making changes to improve the image of the agency and rebuild the community's trust. Some of his initiatives accomplished his first year include; extending protection to deputies by outfitting them with new ballistic vests; reformatting patrol district boundaries to reduce response times and improve efficiency; expand the jail re-entry program to support incarcerated individuals to better assimilate safely and successfully back into our community; institute a specially trained Crisis Intervention Team to address the growing number of attempted suicides, behavioral health, PTSD, and substance abuse related calls; and multiple tactics to reduce the amount of illegal drugs coming through our parish including a Highway Enforcement Unit and revamped K-9 Division.

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% in the General Fund.

### ***Relevant Financial Policies***

The Sheriff has established and adopted comprehensive financial policies to balance the needs of the agency with the resources available for use. The policies set forth consistent guidelines for fiscal planning and performance, and support the Sheriff's commitment to sound financial management and fiscal stability.

These policies can be found within the notes to the financial statements on pages 48 - 88.

### ***Acknowledgements***

For a fourth consecutive year, The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the St. Tammany Parish Sheriff's Office for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2016. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The St. Tammany Parish Sheriff's Office also received the GFOA's Distinguished Budget Presentation Award for its annual budget document three consecutive years. Time constraints due to a change in administration did not allow for an annual budget document

to be submitted for fiscal year 2017. However, a newly redesigned budget document was submitted to GFOA for our current fiscal year 2018. We are proud of this document and optimistic it meets and exceeds the requirements for this respected award. To receive the Distinguished Budget Presentation Award, the government must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Randy Smith', with a stylized, flowing script.

Randy Smith  
Sheriff

A handwritten signature in blue ink, appearing to read 'Tiffany Carrasco', with a stylized, flowing script.

Tiffany Carrasco  
Chief Financial Officer



Government Finance Officers Association

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

Presented to

**St. Tammany Parish Sheriff  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is fluid and cursive.

Executive Director/CEO

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

**PRINCIPAL ELECTED AND APPOINTED OFFICIALS**

**SHERIFF**  
**Randy Smith**



**DEPUTY CHIEF**  
**Jeff Boehm**



**DEPUTY CHIEF**  
**Tiffany Carrasco**

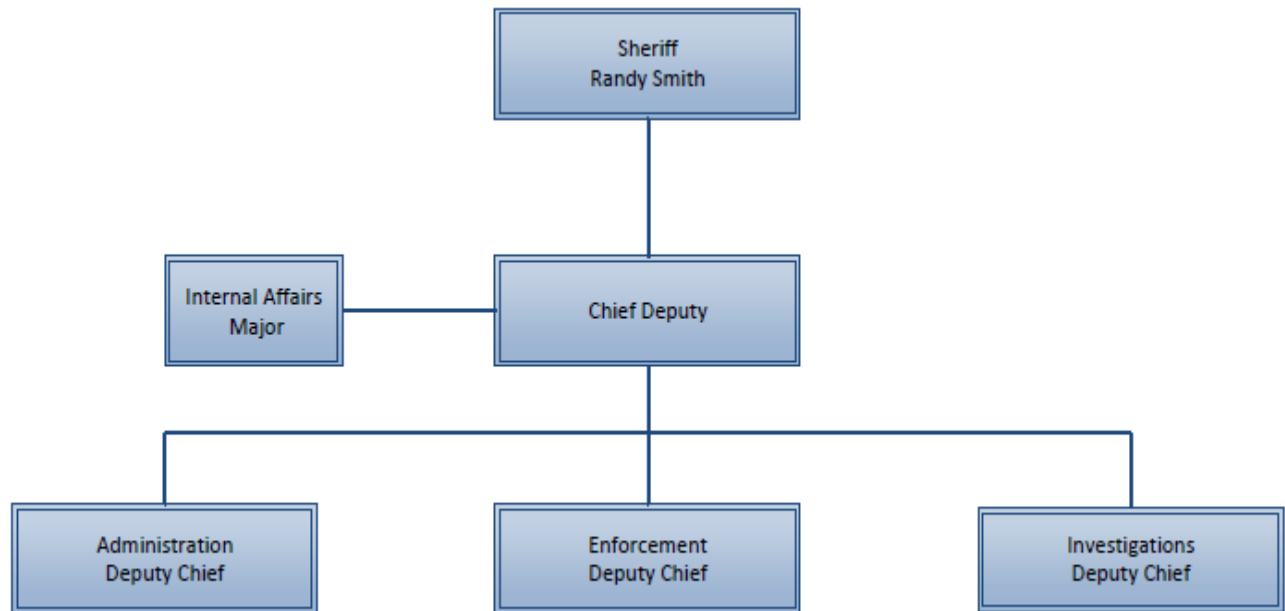


**DEPUTY CHIEF**  
**Daniel Culpeper**

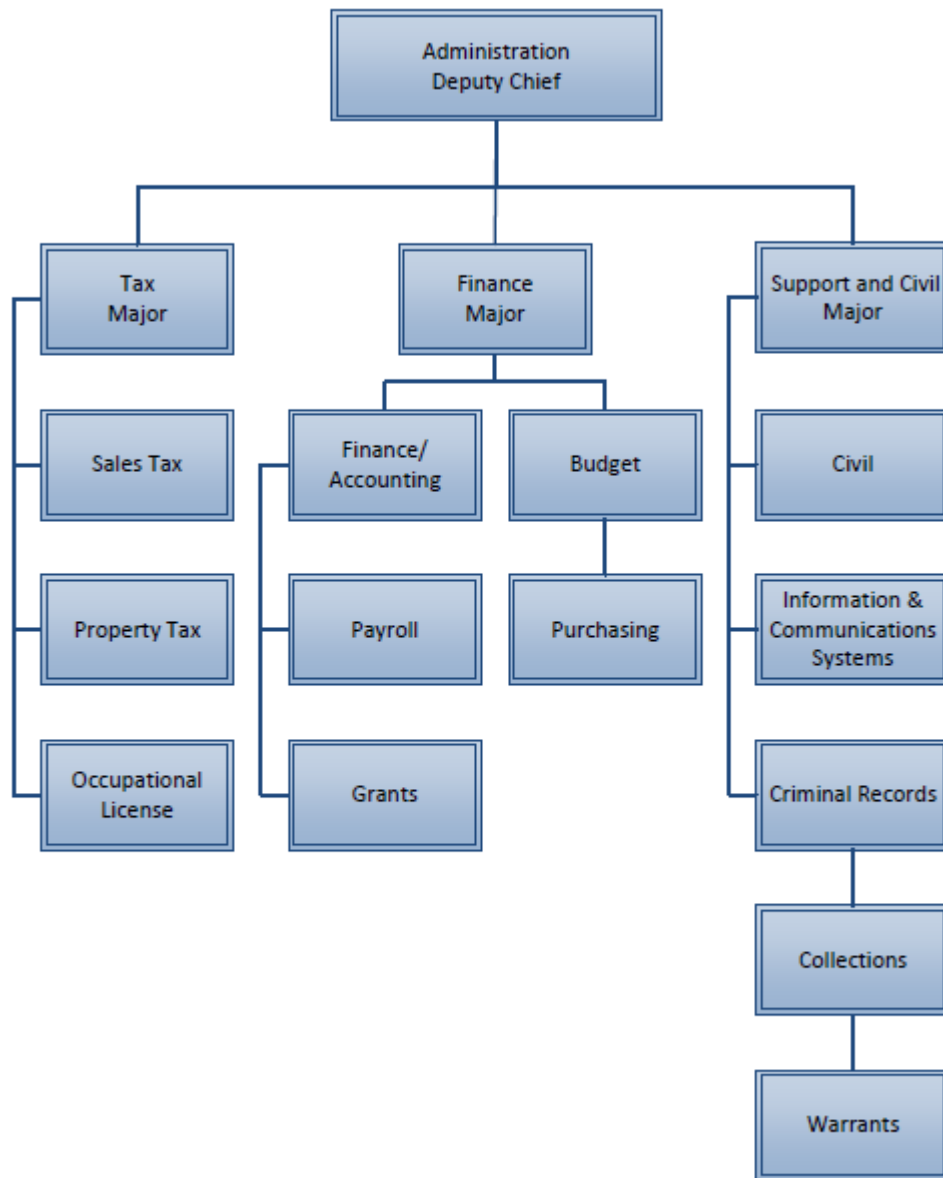




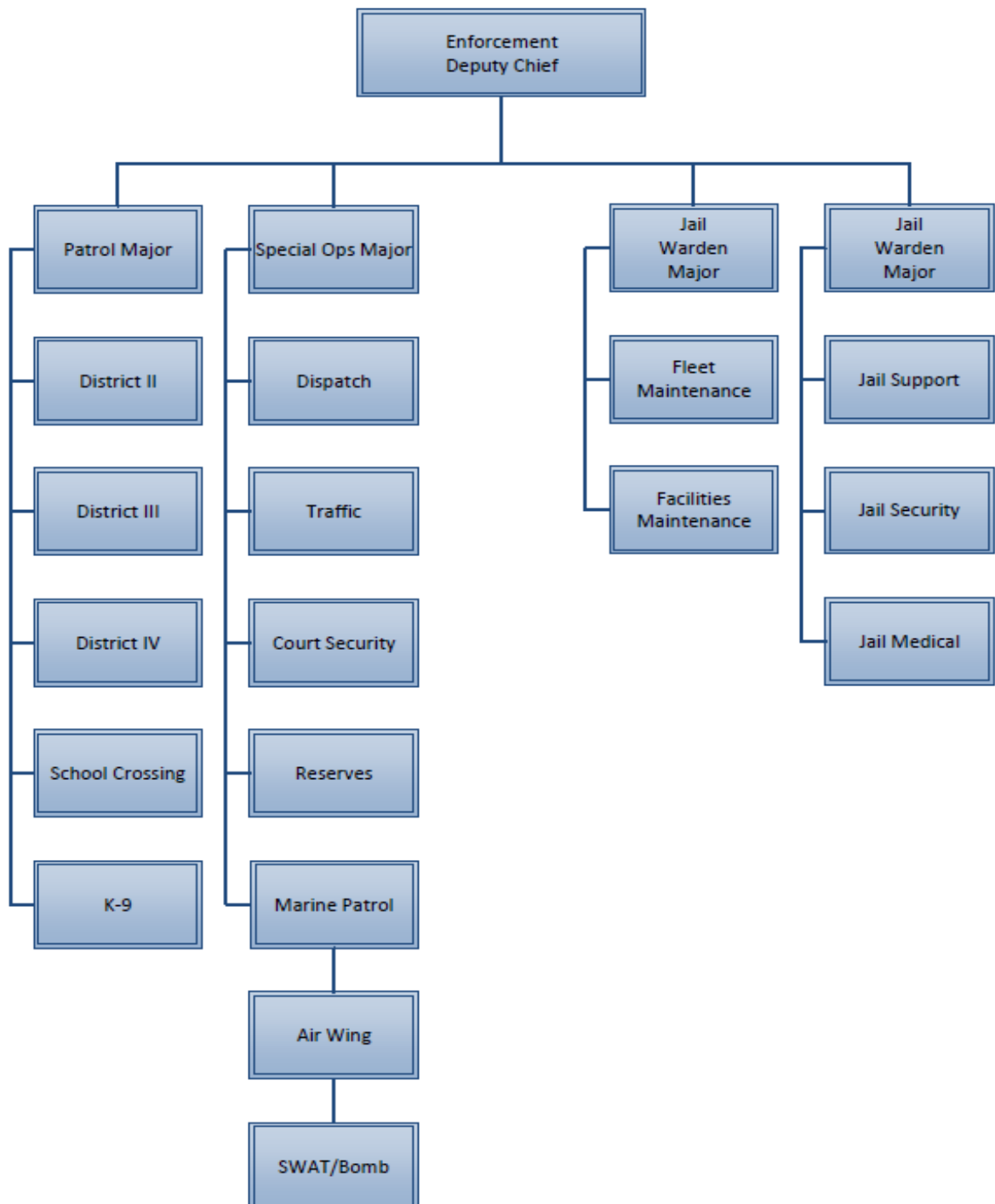
**ST. TAMMANY PARISH SHERIFF  
ORGANIZATIONAL CHART  
Sheriff and Executive Staff**



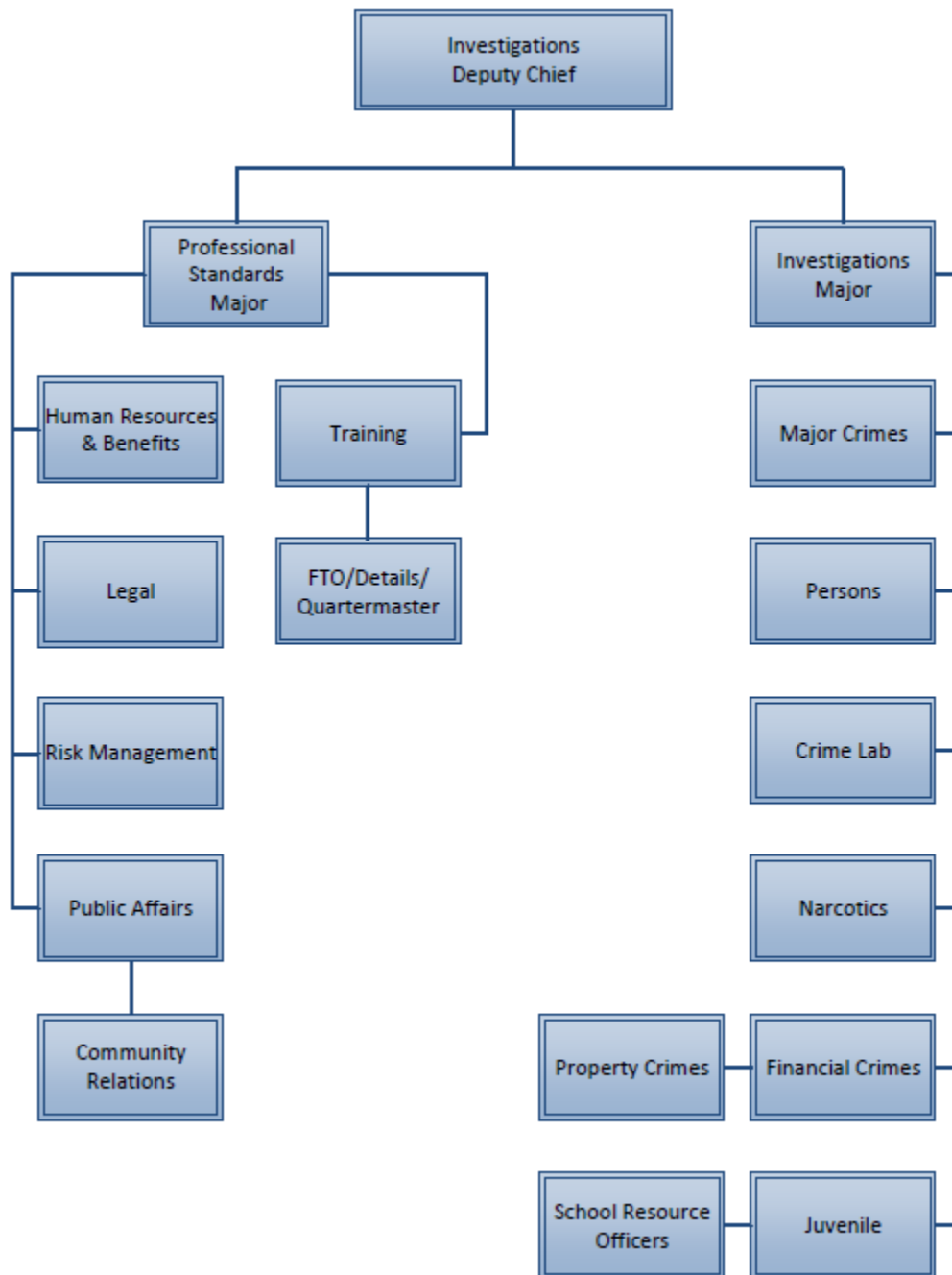
**ST. TAMMANY PARISH SHERIFF  
ORGANIZATIONAL CHART  
Administration**



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



# ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART INVESTIGATIONS





COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

## FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2017, 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, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Jail Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (beginning on page 20), the schedule of funding progress (on page 89), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 90 and 91) and other information as listed in the table of contents, 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 St. Tammany Parish Sheriff's basic financial statements. The introductory section, combining and individual non-major fund financial statements, the schedule of expenditures of federal awards, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying ad valorem tax affidavit and the schedule of compensation, benefits and other payments to agency head, are not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor.

The combining and individual non-major fund financial statements, schedule of expenditures of federal awards, the ad valorem tax affidavit and the schedule of compensation, benefits and other payments to agency head are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, the schedule of expenditures of federal awards, the ad valorem tax affidavit and the schedule of compensation, benefits and other payments to agency head are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2017, on our consideration of the St. Tammany Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 St. Tammany Parish Sheriff's internal control over financial reporting and compliance.

*LeBlanc Hausknecht, L.L.P.*

Metairie, LA  
December 27, 2017

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

REQUIRED SUPPLEMENTAL INFORMATION (PART I)

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

**Management's Discussion and Analysis**

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As management of the St. Tammany Parish Sheriff's Office, we prepared this narrative overview and analysis of the financial activities for fiscal year 2017 which ended June 30, 2017. 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 assets of the St. Tammany Parish Sheriff's office exceeded its liabilities at the close of the 2017 fiscal year by \$8,288,642 (net position).
- The St. Tammany Parish Sheriff's Office's total net position increased by \$4,699,290. This is primarily due to reductions in expenditures implemented by the Sheriff and his administration to ensure fiscal sustainability in the wake of upcoming financial restraints. First, these reductions will enable the partial funding of Other Post-Employment Benefit (OPEB) liability during fiscal year 2018. Additionally, the Sheriff's Office is facing revenue loss in the Jail Special Revenue Fund due to an existing sales tax being rejected by the voters on April 29, 2017. Careful consideration was put into deciding where to cut costs and the Sheriff was forced to eliminate 106 full-time billets, representing 13% of the STPSO's workforce.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$29,256,863, an increase of \$3,873,992 in comparison with the prior year. Approximately 56% of this amount, \$16,285,769, 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 \$16,285,769 or approximately 35.8%% of total general fund expenditures.
- The St. Tammany Parish Sheriff's Office total outstanding long-term debt disclosed a net increase of \$10,227,455 during the fiscal year 2017. This is due to an increase in our net Other Post-Employment Benefit (OPEB) obligation of \$2,151,342; an increase in the net pension liability obligation of \$9,374,184; and decreased payments on bonds. See Notes 10 and 11 for a detailed explanation of this change.

***Overview of the Financial Statements***

The discussion and analysis provided here are 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.

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

**Management's Discussion and Analysis**

---

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

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

Both of the government-wide financial statements distinguish functions of the St. Tammany Parish Sheriff's Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions. The governmental activities of the St. Tammany Parish Sheriff's Office include public safety and interest on long-term debt.

The government-wide financial statements can be found on pages 31-32 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

**Management's Discussion and Analysis**

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The St. Tammany Parish Sheriff's Office maintains six individual governmental funds: General Fund, Jail Special Revenue Fund, Capital Projects Fund, Commissary Special Revenue Fund, Crime Lab Special Revenue Fund, and Bond Sinking Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Jail Special Revenue Fund, and Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

The basic governmental fund financial statements can be found on pages 33-41 of this report.

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

The basic proprietary fund financial statements can be found on pages 42-45 of this report.

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

The St. Tammany Parish Sheriff's Office maintains five fiduciary funds. Each fund is outlined below.

1. Sheriff's Fund Agency Fund – accounts for funds in connection with civil suits, Sheriff sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.
2. Tax Collector Agency Fund – Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as collector of state, parish, and local taxes and fees. The Tax Collector Agency Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples include, ad valorem taxes, redemption fees, sales & use taxes, occupational license renewals, and state revenue sharing.

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

**Management's Discussion and Analysis**

---

3. Jail Agency Fund – accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon completion of their jail sentence. The Jail Agency Fund also accounts for the collection and disbursement of certain fees charged to inmates upon incarceration.
4. Transitional Work Program Agency Fund – accounted for individual prisoner account balances that were in the Transitional Work Program. Funds were deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts were returned upon completion of their jail sentence. Effective July 1, 2013, the Transitional Work Program was privatized and remained privatized until June 30, 2016. On July 1, 2016 the Transitional Work Program was again operated by the Sheriff's Office. It was in operation until June 15, 2017 when the Transitional Work Program was closed. All funds owed to participants in the program were transferred in June and July of 2017.
5. Fines and Cost Agency Fund – accounts for the collection and disbursement of fines and costs that are reviewed by the courts, in accordance with applicable law.

The fiduciary fund financial statements can be found on pages 95-97 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 48-88 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 progress in funding its obligation to provide OPEB benefits to its employees. Required supplementary information can be found on page 89 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 90 and 91.

The combining statements referred to earlier in connection with non-major governmental funds and agency funds are presented immediately following the required supplementary information starting on page 92.

**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 exceeded liabilities by \$8,288,642 at the close of the most recent fiscal year.

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

**Management's Discussion and Analysis**

**St. Tammany Parish Sheriff's Office Net Position**

	<b>Governmental activities</b>	
	2017	2016
Current Assets	\$ 35,383,519	\$ 30,103,998
Capital Assets, Net of Accumulated Depreciation	\$ 40,278,835	\$ 40,670,707
Total Assets	\$ 75,662,354	\$ 70,774,705
Deferred Outflows of Resources	\$ 15,251,491	\$ 6,058,832
Current Liabilities	\$ 7,281,038	\$ 6,163,778
Long-Term Liabilities	\$ 71,655,887	\$ 61,428,432
Total Liabilities	\$ 78,936,925	\$ 67,592,210
Deferred Inflows of Resources	\$ 3,688,278	\$ 5,651,975
Net Position		
Net Investment in Capital Assets	\$ 21,340,059	\$ 21,629,125
Restricted for:		
Crime Lab Expenditures	\$ 918,588	\$ 642,766
Capital Projects Fund	\$ 1,159,373	
Debt Service	\$ 12,002	\$ 11,974
General Fund-Equitable Sharing	\$ 183,961	\$ -
Unrestricted	\$ (15,325,341)	\$ (18,694,513)
Total Net Position	\$ 8,288,642	\$ 3,589,352

By far, the largest portion of the St. Tammany Parish Sheriff's Office net position reflects its investment in capital assets (e.g., land, buildings, equipment, vehicles, etc.), less any related outstanding debt that was used to acquire those assets. The St. Tammany Parish Sheriff's Office uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the St. Tammany Parish Sheriff's Office investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Tammany Parish Sheriff's Office net position (27%) represents resources that are subject to external restrictions on how they may be used. The remaining deficit in unrestricted net position of \$15,325,341, is substantially related to the net pension liability and the net Other Post-Employment Benefit (OPEB) obligation liability. See Notes 10 and 11 for further information.

The St. Tammany Parish Sheriff's Office overall net position increased \$4,699,290 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$4,699,290 from the prior fiscal year for an ending balance of \$8,288,642. The increase in the overall net position of governmental activities is primarily the result of the Sheriff's decision to reduce certain expenditures in anticipation of possible revenue losses.

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

**Management's Discussion and Analysis**

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

	<b>Governmental Activities</b>	
	2017	2016
Program Revenues		
Charges and Services	\$ 22,966,467	\$ 21,363,488
Operating Grants and Contributions	6,188,325	5,872,842
General Revenues		
Taxes		
Ad Valorem Taxes	21,894,548	21,124,931
Sales and Use Taxes	11,925,645	11,537,043
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	11,925,644	11,537,051
Interest and Investment Earnings	60,759	42,501
Other Revenues	1,083,018	2,735,817
Total Revenues	76,044,406	74,213,673
Expenses		
Public Safety	70,682,777	71,386,067
Interest on Long-Term Debt	662,339	919,375
Total Expenses	71,345,116	72,305,442
Change in Net Position	4,699,290	1,908,231
Net Position, Beginning of Year	3,589,352	1,681,121
Net Position, End of Year	\$ 8,288,642	\$ 3,589,352

**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 which has not yet been limited to use for a particular purpose by either an external party or the Sheriff himself.

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

**Management's Discussion and Analysis**

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On June 30, 2017, The St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$29,256,863; an increase of \$3,873,992 in comparison with the prior year. Approximately 56% of this amount, \$16,285,769, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is:

- 1) Amount not in spendable form is \$215,443
- 2) Amount restricted for particular purposes is \$2,273,924
- 3) Amount committed for particular purposes is \$6,265,914
- 4) Amount assigned for particular purposes is \$4,215,813.

The general fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2017, the unassigned fund balance in the general fund was \$16,285,769. The total fund balance increased to \$16,667,144. 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 35.8 percent of total general fund expenditures. The total fund balance represents approximately 36.6 percent of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office general fund increased by \$3,233,044. To remain fiscally responsible, the St. Tammany Parish Sheriff's Office reduced certain expenditures in the General Fund in anticipation of possible revenue losses.

During fiscal year 2017, the fund balance of the St. Tammany Parish Sheriff's Office Jail Special Revenue Fund increased by \$1,341,463. For fiscal year 2017, no transfers were made from the General Fund to the Jail Fund.

The Capital Projects Fund, a major fund, had a \$1,173,898 decrease in fund balance during the fiscal year 2017 which put the overall fund balance at \$6,690,136. The decrease in fund balance was a direct result of the continued expenditures on the new radio system; for which the Series 2014 certificates of indebtedness were issued. See Note 9 for further information.

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

Unrestricted net position of the Internal Service Fund at the end of fiscal year 2017 was \$2,626,723. The increase in net position of the Internal Service Fund was \$868,823. The increase in net position is the result of a transfer from the General Fund totaling \$866,819 related to the decision to adjust the self-insured retention policy from \$1,750,000 to \$2,625,000 aggregate retention. As a result of this decision the Sheriff determined that it was prudent to increase the net position of the Internal Service Fund.

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

**Management's Discussion and Analysis**

***General Fund Budgetary Highlights***

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

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

<i>Revenue Source</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Actual Revenues</i>	<i>Difference Final Budget to Actual</i>
Ad Valorem Tax	\$21,300,000	\$21,830,000	\$21,894,548	\$64,548
Sales and Use Tax	11,500,000	11,820,000	11,925,645	105,645
Civil Fees	2,750,000	2,430,000	2,600,323	170,323
Keeping of Prisoners	0	2,195,396	2,318,591	123,195

Ad Valorem taxes have experienced a steady growth over the past few years. Uncollectible taxes at year end were lower than expected, resulting in a slight favorable variance.

Sales and Use taxes have been trending upward parish-wide. The amount of increase varies each year and is strictly dependent on consumer spending. We are in the midst of the third longest economic expansion in our nation's history. We choose to budget conservatively, as the exact time of an economic slowdown is unpredictable. This fiscal year performance exceeded our expectations with a favorable variance of 0.89%.

Civil fees are dictated by the court systems and decisions made by the assigned judges. The first half of the fiscal year presented a larger decline than anticipated, caused by the flooding events and declared disasters followed by an Executive Order issued by the Governor of Louisiana suspending all legal deadlines. As a result, several foreclosure sales set for August, September, and October were cancelled. Once the Executive Order expired, the Civil Department proceeded with sales resulting in an increase in revenue. The year ending with a favorable variance, but still below the original budget.

Keeping of Prisoners revenue is derived from multiple agreements related to housing detainees and operating the Transitional Workforce Program. This program was privatized by the previous administration and a decision to bring it in-house was made after the fiscal year 2017 original budget was adopted. Without any historical data, actual collections were slightly higher than revenue predictions, resulting in a favorable variance of 5.61%.

<i>Expenditures</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Actual Expenses</i>	<i>Difference Final Budget to Actual</i>
Personnel Services	\$25,343,194	\$27,261,551	\$25,557,617	(\$1,703,934)
Payroll Benefits	9,403,451	9,793,435	9,355,929	(437,506)
Operating Expenditures	4,489,270	4,861,193	4,411,408	(449,785)
Professional Fees	2,037,127	2,200,894	1,776,493	(424,401)
Materials and Supplies	854,687	1,373,742	1,194,840	(178,902)
Capital Outlays	-	2,056,133	1,664,763	(391,370)



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

**Management's Discussion and Analysis**

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In March 2018, the Sheriff's Office is facing a potential revenue loss in the Jail Special Revenue Fund. The existing 20-year sales tax originally approved by voters in 1998 failed to renew on April 29, 2017. St. Tammany Parish Government plans to bring this renewal to the voters once again. However, in order to be fiscally responsible, the Sheriff evaluated operations, reduced expenditures, and ended the year with a favorable variance in total expenditures.

As a result of the jail sales tax's failure to renew, positions were eliminated which resulted in savings in Personnel Services and Payroll Benefits. The year ended with a favorable variance. Other expenditure cuts were made across the organization in order to maintain jail operations in the succeeding year. The favorable variance in Professional Fees and Materials and Supplies is the result of conservative expenditure reductions in efforts to remain financially stable.

The variance in Capital Outlays is due to projects that began in fiscal year 2017, with remaining balances that rolled over to fiscal year 2018. The majority of the funds remaining at year end were allocated to the design and installation of a new software application for the Civil Department.

**Capital Assets and Debt Administration**

**Capital Assets.** The St. Tammany Parish Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2017 amounts to \$40,278,835 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, leasehold improvements, buildings, other equipment, communication equipment, and vehicles. The total decrease in capital assets for the current fiscal year was approximately \$400,000 or 1%.

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

	Governmental Activities	
	2017	2016
Construction in Progress	\$ 14,443,776	\$ 13,316,582
Land	2,878,144	2,878,144
Leasehold Improvements	172,866	144,029
Buildings	16,802,811	17,547,545
Other Equipment	2,893,242	3,071,684
Communication Equipment	83,882	299,240
Vehicles	3,004,114	3,413,483
Totals	\$40,278,835	\$40,670,707

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

- Ongoing acquisition of a radio system with \$1,127,194 of costs incurred in fiscal year 2017.
- Vehicle replacements were purchased at a cost of \$1,237,755.
- Miscellaneous equipment and building improvements were made at a cost of \$655,938.

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

**Long-term Debt**

On August 1, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011, in the amount

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

**Management's Discussion and Analysis**

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of \$8,000,000, secured by excess revenue of the Sheriff. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana; to include making capital improvements, comprising the acquisition of furnishings and equipment and paying the costs of issuance thereof. Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. has assigned the Series 2011 Bonds a municipal debt rating of "AA" (stable). S&P defines a "AA" rating as having a very strong capacity to meet financial commitments. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2011. These funds are transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

On March 20, 2014, the Sheriff issued Limited Tax Revenue Bonds, Series 2014, in the amount of \$15,400,000, secured by excess revenue of the Sheriff. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. has assigned the Series 2014 Bonds a municipal debt rating of "AA" (stable). S&P defines a "AA" rating as having a very strong capacity to meet financial commitments. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2014. These funds will be transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

At the end of fiscal year 2017, the St. Tammany Parish Sheriff's Office had total bonded debt outstanding of \$20,171,859. The Bond premium is included with the General Obligation Bonds in the current year statements.

**St. Tammany Parish Sheriff's Office Outstanding Debt**

	Governmental Activities	
	2017	2016
General Obligation Bonds	\$20,171,859	\$21,424,930
Net Pension Liability	31,681,485	22,307,301
Net OPEB Obligation	21,100,614	18,949,272
Totals	\$72,953,958	\$62,681,503

In fiscal year 2017, the St. Tammany Parish Sheriff's Office total debt increased by \$10,272,455 or 16.4%. This was the result of a net increase in the OPEB obligation of \$2,151,342 and the increase in the pension liability of \$9,374,184. For more detail on the OPEB Obligation and the net pension liability see notes 10 and 11.

Additional information on the St. Tammany Parish's Sheriff's Office long-term debt can be found in Note 9 on pages 65-66 of this report.

***Economic Factors and Next Year's Budget***

The following economic factors impact the St. Tammany Parish Sheriff's Office and were considered in developing the 2017-2018 fiscal year budget.

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

**Management's Discussion and Analysis**

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- The unemployment rate for St. Tammany Parish at fiscal year 2017 year-end (June 2017) was at 5.0 percent which slightly lower than the rate from the beginning year rate of 5.3 percent.
- Sales tax has continued to experience an increase as a result of the completion of the Fremaux Town Center. Although this commercial facility opened in March of 2014, this complex continues to expand and will continue to provide future revenue as the Sheriff will receive a portion of the sales tax revenue collected.
- The Sheriff is mandated to provide health insurance to full-time employees. Health insurance premiums will reflect an increase of 3.0 percent in fiscal year 2018. Employer pension rates will decrease to 12.75 percent in fiscal year 2018 from 13.25 percent in fiscal year 2017.
- The St. Tammany Parish Sheriff's Office continues to purchase an excess liability insurance policy to protect itself from unforeseen losses in excess of \$1 million in primary insurance. The Sheriff is responsible for funding any losses before this policy goes into effect and after its limits are exceeded.
- The Sheriff's office received a grant for hiring police officers for a period of three years from the COPS, Community Oriented Policing Services, U. S. Department of Justice in the amount of \$1,009,795. The initial award date of this grant was 11/13/2017.
- We anticipate a continual increase in the population of St. Tammany Parish residents. With any increase, aggregate revenues and expenditures will be reflective.
- Departmental budgeted expenditure reductions will be implemented in recognition of any decline in revenues.

***Requests for Information***

This financial report is designed to provide a general overview of the St. Tammany Parish Sheriff's Office finances for all those with an interest in the Sheriff's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Deputy Chief of Administration Tiffany Carrasco, 300 Brownswitch Road, Slidell, Louisiana, 70458.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2017**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 26,780,539
Investments	666,501
Receivables	7,719,036
Prepaid Expenses	215,443
Other Assets	2,000
Capital Assets, Not Being Depreciated	17,321,920
Capital Assets, Net of Accumulated Depreciation	<u>22,956,915</u>
<b>Total Assets</b>	<u>75,662,354</u>
<b>Deferred Outflows of Resources</b>	<u>15,251,491</u>
<b>Total Deferred Outflows of Resources</b>	<u>15,251,491</u>
<b>Liabilities</b>	
Accounts Payable	1,579,629
Accrued Liabilities	1,920,304
Accrued Liabilities - Bond Interest	214,602
Compensated Absences	2,268,432
<b>Long-Term Liabilities</b>	
Certificates of Indebtedness Payable	
Current Portion	1,298,071
Noncurrent Portion	18,873,788
Net Pension Liability	31,681,485
Net Other Post-Employment Benefit Obligation	<u>21,100,614</u>
<b>Total Liabilities</b>	<u>78,936,925</u>
<b>Deferred Inflows of Resources</b>	<u>3,688,278</u>
<b>Total Deferred Inflows of Resources</b>	<u>3,688,278</u>
<b>Net Position</b>	
Net Investment in Capital Assets	21,340,059
Restricted for:	
Crime Lab	918,588
Capital Projects Fund	1,159,373
Debt Service	12,002
General Fund-Equitable Sharing	183,961
Unrestricted	<u>(15,325,341)</u>
<b>Total Net Position</b>	<u><u>\$ 8,288,642</u></u>

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

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2017**

<b>Activities</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net (Expense) Revenue and Changes in Net Position Governmental Activities</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	
<b>Governmental Activities</b>				
Public Safety	\$ 70,682,777	\$ 22,966,467	\$ 6,188,325	\$ (41,527,985)
Interest on Long-Term Debt	662,339	-	-	(662,339)
<b>Total Governmental Activities</b>	<b>\$ 71,345,116</b>	<b>\$ 22,966,467</b>	<b>\$ 6,188,325</b>	<b>(42,190,324)</b>
<b>General Revenues</b>				
Taxes				
Ad Valorem Taxes				21,894,548
Sales and Use Taxes				11,925,645
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				11,925,644
Interest and Investment Earnings				60,759
Other Revenues				1,083,018
<b>Total General Revenues</b>				<b>46,889,614</b>
<b>Change in Net Position</b>				<b>4,699,290</b>
<b>Net Position, Beginning of Year</b>				<b>3,589,352</b>
<b>Net Position, End of Year</b>				<b>\$ 8,288,642</b>

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





COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

# FUND FINANCIAL STATEMENTS

## GOVERNMENTAL FUNDS

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**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Major Fund Descriptions**  
**Governmental Funds**  
**June 30, 2017**

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**General Fund**

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

**Jail Special Revenue Fund**

The Jail Special Revenue Fund accounts for the main operations of the St. Tammany Parish Jail. Revenues include a transfer from the St. Tammany Parish Council related to the proceeds of a dedicated ¼ cent Sales and Use tax approved on April 1, 1998, for the expansion of the existing jail and to fund ongoing operations of the jail. This ¼ Sales Tax expires in March, 2018. Revenues also include reimbursements from the Department of Corrections for the keeping of prisoners, and other grants and revenues. The fund also transfers monies to the St. Tammany Parish Council (the Parish Council) for repayment of a bond issue related to construction, maintenance, and ongoing operations of the jail.

**Capital Projects Fund**

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

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2017**

	<b>General Fund</b>	<b>Jail Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash	\$ 14,456,909	\$ 1,197,517	\$ 6,695,086	\$ 1,709,057	24,058,569
Investments	666,501	-	-	-	666,501
Receivables	3,995,452	3,718,261	-	5,323	7,719,036
Prepaid Items	197,414	18,029	-	-	215,443
Other Assets	2,000	-	-	-	2,000
<b>Total Assets</b>	<b>\$ 19,318,276</b>	<b>\$ 4,933,807</b>	<b>\$ 6,695,086</b>	<b>\$ 1,714,380</b>	<b>\$ 32,661,549</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,136,324	\$ 298,378	\$ 4,950	\$ 44,730	\$ 1,484,382
Accrued Liabilities	1,514,808	\$ 401,587	-	3,909	1,920,304
<b>Total Liabilities</b>	<b>\$ 2,651,132</b>	<b>699,965</b>	<b>4,950</b>	<b>48,639</b>	<b>3,404,686</b>
<b>Fund Balances</b>					
Nonspendable	\$ 197,414	\$ 18,029	\$ -	\$ -	\$ 215,443
Restricted, reported in:					
Capital Projects Fund-Radio System 2014	-	-	1,159,373	-	1,159,373
Special Revenue Funds-Crime Lab Equipment and Maintenance	-	-	-	918,588	918,588
Bond Sinking Fund-Bond Payments Series 2011 and Series 2014	-	-	-	12,002	12,002
General Fund-Equitable Sharing	183,961				183,961
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	5,530,763	-	5,530,763
Special Revenue Funds-Jail Equipment and Maintenance	-	-	-	735,151	735,151
Assigned, reported in:					
Special Revenue Funds-Jail Fund Expenses	-	4,215,813	-	-	4,215,813
Unassigned	16,285,769	-	-	-	16,285,769
<b>Total Fund Balances</b>	<b>\$ 16,667,144</b>	<b>\$ 4,233,842</b>	<b>\$ 6,690,136</b>	<b>\$ 1,665,741</b>	<b>\$ 29,256,863</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 19,318,276</b>	<b>\$ 4,933,807</b>	<b>\$ 6,695,086</b>	<b>\$ 1,714,380</b>	<b>\$ 32,661,549</b>

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

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Reconciliation of the Balance Sheet -  
Governmental Funds to Government-wide Statement of Net Position  
June 30, 2017**

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

<b>Total Fund Balances</b>	<b>\$ 29,256,863</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	40,278,835
Deferred Outflows of Resources	15,251,491
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.	2,626,723
Compensated Absences	(2,268,432)
Accrued Liabilities - Bond Interest	(214,602)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(20,171,859)
Net Pension Liability	(31,681,485)
Net Other Post-Employment Benefit Obligation	(21,100,614)
Deferred Inflows of Resources	<u>(3,688,278)</u>
<b>Net Position of Governmental Activities</b>	<b><u>\$ 8,288,642</u></b>

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

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2017**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Ad Valorem Taxes	\$ 21,894,548	\$ -	\$ -	\$ -	\$ 21,894,548
Sales and Use Taxes	11,925,645	-	-	-	11,925,645
Intergovernmental Revenues	-	-	-	-	-
Transfer from St. Tammany Parish Council	-	11,925,644	-	-	11,925,644
Federal Grants	289,893	-	-	-	289,893
Intergovernmental Agreement - 911 District	-	-	-	-	-
State Revenue Sharing	456,736	-	-	-	456,736
State Supplemental Pay	2,043,209	363,978	-	6,460	2,413,647
Other Intergovernmental Revenues	1,089,010	-	-	-	1,089,010
Fees, Charges and Commissions for Services	-	-	-	-	-
Commissions	-	-	-	-	-
Sales and Use Taxes	2,729,877	-	-	-	2,729,877
Other	728,522	752,259	-	333,944	1,814,725
Civil Fees	2,600,323	-	-	-	2,600,323
Criminal Fees	1,072,309	-	-	274,367	1,346,676
Sales to Inmates	-	-	-	135,020	135,020
Keeping of Prisoners	2,318,591	8,703,561	-	-	11,022,152
Tax Research and Other Services	512,008	-	-	-	512,008
Salary Reimbursements	2,724,666	81,020	-	-	2,805,686
Interest Earnings	46,301	1,877	8,962	1,615	58,755
Other Revenues	1,067,852	40,545	-	-	1,108,397
<b>Total Revenues</b>	<b>51,499,490</b>	<b>21,868,884</b>	<b>8,962</b>	<b>751,406</b>	<b>74,128,742</b>
	-	-	-	-	-
<b>Expenditures</b>					
Public Safety	-	-	-	-	-
Personnel Services	\$ 25,557,617	\$ 10,577,913	\$ -	\$ 77,609	\$ 36,213,139
Payroll Benefits	9,355,929	3,420,843	-	28,484	12,805,256
Operating Expenditures	4,411,408	3,344,088	-	48,353	7,803,849
Professional Fees	1,776,493	470,761	55,219	-	2,302,473
Materials and Supplies	1,194,840	430,189	-	75,206	1,700,235
Travel and Education	219,607	42,614	-	-	262,221
Insurance	1,317,364	178,245	-	-	1,495,609
Intergovernmental	-	-	-	-	-
Transfer to St. Tammany Parish Council	-	1,882,656	-	-	1,882,656
Debt Service	-	-	-	-	-
Principal	-	-	-	1,230,000	1,230,000
Interest	-	-	-	671,606	671,606
Capital Outlays	1,664,763	180,112	1,127,193	48,819	3,020,887
<b>Total Expenditures</b>	<b>45,498,021</b>	<b>20,527,421</b>	<b>1,182,412</b>	<b>2,180,077</b>	<b>69,387,931</b>
	-	-	-	-	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 6,001,469</b>	<b>\$ 1,341,463</b>	<b>\$ (1,173,450)</b>	<b>\$ (1,428,671)</b>	<b>\$ 4,740,811</b>

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

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds (Continued)  
For the Year Ended June 30, 2017**

	<b>General Fund</b>	<b>Jail Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ -	-	\$ -	1,901,606	1,901,606
Transfers Out	(2,768,425)	-	(448)	448	(2,768,425)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,768,425)</b>	<b>-</b>	<b>(448)</b>	<b>1,902,054</b>	<b>(866,819)</b>
<b>Net Change in Fund Balances</b>	<b>3,233,044</b>	<b>1,341,463</b>	<b>(1,173,898)</b>	<b>473,383</b>	<b>3,873,992</b>
<b>Fund Balances, Beginning of Year</b>	<b>13,434,100</b>	<b>2,892,379</b>	<b>7,864,034</b>	<b>1,192,358</b>	<b>25,382,871</b>
<b>Fund Balances, End of Year</b>	<b>\$ 16,667,144</b>	<b>\$ 4,233,842</b>	<b>\$ 6,690,136</b>	<b>\$ 1,665,741</b>	<b>\$ 29,256,863</b>

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

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Governmental Funds to  
the Government-Wide Statement of Activities  
For the Year Ended June 30, 2017**

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

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	<b>\$ 3,873,992</b>
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays.	(366,493)
Gains/losses on the disposal of capital assets reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(25,379)
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.	(156,867)
Revenue reported in the Statement of Activities for the Sheriff's proportionate share of non-employer contributions to the pensions plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds.	1,939,039
The issuance of long-term debt (e.g., certificates of indebtedness) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,253,071
Change in accrued interest on long-term debt does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.	9,267
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.	396,555

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



**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2017**

The change in compensated absences reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(941,376)
The change in the net other post-employment benefit obligation reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(2,151,342)
Internal service funds are used to charge the costs of liability insurance to individual funds. This amount is the total change in net position in the internal service fund.	<u>868,823</u>
<b>Change in Net Position</b>	<u><u>\$ 4,699,290</u></u>

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

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2017**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Ad Valorem Taxes	\$ 21,300,000	\$ 21,830,000	\$ 21,894,548	\$ 64,548
Sales and Use Taxes	11,500,000	11,820,000	11,925,645	105,645
Intergovernmental Revenues				
Federal Grants	126,239	315,773	289,893	(25,880)
State Revenue Sharing	460,000	456,737	456,736	(1)
State Supplemental Pay	2,081,556	2,121,403	2,043,209	(78,194)
Other Intergovernmental Revenues	971,714	1,123,966	1,089,010	(34,956)
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,650,000	2,650,000	2,729,877	79,877
Other	695,000	725,000	728,522	3,522
Civil Fees	2,750,000	2,430,000	2,600,323	170,323
Criminal Fees	847,700	1,046,426	1,072,309	25,883
Keeping of Prisoners	-	2,195,396	2,318,591	123,195
Tax Research and Other Services	559,000	555,000	512,008	(42,992)
Salary Reimbursements	2,699,766	2,742,331	2,724,666	(17,665)
Interest Earnings	24,500	33,500	46,301	12,801
Other Revenues	801,000	898,000	1,067,852	169,852
<b>Total Revenues</b>	<b>47,466,475</b>	<b>50,943,532</b>	<b>51,499,490</b>	<b>555,958</b>
<b>Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Public Safety				
Personnel Services	25,343,194	27,261,551	25,557,617	1,703,934
Payroll Benefits	9,403,451	9,793,435	9,355,929	437,506
Operating Expenditures	4,489,270	4,861,193	4,411,408	449,785
Professional Fees	2,037,127	2,200,894	1,776,493	424,401
Materials and Supplies	854,687	1,373,742	1,194,840	178,902
Travel and Education	314,185	251,858	219,607	32,251
Insurance	1,497,801	2,091,559	1,317,364	774,195
Capital Outlays	-	2,056,133	1,664,763	391,370
<b>Total Expenditures</b>	<b>43,939,715</b>	<b>49,890,365</b>	<b>45,498,021</b>	<b>4,392,344</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>3,526,760</b>	<b>1,053,167</b>	<b>6,001,469</b>	<b>4,948,302</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	(1,901,606)	(1,901,606)	(2,768,425)	(866,819)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,901,606)</b>	<b>(1,901,606)</b>	<b>(2,768,425)</b>	<b>(866,819)</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 1,625,154</b>	<b>\$ (848,439)</b>	<b>3,233,044</b>	<b>\$ 4,081,483</b>
<b>Fund Balance, Beginning of Year</b>			<b>13,434,100</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 16,667,144</b>	

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

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
Jail Special Revenue Fund  
For the Year Ended June 30, 2017**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues</b>				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ 11,500,000	\$ 11,820,000	\$ 11,925,644	\$ 105,644
State Supplemental Pay	605,871	406,668	363,978	(42,690)
DOC Program Reimbursement	550,072	540,224	416,034	(124,190)
Fees, Charges and Commissions for Services				
Other Commissions	800,000	762,000	752,259	(9,741)
Keeping of Prisoners	8,221,249	8,188,726	8,287,527	98,801
Salary Reimbursements	85,000	85,000	81,020	(3,980)
Interest Earnings	-	-	1,877	1,877
Other Revenues	132,000	47,000	40,545	(6,455)
<b>Total Revenues</b>	<b>21,894,192</b>	<b>21,849,618</b>	<b>21,868,884</b>	<b>19,266</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	10,994,495	11,038,250	10,577,913	460,337
Payroll Benefits	3,737,231	3,599,961	3,420,843	179,118
Operating Expenditures	4,025,077	3,659,942	3,344,088	315,854
Professional Fees	377,662	513,830	470,761	43,069
Materials and Supplies	552,100	514,717	430,189	84,528
Travel and Education	71,500	74,686	42,614	32,072
Insurance	265,000	500,000	178,245	321,755
Intergovernmental				
Transfer to St. Tammany Parish Council	1,882,656	1,882,656	1,882,656	-
Capital Outlays	-	212,335	180,112	32,223
<b>Total Expenditures</b>	<b>21,905,721</b>	<b>21,996,377</b>	<b>20,527,421</b>	<b>1,468,956</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(11,529)</b>	<b>(146,759)</b>	<b>1,341,463</b>	<b>1,488,222</b>
<b>Net Changes in Fund Balance</b>	<b>\$ (11,529)</b>	<b>\$ (146,759)</b>	<b>1,341,463</b>	<b>\$ 1,488,222</b>
<b>Fund Balance, Beginning of Year</b>			<b>2,892,379</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 4,233,842</b>	

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

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

# FUND FINANCIAL STATEMENTS

## PROPRIETARY FUNDS

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**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Fund Description**  
**Proprietary Fund**  
**June 30, 2017**

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**Internal Service Fund (Risk Management)**

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

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Proprietary Fund - Internal Service Fund**  
**June 30, 2017**

**Current Assets**

Cash and Cash Equivalents	<u>\$ 2,721,970</u>
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<b>Total Current Assets</b>	<u>2,721,970</u>
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**Current Liabilities**

Claims Payable	<u>95,247</u>
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<b>Total Current Liabilities</b>	<u>95,247</u>
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**Net Position**

Unrestricted	<u><u>\$ 2,626,723</u></u>
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The accompanying notes are an integral part of these financial statements.



**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Revenues, Expenses, and  
Changes in Net Position  
Proprietary Fund - Internal Service Fund  
For the Year Ended June 30, 2017**

<b>Operating Revenues</b>	
Fund Premiums	<u>\$ 636,980</u>
<b>Total Operating Revenues</b>	<u>636,980</u>
<b>Operating Expenses</b>	
Claims and Legal Fees	<u>636,980</u>
<b>Total Operating Expenses</b>	<u>636,980</u>
<b>Operating Income</b>	-
<b>Nonoperating Revenues</b>	
Interest Earned	<u>2,004</u>
<b>Total Nonoperating Expenses</b>	
Transfers In	<u>866,819</u>
<b>Change in Net Position</b>	868,823
<b>Net Position, Beginning of Year</b>	<u>1,757,900</u>
<b>Net Position, End of Year</b>	<u><u>\$ 2,626,723</u></u>

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

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Fund - Internal Service Fund**  
**For the Year Ended June 30, 2017**

**Cash Flows from Operating Activities**

Fund Premiums	\$ 636,980
Claims and Legal Fees	<u>(559,223)</u>

<b>Net Cash Provided by Operating Activities</b>	<u>77,757</u>
--	---------------

**Cash Flows from Noncapital Financing Activities**

Transfers in	<u>866,819</u>
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<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>866,819</u>
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**Cash Flows from Investing Activities**

Interest Earned	<u>2,004</u>
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<b>Net Cash Provided by Operating Activities</b>	<u>2,004</u>
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<b>Net Increase in Cash and Cash Equivalents</b>	946,580
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<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,775,390</u>
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<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 2,721,970</u></u>
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**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>77,757</u>

<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 77,757</u></u>
--	-------------------------

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

FUND FINANCIAL STATEMENTS  
FIDUCIARY FUNDS

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**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Fund Description**  
**Fiduciary Fund**  
**June 30, 2017**

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**Fiduciary Fund**

As the Ex-Officio Tax Collector of the Parish of St. Tammany, the Sheriff is responsible for collecting and disbursing ad valorem (property) taxes, parish occupational licenses, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the district court. The Sheriff is also contracted to be the sole tax collector for the collection and distribution of sales and use taxes throughout the Parish. The Sheriff's Fiduciary Fund accounts for the collection and distribution of these funds.

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Fiduciary Fund**  
**June 30, 2017**

	<b>Agency Funds</b>
<hr/>	
<b>Assets</b>	
Cash and Interest-Bearing Deposits	<u>\$ 29,042,608</u>
<b>Total Assets</b>	<u><u>\$ 29,042,608</u></u>
<b>Liabilities</b>	
Due to Taxing Bodies, Prisoners and Others	<u>\$ 29,042,608</u>
<b>Total Liabilities</b>	<u><u>\$ 29,042,608</u></u>

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

## NOTES TO THE FINANCIAL STATEMENTS

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

**Notes to Financial Statements**

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**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 on-site patrols, investigations and other law enforcement activities. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish, state or federal government.

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

**Reporting Entity**

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

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

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

**Basis of Presentation**

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

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Basis of Presentation (Continued)**

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.

**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Sheriff. The effect of interfund activity has been removed from these statements.

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

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

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

**Fund Financial Statements**

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

The Sheriff reports the following major governmental funds:

- The General Fund is the primary operating fund of the Sheriff. It accounts for all the financial resources except those that are required to be accounted for in other funds.
- The Jail Special Revenue Fund accounts for the operations of the St. Tammany Parish Jail. Revenues include the proceeds of a dedicated ¼ cent Sales and Use tax approved on January 17, 1998, for the expansion of the existing jail and to fund ongoing operations of the jail. This St. Tammany Parish Sales Tax expires in March 2018. Revenues also include reimbursements from the Louisiana Department of Corrections for the keeping of prisoners, and other grants and revenues. The fund also transfers monies to the St. Tammany Parish Council (the Parish Council) for repayment of a bond issue related to construction, maintenance, and ongoing operations of the jail.
- The Capital Projects Fund accounts for construction of new facilities and radio system infrastructure upgrades in St. Tammany Parish.

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

**Notes to Financial Statements**

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**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 was increased from \$1,750,000 to \$2,625,000 aggregate retention. Based on this decision the sheriff transferred \$866,819 to the Internal Service Fund.
- The Fiduciary Fund is used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the Sheriff's programs. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

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

**Measurement Focus/Basis of Accounting**

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Measurement Focus/Basis of Accounting (Continued)**

earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The proprietary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

**Annual Budget**

The proposed 2016-2017 budgets for the General Fund and the Jail Special Revenue Fund were made available for public inspection at the Sheriff's office on May 20, 2016. A public hearing was held at the Sheriff's office for suggestions and comments from the general public on June 8, 2016. 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 June 1, 2017 and was subsequently published in the official journal. All appropriations lapsed at year-end.

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Budgetary Basis of Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Jail Special Revenue Fund with three exceptions: sales and use taxes and commissions associated with the collection are recognized as revenue in the month they are collected by the Sheriff, not in the month collected by the vendor; expenditures represented by unpaid invoices after the year-end cut-off and which were not encumbered are recognized when paid; and amounts paid under capital leases are budgeted as expenditures.

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

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

**Estimates**

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

**Cash and Investments**

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

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2017, the Sheriff's investments consisted of U.S. government agency bonds, which are reported at fair value based on published market prices.

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Cash and Investments (Continued)**

The Sheriff will have the following objectives with regard to Investments:

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

**Prepaid Items**

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

**Capital Assets**

Capital assets are capitalized at historical cost, or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing assets.

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

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

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Compensated Absences**

Employees of the Sheriff earn from 128 to 208 hours of annual leave depending on the length of their service. Annual leave was earned in a lump sum on the employees' anniversary date until April 2017 when the policy changed and the lump sum earned to date was deposited to the employee annual leave account and thereafter annual leave is accrued each pay period. Annual leave cannot exceed the employees' maximum earned annually plus 40 hours at any time. If this occurs, the employee accrues no additional annual leave until the balance is below the annual threshold plus 40. All vacation leave earned at June 30, 2017 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, 2017.

<b>Balance</b>			<b>Balance</b>	<b>Due within</b>
<b>July 1, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>June 30, 2017</b>	<b>One Year</b>
1,327,056	2,823,729	(1,882,352)	2,268,432	2,268,432

Extended illness benefits (sick leave) is earned at the rate of 4.62 hours per pay period with a maximum allowed of 480 hours. EIB lapses upon termination. Employees are not compensated for any portion of their Extended illness benefits at their retirement or termination. Paid time off for earned sick leave is contingent on an illness – a specific event that is outside the control of the employer and employee and is therefore not included in the Compensated Absences.

**Interfund Transactions**

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

**Deferred Outflows/Inflows of Resources**

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element,

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Deferred Outflows/Inflows of Resources (Continued)**

deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**Net Position Classifications**

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

- Net Investment in Capital Assets – The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.
- Restricted Net Position – consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted for other purposes on the Statement of Net Position consist of grant related cash.
- Unrestricted Net Position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

**Net Position Flow Assumption**

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

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



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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**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 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. When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are available for use it is the Sheriff's policy to use committed resources first, then assigned, and then unassigned as they are needed.

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Balance Flow Assumption**

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

**Proprietary Fund Operating and Nonoperating Revenues and Expenses**

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

**Pensions**

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

**Impact of Recently Issued Accounting Principles**

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2017 fiscal year. The Sheriff has adopted and implemented these statements in the preparation of the financial statements for the year ended June 30, 2017.

1. *Statement No. 74 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. (2017)*
2. *Statement No. 77 – Tax Abatement Disclosures. (2017)*
3. *Statement No. 78 – Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans. (2017)*
4. *Statement No. 80 – Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14. (2017)*
5. *Statement No. 82 – Pension Issues –an amendment of GASB Statements No. 67, No. 68, and No. 73. (2018)*

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Impact of Recently Issued Accounting Principles (Continued)**

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the Sheriff's fiscal year 2017.

1. *Statement No. 75 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (2018)*
2. *Statement No. 81- Irrevocable Split-Interest Agreements (2018)*
3. *Statement No. 83 – Certain Asset Retirement Obligations (2018)*
4. *Statement No. 84 – Fiduciary Activities (2020)*
5. *Statement No. 85 – Omnibus 2017 ((2018)*
6. *Statement No. 86 – Certain Debt Extinguishment Issues (2018)*
7. *Statement No. 87 – Leases (2021)*

The Sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2018 and later.

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

The Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between the net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains 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 \$366,493 difference are as follows:

Capital Outlays	\$ 3,020,887
Depreciation Expense	<u>(3,387,380)</u>

Net adjustment to decrease Net Changes in Fund Balances –  
Total Governmental funds to arrive at Change in Net Position of \$ (366,493)  
Governmental Activities

Another element of that reconciliation states that "Losses on the disposal of capital assets in the Statement of Activities do not require the use of current financial resources and,

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

**Notes to Financial Statements**

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**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)**

therefore, are not reported as expenditures in the governmental funds.” The detail of this \$25,379 is as follows:

Net book value of capital assets disposed	\$ 25,379
Losses on disposal of capital assets	<u>\$ (25,379)</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 \$156,867 is as follows:

Pension expense in excess of plan contributions	\$ (156,867)
---	--------------

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 \$1,939,039 is as follows:

Revenue from Sheriff’s proportionate share of non-employer contributions to the pension plan	\$ 1,939,039
--	--------------

Another element of that reconciliation states that “The issuance of long-term debt (e.g., certificates of indebtedness) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of the \$1,253,071 difference are as follows:

Principal Repayments and Premium Amortization on Certificates of Indebtedness Payable	\$ 1,253,071
---	--------------

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	\$ (223,869)
Accrued Interest Bond Series 2011 and Bond Series 2014-Current Year	\$ 214,602
Change in accrued interest Bond Series 2011 and Bond Series 2014	<u><u>\$ (9,267)</u></u>

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

**Notes to Financial Statements**

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

The 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 expenditure in the governmental funds. (Note 13, page 81)

Due to other governmental agencies-Prior Year	\$ 396,555
Due to other governmental agencies-Current Year	-
	<u>\$ 396,555</u>

Another element of that reconciliation states that "The change in compensated absences reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds." The detail of this \$941,376 difference is as follows:

Compensated Absences - Prior Year	\$ 1,327,056
Compensated Absences - Current Year	<u>(2,268,432)</u>

Net Adjustment to Decrease Net Changes in Fund Balances -  
Total Governmental Funds to Arrive at Change in Net Position of \$ (941,376)  
Governmental Activities

Another element of that reconciliation states that "The change in the net other post-employment benefit obligation reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds." The detail of this \$2,151,342 difference is as follows:

Net Other Post-Employment Benefit Obligation – Prior Year	\$ 18,949,272
Net Other Post-Employment Benefit Obligation – Current Year	<u>(21,100,614)</u>

Net Adjustment to Decrease Net Changes in Fund Balances –  
Total Governmental Funds to Arrive at Change in Net Position of \$ (2,151,342)  
Governmental Activities

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

**Notes to Financial Statements**

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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 1<sup>st</sup>. These taxes are collected annually in arrears and are due by December 31<sup>st</sup>. Assessed values are established by the St. Tammany Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. An evaluation of all property is required to be completed no less than every four years. The last evaluation was completed for the 2016 tax roll.

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

	<b>Millage</b>	<b>Expiration Date</b>
1998 Law Enforcement District	4.69	2027
Constitutional Law Enforcement District	6.56	N/A

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

**Note 4. Cash and Cash Equivalents**

At June 30, 2017, the Sheriff had \$55,803,137 (book balance) in interest-bearing demand deposits as follows:

	<b>Government-Wide Statement of Net Position</b>	<b>Fiduciary Funds Statement of Net Position</b>	<b>Total</b>
Interest Bearing Deposits	\$ 26,780,539	\$ 29,042,608	\$55,823,147

These deposits are stated at cost, which approximates market.

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned. As of June 30, 2017, the total bank balance of \$56,939,578 was secured from risk by \$408,835 of FDIC coverage and \$59,357,280 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

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

**Notes to Financial Statements**

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**Note 4. Cash and Cash Equivalents (Continued)**

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, 2017, the Sheriff had investments of \$666,501 in various securities.

**Interest Rate Risk**

<b>Investment</b>	<b>Maturity</b>	<b>Fair Value</b>
FHLMC NTS	May 24, 2019	\$ 144,888
FHLB NTS	September 1, 2021	162,034
FHLB BOND	October 12, 2022	187,895
FFCB BOND	May 12, 2025	157,750
Other	None	<u>13,934</u>
<b>Total</b>		<u><u>\$ 666,501</u></u>

The Sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 are significant other observable inputs; Level 3 inputs are significant unobservable inputs considered to be Level 1 inputs.

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

**Credit Risk**

<b>Investment</b>	<b>Composite Rating</b>	<b>Percentage</b>
FHLMC NTS	AA+	21.74%
FHLB NTS	AA+	24.31%
FHLB BOND	AA+	28.19%
FFCB BOND	AA+	23.67%
Other	Varies	2.09%

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

**Notes to Financial Statements**

**Note 5. Investments (Continued)**

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

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

**Note 6. Receivables**

The receivables at June 30, 2017, were as follows:

	General Fund	Jail Special Revenue Fund	Commissary Special Revenue Fund	Government Activities Total
Sales and Use Taxes	\$ 2,025,854	\$ -	\$ -	\$ 2,025,854
Ad Valorem Taxes	175,762		-	175,762
Due from St. Tammany Parish Council		2,025,854	-	2,025,854
Salary Reimbursements	465,817	20,473	-	486,290
Federal Funds	190,910	61,157	923	252,990
Fees, Charges and Commissions for Services	699,308	1,610,663	4,400	2,314,371
Other	437,801	113	-	437,915
	<u>\$ 3,995,452</u>	<u>\$ 3,718,261</u>	<u>\$ 5,323</u>	<u>\$ 7,719,036</u>

All receivables are considered to be fully collected within one year of the end of the fiscal year. No allowance for doubtful accounts is deemed necessary.



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

**Notes to Financial Statements**

**Note 7. Capital Assets**

Capital assets activity for the year ended June 30, 2017 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Capital Assets, Not Being Depreciated</b>				
Construction in Progress	\$ 13,316,582	\$ 1,127,194	\$ -	\$ 14,443,776
Land	2,878,144	-	-	2,878,144
<b>Total Capital Assets, Not Being Depreciated</b>	<b>16,194,726</b>	<b>1,127,194</b>	<b>-</b>	<b>17,321,920</b>
<b>Capital Assets, Being Depreciated</b>				
Leasehold Improvements	187,941	41,533	-	229,474
Buildings	22,163,568	-	-	22,163,568
Other Equipment	10,537,256	614,405	(12,560)	11,139,101
Communication Equipment	10,396,884	-	(62,055)	10,334,829
Vehicles	14,230,860	1,237,755	(739,444)	14,729,171
<b>Total Capital Assets, Being Depreciated</b>	<b>57,516,509</b>	<b>1,893,693</b>	<b>(814,059)</b>	<b>58,596,143</b>
<b>Less Accumulated Depreciation for:</b>				
Leasehold Improvements	(43,912)	(12,696)	-	(56,608)
Buildings	(4,616,023)	(744,734)	-	(5,360,757)
Other Equipment	(7,465,572)	(792,847)	12,560	(8,245,859)
Communication Equipment	(10,097,644)	(215,358)	62,055	(10,250,947)
Vehicles	(10,817,377)	(1,621,745)	714,065	(11,725,057)
<b>Total Accumulated Depreciation</b>	<b>(33,040,528)</b>	<b>(3,387,380)</b>	<b>788,680</b>	<b>(35,639,228)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>24,475,981</b>	<b>(1,493,687)</b>	<b>(25,379)</b>	<b>22,956,915</b>
<b>Governmental Activities - Capital Assets, Net</b>	<b>\$ 40,670,707</b>	<b>\$ (366,493)</b>	<b>\$ (25,379)</b>	<b>\$ 40,278,835</b>

Depreciation expense of \$3,387,380 was charged to governmental activities- public safety for the year ended June 30, 2017.

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

**Notes to Financial Statements**

**Note 8. Leases**

**Operating Leases**

The Sheriff is obligated under certain leases accounted for as operating leases. These operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the Sheriff's Statement of Net Position. Lease payments of \$279,420 were made during the year ended June 30, 2017 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 30<sup>th</sup>:

2018	\$	272,027
2019		273,344
2020		266,400
2021		78,779
2022		79,099
Thereafter		<u>1,728,182</u>
<b>Total Future Minimum Lease Payments</b>	<b>\$</b>	<b><u>2,697,831</u></b>

**Note 9. Long-Term Debt**

The following is a summary of long-term debt of the Sheriff for the year ended June 30, 2017:

**St. Tammany Parish Sheriff's Office  
Long Term Debt**

Type of Debt	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year
Certificate of Indebtedness					
Series 2011	6,610,000	-	(320,000)	6,290,000	335,000
Certificate of Indebtedness					
Series 2014	14,814,930	-	(933,071)	13,881,859	963,071
<b>Total Governmental Activities</b>					
Long-term Liabilities	<u>21,424,930</u>	<u>-</u>	<u>(1,253,071)</u>	<u>20,171,859</u>	<u>1,298,071</u>

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

**Notes to Financial Statements**

**Note 9. Long-Term Debt (Continued)**

At June 30, 2017, the Sheriff was obligated under the following agreements:

On August 1, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011 in the amount of \$8,000,000, maturing on March 1, 2031. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and equipment, and paying the costs of issuance thereof. Principal is payable in annual installments with semi-annual interest payments with variable rates. As of June 30, 2017, the bonds held a variable rate of 3.00%. The long-term debt is secured by excess revenue of the Sheriff.

On March 20, 2014, the Sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, maturing on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Principal is payable in annual installments with semi-annual interest payments with variable rates. As of June 30, 2017, the bonds held a variable rate of 2.0%. The long-term debt is secured by excess revenue of the Sheriff.

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

<b>Year Ending June 30, 2017</b>	<b>Principal</b>	<b>Bond Premium</b>	<b>Total Principal and Bond Premium</b>	<b>Interest</b>	<b>Total</b>
2018	1,275,000	23,071	1,298,071	643,806	1,941,877
2019	1,325,000	23,071	1,348,071	614,956	1,963,027
2020	1,370,000	23,071	1,393,071	584,956	1,978,027
2021	1,420,000	23,071	1,443,071	533,806	1,976,877
2022	1,475,000	23,071	1,498,071	480,806	1,978,877
Thereafter	13,030,000	161,504	13,191,504	1,990,964	15,182,468
<b>Total</b>	<b>\$19,895,000</b>	<b>\$ 276,859</b>	<b>\$20,171,859</b>	<b>\$4,849,294</b>	<b>\$25,021,153</b>

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

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

**Notes to Financial Statements**

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**Note 10. Post-Employment Benefits**

**Plan Description**

The St. Tammany Parish Sheriff's Office's medical, dental and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical/dental coverage for the retiree only (not dependents) for retirees who retired prior to September 1, 2012. The employer pays a graded percentage of the premium for retirees who retire on and after September 1, 2012 equal to  $3\frac{1}{3}\%$  multiplied by the number of years of service at retirement, to a maximum of 100% at 30 years. Employees are covered by the Louisiana Sheriffs' Pension and Relief Fund, whose retirement eligibility (Back-DROP entry) provisions are as follows: 30 years of service at any age; or, age 55 and 12 years of service. Complete plan provisions are included in the official plan documents on file with the Sheriff's Human Resource Department and Summary Plan on file with the Louisiana Sheriff's Association. There is no separate, audited GAAP-basis report issued for the OPEB plan.

Life insurance coverage is available to retirees after retirement by election. The retiree "pays" for 100% of the cost of the retiree life insurance, but it is a blended rate. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Thus, the implicit employer subsidy is the unblended rate thus determined less the blended rate paid by the retiree. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced at to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

It has been assumed that 15% of retirees' decline life insurance at time of retirement.

**Contribution Rates**

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy**

Until 2008, the St. Tammany Parish Sheriff recognized the cost of providing post-employment medical and life insurance benefits (the St. Tammany Parish Sheriff's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2017 and 2016, the St. Tammany Parish Sheriff's portion of health care and life insurance funding cost for retired employees totaled \$1,183,941 and \$1,173,718, respectively.

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

**Notes to Financial Statements**

**Note 10. Post-Employment Benefits (Continued)**

Effective July 1, 2008, the St. Tammany Parish Sheriff implemented Government Accounting Standards Board Codification Section P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions (GASB Codification Section P50). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution**

The St. Tammany Parish Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<b>2017</b>	<b>2016</b>
Normal Cost	\$ 1,287,885	\$ 1,899,894
30-Year UAL Amortization Amount	2,385,265	2,566,693
Annual Required Contribution (ARC)	<u>\$ 3,673,150</u>	<u>\$ 4,466,587</u>

**Net Post-employment Benefit Obligation (Asset)**

The table below shows the St. Tammany Parish Sheriff's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending June 30:

	<b>2017</b>	<b>2016</b>
Beginning Net OPEB Obligation	\$ 18,949,272	\$ 15,940,626
Annual Required Contribution	3,673,150	4,466,587
Interest on Net OPEB Obligation	757,971	637,625
ARC Adjustment	<u>(1,095,838)</u>	<u>(921,848)</u>
OPEB Cost	3,335,283	4,182,364
Contribution to Irrevocable Trust	-	-
Current Year Retiree Premium	<u>(1,183,941)</u>	<u>(1,173,718)</u>
Change in Net OPEB Obligation	<u>2,151,342</u>	<u>3,008,646</u>
Ending Net OPEB Obligation	<u>\$ 21,100,614</u>	<u>\$ 18,949,272</u>

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

**Notes to Financial Statements**

**Note 10. Post-Employment Benefits (Continued)**

The following table shows the St. Tammany Parish Sheriff's annual other post-employment benefits (OPEB) cost, percentage of the cost contributed, and the net other post-employment benefits (OPEB) liability:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net OPEB Liability (Asset)</b>
June 30, 2017	\$ 3,335,283	35.50%	\$21,100,614
June 30, 2016	\$ 4,182,364	28.06%	\$18,949,272

**Funded Status and Funding Progress**

In 2017 and 2016, the St. Tammany Parish Sheriff made no contributions to its post-employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2017 was \$42,895,975 which is defined as that portion, as determined by a particular actuarial cost method (the St. Tammany Parish Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost.

	<b>2017</b>	<b>2016</b>
Actuarial Accrued Liability (AAL)	\$ 42,895,975	\$ 46,158,754
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 42,895,975</u>	<u>\$ 46,158,754</u>
Funded Ratio (AVP/AAL)	0%	0%
Covered Payroll (Active Plan Members)	\$ 35,805,238	\$ 32,024,699
UAAL as a Percentage of Covered Payroll	119.80%	144.13%

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

**Notes to Financial Statements**

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**Note 10. Post-Employment Benefits (Continued)**

**Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the St. Tammany Parish Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the St. Tammany Parish Sheriff and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the St. Tammany Parish Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method**

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets**

There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

**Turnover Rate**

An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 12%.

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

**Notes to Financial Statements**

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**Note 10. Post-Employment Benefits (Continued)**

**Post-employment Benefit Plan Eligibility Requirements**

Although employees may retire at age 55 and 12 years of service, historically they have tended to wait until 30 years of retirement. To accommodate this historical tendency, we have assumed that actual retirement (and commencement of OPEB benefits) occurs at the earlier of 30 years of service and age 60 and 15 years of service. Medical benefits are provided to employees upon actual retirement.

**Investment Return Assumption (Discount Rate)**

GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate**

The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

**Mortality Rate**

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**Method of Determining Value of Benefits**

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "blended" rates for active and retired before Medicare eligibility, so we have estimated the "unblended" rates for retirees before Medicare as 130% of the blended rate, as required by GASB 45 for valuation purposes.

**Inflation Rate**

Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases**

This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.



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

**Notes to Financial Statements**

**Note 10. Post-Employment Benefits (Continued)**

**Post-retirement Benefit Increases**

The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

Below is a summary of OPEB cost and contributions for the last three fiscal calendar years.

	OPEB Costs and Contributions		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
OPEB Cost	\$ 3,335,283	\$ 4,182,364	\$ 4,063,650
Contribution	-	-	-
Retiree premium	<u>1,183,941</u>	<u>1,173,718</u>	<u>1,086,776</u>
Total contribution and premium	1,183,941	1,173,718	1,086,776
Change in net OPEB obligation	<u>\$ 2,151,342</u>	<u>\$ 3,008,646</u>	<u>\$ 2,976,874</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	35.50%	28.06%	26.74%

**Note 11. Pension Plan**

**Plan Description**

Substantially all employees of the St. Tammany Parish Sheriff's office participate in the Sheriffs' Pension and Relief Fund ("Fund"). The Fund is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The Sheriffs' Pension and Relief Fund issues a publically available financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana Legislative Auditor's website at [www.la.gov](http://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

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Benefits Provided (Continued)**

who at the time of original employment was age 18 or older are required to participate in the pension plan. The Fund provides retirement, disability and survivor benefits as follows:

Retirement benefits

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

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

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

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

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

<u>Eligible for Membership</u>	<u>Calculation of Average Final Compensation</u>
On or Before June 30, 2006	Average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.
After June 30, 2006 and Before July 1, 2013	Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period.
After July 1, 2013	Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Disability benefits

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

Survivor benefits

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

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

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

Deferred benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

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

Cost of Living Adjustments

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

**Contributions**

According to state statute, contribution requirements for all employers are actuarially

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Contributions (Continued)**

determined each year. The Sheriff was required to contribute 13.75% from July 1, 2015 to June 30, 2016 and 13.25% from July 1, 2016 to June 30, 2017. Employees are required to contribute 10.25% of their annual pay. In addition, the Fund also received non-employer contributions including ad valorem taxes, insurance premium taxes and state revenue sharing funds. The Sheriff's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The Sheriff's proportionate share of employer contributions for the measurement period was \$4,691,967 and the proportionate share of non-employer contributions was \$1,939,039.

The Sheriff's actual contributions to the pension for the years ended June 30, 2017, 2016, and 2015 were \$4,600,521, \$4,707,878, and \$4,741,007, respectively.

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

At June 30, 2017, the Sheriff's office reported a liability of \$31,681,485 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2017 increased by \$9,374,184 from the prior year liability of \$22,307,301 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, 2016, the Sheriff's proportion was 4.991651%, which was a decrease of .012771% from the 5.004422% proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Sheriff recognized pension expense of \$4,757,388.

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

At June 30, 2017, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected expected and actual experience	\$ -	\$ 3,323,037
Changes of assumptions	2,588,279	
Net difference between projected and actual earnings on pension plan investments	7,934,636	
Changes in proportion and differences between Sheriff's contributions and proportionate share of contributions	128,055	365,241
Contributions made subsequent to the measurement date	4,600,521	
	<u>\$ 15,251,491</u>	<u>\$ 3,688,278</u>

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

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

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

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

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

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

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

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

Deferred outflows of resources related to pensions resulting from the sheriff's contributions subsequent to the measurement date in the amount of \$4,600,521 will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. 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>
2018	\$ 774,047
2019	774,047
2020	3,085,247
2021	2,213,716
2022	57,815
2023	57,820
	<u>\$ 6,962,692</u>

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

Actuarial Assumptions

The total net pension liability in the June 30, 2016 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actual Cost Method	Entry Age Normal
Investment Rate of Return	7.6%, net of investment expense
Projected Salary Increases	5.5% (2.875% inflation, 2.625% Merit)
Mortality Rates	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table RP-2000 Healthy Annuitant Mortality Table (set back 1 year)
Expected Remaining Service Lives	2016-7 years; 2015 and 2014-6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the board of trustees as they were deemed not to be substantively automatic.

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

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



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

**Notes to Financial Statements**

**Note 11. Pension Plan (Continued)**

Estimates of arithmetic real rates of return for each major asset class based on the fund's target asset allocation as of the June 30, 2016 valuation were as follows:

Asset Class	Long-Term Target Asset Allocation	Real Return Arithmetic Basis	Expected Portfolio Real Rate of Return
Equities	60.00%	6.40%	3.90%
Fixed Income	25.00%	1.90%	0.50%
Alternatives	15.00%	4.30%	0.60%
Total	<u>100.00%</u>		5.00%
Inflation			<u>2.70%</u>
Expected Real Rate of Return			<u>7.70%</u>

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on these assumptions the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. For the June 30, 2015 valuation, the discount rate used to measure the total pension liability was 7.6 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 7.5 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 (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

1% Decrease	Current Discount Rate	1% Increase
6.5%	7.5%	8.5%
\$ 53,750,868	\$ 31,681,485	\$ 13,465,827

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

**Notes to Financial Statements**

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**Note 11. Pension Plan (Continued)**

Pension plan fiduciary net position

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

**Note 12. Deferred Compensation Plan**

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

Currently, the Sheriff does not contribute to the deferred compensation plan.

**Note 13. Litigation and Contingency**

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

During the fiscal year ended June 30, 2012, the Office of Inspector General audited grant award funds received from the Federal Emergency Management Agency (FEMA), whereas FEMA disallowed certain expenses submitted for reimbursement. The Sheriff disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff to net all balances of reimbursement funds due to the Sheriff and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) however grants due to the Sheriff are still under review. After the March 2016 flood Project 4263 and other closed and approved FEMA projects that were under review, the estimated amount due to FEMA as of June 30, 2017 is \$0.00.

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

**Notes to Financial Statements**

**Note 14. Changes in Agency Fund Balances**

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

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Work Release Fund	Fines and Cost Fund	Total
<b>Balance at June 30, 2016</b>	\$ 1,775,563	\$ 23,787,025	\$ 436,532	\$ 3,365	\$ 456,632	\$ 26,459,117
Additions	18,357,036	540,938,370	765,839	1,887,925	4,694,757	566,643,927
Deductions	(17,963,520)	(538,888,119)	(760,262)	(1,779,243)	(4,669,292)	(564,060,436)
<b>Balance at June 30, 2017</b>	<u>\$ 2,169,079</u>	<u>\$ 25,837,276</u>	<u>\$ 442,109</u>	<u>\$ 112,047</u>	<u>\$ 482,097</u>	<u>\$ 29,042,608</u>

**Note 15. Self-Insurance**

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

**Liability Risk Management**

The Sheriff has established a self-insurance fund for his deductible for general liability, professional liability, and automobile liability. The Sheriff purchases insurance contracts for the coverage of general liability, professional liability, and automobile liability and buildings and contents.

Limit of coverage is \$2,000,000 for liability. The Sheriff self-insures retention of \$500,000 per occurrence for general liability, professional liability, and automobile liability. The insurance covers up to a maximum of \$3,000,000 aggregate per claim year for all occurrences. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Resources to fund the plan are recorded as revenues. Settlements did not exceed coverages in the current year. Insurance coverage's have not significantly changed from the prior year. Claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claim liabilities include an amount for claims that have been incurred but not paid as of June 30, 2017. These liabilities are recorded at their present value of \$95,247.

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

**Notes to Financial Statements**

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**Note 15. Self-Insurance (Continued)**

**Liability Risk Management (Continued)**

Changes in the balances of claim liabilities during fiscal years 2017, 2016 and 2015, are as follows:

	2017	2016	2015
Beginning of Year Liability	\$ 17,490	\$ 121,768	\$ 88,344
Claims and Legal Fees	636,980	1,498,782	766,518
Payments	(559,223)	(1,603,060)	(733,094)
<b>Balance at Fiscal Year End</b>	<b>\$ 95,247</b>	<b>\$ 17,490</b>	<b>\$ 121,768</b>

**Note 16. Taxes Paid Under Protest**

The unsettled balances due to taxing bodies and others at June 30, 2017, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$988,032.

**Note 17. Intergovernmental Agreement**

On April 6, 2004, the Parish Council and the Sheriff entered into an intergovernmental agreement whereby the Sheriff has assumed responsibility for operation, maintenance, administrative, medical, and feeding and keeping of prisoners' expenditures of the jail. On April 1, 2012, the Parish Council and the Sheriff entered into a new agreement for the operation of the jail ending December 31, 2015. This agreement was extended through June 30, 2016.

A new agreement was entered into effective July 1, 2016 between the Sheriff and the St. Tammany Parish Government 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, and 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. This agreement will terminate on March 31, 2018, the expiration of the current Jail Sales Tax.

**Note 18. Expenditures of the Sheriff Paid by the Parish Council**

The Sheriff occupies two facilities owned by the Parish. Both facilities are being utilized by the jail. The cost of maintaining and operating the jail, as required by Louisiana Revised Statute 33:4715, is paid by St. Tammany Parish with a sales and use tax that will expire on March 31, 2018.

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

**Notes to Financial Statements**

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**Note 19. Expenditures Compared to Appropriations**

For the year ended June 30, 2017, expenditures were below appropriations in the General Fund by \$3,233,044; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2017, expenditures were below appropriations in the Jail Special Revenue Fund by \$1,341,463; budgeted expenditures exceeded actual expenditures during this fiscal year.

**Note 20. Interfund Transactions**

Transfers between funds for the year ended June 30, 2017, are as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	\$ -	\$ 2,768,425
Jail Special Revenue Fund	-	-
Capital Projects Fund	448	-
Bond Sinking Fund	1,901,606	-
Crime Lab Special Revenue Fund	-	448
Internal Service Fund (Risk Management)	866,819	-
<b>Total</b>	<b>\$ 2,768,873</b>	<b>\$ 2,768,873</b>

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

**Note 21. Jail Special Revenue Fund Financial Reporting**

During the fiscal year ending June 30, 2012, the Sheriff's office began issuing Jail Financial Reports to the St. Tammany Parish Government on a quarterly basis, per the recommendation of the Louisiana Legislative Auditors draft report dated December 20, 2010. During the fiscal year ending June 30, 2017, the Sheriff's office issued quarterly Jail Financial Reports and an annual report.

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

**Notes to Financial Statements**

**Note 22. Ex-Officio Tax Collector**

At June 30, 2017, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$29,042,608. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2017, by taxing body as follows:

<b>Taxing Bodies</b>	<b>Advalorem Tax Collected</b>	<b>Advalorem Tax Uncollected</b>
Alimony 1	\$ 4,048,530	\$ 191,107
Alimony 2	770,581	50,635
Animal Shelter	1,587,499	84,074
Assessor	5,033,476	263,609
City of Covington	2,817,132	86,066
City of Mandeville	1,925,427	64,410
City of Slidell	7,115,067	602,983
Coroner's Millage	6,311,305	327,491
Council on Aging/STARC	3,717,062	180,109
Drain District #2 Phs. 2	11,675	69
Drain District #5 Gravity	189,330	5,631
Drain District #5 Phs. 1	57,195	4,100
Drainage District #4	166,331	984
Drainage Maintenance	3,426,628	179,408
Fire District #1	18,723,814	1,340,674
Fire District #1 Parcel Fee	1,285,362	9,325
Fire District #11	1,351,560	79,846
Fire District #12	6,258,962	169,395
Fire District #13	2,472,001	161,927
Fire District #2	3,929,552	101,389
Fire District #3	1,591,772	126,522
Fire District #4	13,877,434	514,595
Fire District #5	861,999	40,510
Fire District #6	507,467	27,263
Fire District #7	755,370	68,997
Fire District #8	1,158,563	99,162
Fire District #9	811,390	62,085
Florida Parish Juvenile Ctr.	5,322,839	271,953
Law Enforcement	22,896,000	936,773

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

**Notes to Financial Statements**

**Note 22. Ex-Officio Tax Collector (Continued)**

<b>Taxing Bodies</b>	<b>Advalorem Tax Collected</b>	<b>Advalorem Tax Uncollected</b>
Library	11,751,333	553,957
Lighting Dist. #16	44,671	1,759
Lighting District # 6	286	855
Lighting District #1	188,164	14,484
Lighting District #11	7,122	68
Lighting District #14	-	-
Lighting District #15	7,150	213
Lighting District #4	299,494	26,371
Lighting District #5	17,171	408
Lighting District #7	292,291	13,276
LTC Assmnt Fee Other	4,647	20
LTC Assmnt/Public Ser.	54,091	2,404
Mosquito District #2	7,837,935	432,115
Northshore Harbor Center	2,102,697	214,061
Parish Code Enforcement	14,902	178,306
Parish Demolition	-	28,285
Public Health	3,426,628	178,618
Rec. Dist 1 Special 2	203,547	809
Recreation Dist. 1 Special	303,649	2,740
Recreation Dist. 6	292,811	19,066
Recreation District #1	4,326,003	166,070
Recreation District #11	604,970	28,223
Recreation District #12	341,199	17,639
Recreation District #14	2,607,759	99,322
Recreation District #2	18,545	6,413
Recreation District #4	364,631	29,479
Recreation District #7	916	10,126
Road Lighting District #10	1,550	4
Road Lighting District #9	83,104	604
School Add. Support II	5,595,043	150,986
School Bldg. Repair	6,388,699	332,908
School Contruction Tax	7,066,266	369,210

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

**Notes to Financial Statements**

**Note 22. Ex-Officio Tax Collector (Continued)**

<b>Taxing Bodies</b>	<b>Advalorem Tax Collected</b>	<b>Advalorem Tax Uncollected</b>
School District #12	34,646,775	1,894,841
School Maint. Operations	8,983,106	466,705
School Operation & Maint.	65,881,070	3,439,437
Sewerage District # 6	-	660
Slidell Grass Cutting	11,251	4,147
Slidell Demolition	-	38,644
Slidell Hospital District	4,550,580	354,643
Sub-Drainage Dist. 3 of Gravity	60,089	58
Sub-Drainage District #1	83,220	-
Sub-Drainage District #2	122,250	18
TBRLAND Fire Protection	16,812	-
Town of Abita Springs	339,470	19,812
Town of Madisonville	119,607	4,686
Town of Pearl River	295,823	81,590
Water District #2	110,653	4,603
<b>Total</b>	<b>\$ 288,449,301</b>	<b>\$ 15,239,735</b>

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, 2017 are as follows:

<b>Taxing Authority</b>	<b>Total Collections</b>	<b>Collection Cost</b>	<b>Final Distribution</b>
St. Tammany Parish Government	\$ 3,991,874	\$ 599,567	\$ 3,392,307



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

**Notes to Financial Statements**

**Note 22. Ex-officio Tax Collector (Continued)**

The total Sales Tax collections on behalf of other taxing authorities for the year ended June 30, 2017 is as follows:

<b>Taxing Authority</b>	<b>Total Collections</b>	<b>Collection Cost</b>	<b>Final Distribution</b>
St. Tammany Parish School Board 1966	\$ 48,318,550	\$ 553,752	\$ 47,764,798
St. Tammany Parish School Board 1977	\$ 48,318,550	553,752	47,764,798
Law Enforcement District	\$ 12,079,653	138,434	11,941,219
District No. 3	\$ 47,837,903	549,407	47,288,496
Motel Tourist Commission	\$ 1,664,581	19,148	1,645,433
Recreation District	\$ 17,587	194	17,393
St. Tammany Events Center Hotel Occupancy	\$ 347,911	3,973	343,938
City of Slidell	\$ 19,874,766	227,260	19,647,506
City of Mandeville	\$ 15,720,001	180,479	15,539,522
City of Covington	\$ 12,047,355	137,534	11,909,821
Town of Pearl River	\$ 1,502,043	17,023	1,485,020
Town of Madisonville	\$ 940,810	10,756	930,054
Town of Abita Springs	\$ 947,670	10,831	936,839
Nord Du Lac EDD	\$ 1,476,514	14,752	1,461,762
Rooms to Go	\$ 58,782	664	58,118
Summit Fremaux	\$ 602,456	6,935	595,521
Village of Folsom	\$ 726,406	8,348	718,058
City of Sun	\$ 62,375	724	61,651
Jail Expansion	\$ 12,079,651	138,435	11,941,216
New Courthouse	\$ 12,079,651	138,435	11,941,216
Northshore Square EDD	\$ 154,005	1,783	152,222
Camellia Square	\$ 63,635	741	62,894
Camellia Square Hotel	\$ 36,022	415	35,607
HWY 59 EDD	\$ 181,401	1,590	179,811
HWY 1077 EDD	\$ 123,254	1,088	122,166
HWY 434 EDD	\$ 22,113	180	21,933
HWY 1088 EDD	\$ 3,456	37	3,419
AIRPORT RD EDD	\$ 1,048	12	1,036
HWY 21 EDD ESCROW	\$ 68,408	641	67,767
HWY 59 EDD ESCROW	\$ 44,160	377	43,783
<b>Total</b>	<b>\$ 237,400,717</b>	<b>\$ 2,717,700</b>	<b>\$ 234,683,017</b>

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

REQUIRED SUPPLEMENTAL INFORMATION (PART II)

SCHEDULE OF FUNDING PROGRESS

OTHER POST EMPLOYMENT BENEFITS

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**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Funding Progress  
Other Post-Employment Benefits**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
6/30/2017	\$ -	\$ 42,895,975	\$ 42,895,975	0%	\$ 35,805,238	119.80%
6/30/2016	-	46,158,754	46,158,754	0%	32,024,699	144.13%
6/30/2015	-	44,383,418	44,383,418	0%	31,601,766	140.45%
6/30/2014	-	36,201,512	36,201,512	0%	31,686,247	114.25%
6/30/2013	-	34,809,146	34,809,146	0%	31,467,203	110.62%
6/30/2012	-	29,730,239	29,730,239	0%	31,789,192	93.52%
6/30/2011	-	28,586,768	28,586,768	0%	30,077,413	95.04%
6/30/2010	-	23,040,364	23,040,364	0%	29,040,198	79.34%
6/30/2009	-	21,302,112	21,302,112	0%	29,491,038	72.23%

**Notes to Required Supplemental Information**

Effective July 1, 2008, the Sheriff implemented GASB 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*. Refer to the notes of the financial statements for additional information.

See independent auditor's report.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

REQUIRED SUPPLEMENTAL INFORMATION (PART III)

SCHEDULE OF PENSON FUNDING

SHERIFFS' PENSION AND RELIEF FUND

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

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

Notes:

Information related to 2013 through 2008 is not available.

Changes in Assumptions:

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

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

	Fiscal Years				
	2017	2016	2015	2014	2013
Statutorily required contributions	\$ 4,600,521	\$ 4,707,878	\$ 4,741,007	\$ 4,467,611	\$ 4,257,301
Contributions in relation to the statutorily required contributions	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>
Covered payroll during fiscal year	34,720,913	34,239,113	33,270,225	32,164,226	32,130,574
Contributions as a percentage of covered payroll	13.25%	13.75%	14.25%	13.89%	13.25%

Notes:

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

Information related to 2012 through 2008 is not available.

See independent auditor's report.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS NONMAJOR GOVERNMENTAL FUNDS

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**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Fund Descriptions**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

---

**Special Revenue Fund**

The Commissary Special Revenue Fund accounts for the proceeds of sales of various goods to inmates of the Parish jail. Expenditures of the fund are for purchases of equipment, supplies and maintenance of the jail.

**Crime Lab Special Revenue Fund**

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

**Bond Sinking Fund**

The Bond Sinking Fund accounts for all schedule bond payments issued related to the Series 2011 Certificate of Indebtedness and the future payments of Series 2014 Certificate of Indebtedness. These funds are transferred from the General Fund, prior to issuing payment.

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2017**

	<b>Commissary Special Revenue Fund</b>	<b>Crime Lab Special Revenue Fund</b>	<b>Bond Sinking Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>				
Cash	\$ 778,467	\$ 918,588	\$ 12,002	\$ 1,709,057
Receivables	5,323	-	-	5,323
<b>Total Assets</b>	<b>\$ 783,790</b>	<b>\$ 918,588</b>	<b>\$ 12,002</b>	<b>\$ 1,714,380</b>
<b>Liabilities</b>				
Accounts Payable	\$ 44,730	\$ -	\$ -	\$ 44,730
Accrued Liabilities	3,909	-	-	3,909
<b>Total Liabilities</b>	<b>48,639</b>	<b>-</b>	<b>-</b>	<b>48,639</b>
<b>Fund Balances</b>				
Restricted, reported in:				
Special Revenue Fund	-	918,588	-	918,588
Bond Sinking Fund	-	-	12,002	12,002
Committed, reported in:				
Special Revenue Fund	735,151	-	-	735,151
<b>Total Fund Balances</b>	<b>735,151</b>	<b>918,588</b>	<b>12,002</b>	<b>1,665,741</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 783,790</b>	<b>\$ 918,588</b>	<b>\$ 12,002</b>	<b>\$ 1,714,380</b>

See independent auditor's report.

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Combining Statement of Revenues, Expenditures  
and Change in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2017**

	<b>Commissary Special Revenue Fund</b>	<b>Crime Lab Special Revenue Fund</b>	<b>Bond Sinking Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues</b>				
Intergovernmental Revenues				
State Supplemental Pay	\$ 6,460	\$ -	\$ -	\$ 6,460
Fees, Charges and Commissions for Services	-	-	-	-
Criminal Fees	-	274,367	-	274,367
Sales to Inmates	135,020	-	-	135,020
Commissions	333,944	-	-	333,944
Interest Earnings	580	1,007	28	1,615
<b>Total Revenues</b>	<b>476,004</b>	<b>275,374</b>	<b>28</b>	<b>751,406</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	77,609	-	-	77,609
Payroll Benefits	28,484	-	-	28,484
Operating Expenses	48,353	-	-	48,353
Materials and Supplies	75,206	-	-	75,206
Debt Service	-	-		
Principal	-	-	1,230,000	1,230,000
Interest	-	-	671,606	671,606
Capital Outlays	48,819	-	-	48,819
<b>Total Expenditures</b>	<b>278,471</b>	<b>-</b>	<b>1,901,606</b>	<b>2,180,077</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>197,533</b>	<b>275,374</b>	<b>(1,901,578)</b>	<b>(1,428,671)</b>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	-	-	1,901,606	1,901,606
Operating Transfers Out	-	448	-	448
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>448</b>	<b>1,901,606</b>	<b>1,902,054</b>
<b>Net Changes in Fund Balances</b>	<b>197,533</b>	<b>275,822</b>	<b>28</b>	<b>473,383</b>
<b>Fund Balances, Beginning of Year</b>	<b>537,618</b>	<b>642,766</b>	<b>11,974</b>	<b>1,192,358</b>
<b>Fund Balances, End of Year</b>	<b>\$ 735,151</b>	<b>\$ 918,588</b>	<b>\$ 12,002</b>	<b>\$ 1,665,741</b>

See independent auditor's report.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

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

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**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Fund Descriptions**  
**Fiduciary Fund - Agency Funds**  
**June 30, 2017**

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**Sheriff's Agency Fund**

The Sheriff's Agency Fund accounts for funds held in connection with civil suits, Sheriff's sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.

**Tax Collector Agency Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of State and Parish taxes and fees. The Tax Collector Agency Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

**Jail Agency Fund**

The Jail Agency Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentence. The Jail Agency Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

**Transitional Work Program Agency Fund**

The Transitional Work Program Agency Fund accounted for the account balances of individual prisoners who were in the work release program. Funds were deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned to the inmate upon completion of their jail sentence. This program was in operation from July 1, 2016 to June 15, 2017. The remaining balance in the Transitional Work Program Agency Fund consists of funds due to prisoners that were not yet final and that were received from contraband, sanctions and disciplinary actions. The current balance in the account for contraband and not due to prisoners is \$10,373.

**Fines and Cost Agency Fund**

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

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Fiduciary Fund - Agency Funds**  
**June 30, 2017**

	<b>Agency Funds</b>					
	<b>Sheriff's Fund</b>	<b>Tax Collector Fund</b>	<b>Jail Agency Fund</b>	<b>Transitional Work Program Fund</b>	<b>Fines and Cost Fund</b>	<b>Total</b>
<b>Assets</b>						
Cash and Interest-Bearing						
Deposits - Ad Valorem	\$ -	\$ 9,298,675	\$ -	\$ -	\$ -	\$ 9,298,675
Deposits - Other Taxes	2,169,079	16,538,601	442,109	112,047	482,097	19,743,933
<b>Total Assets</b>	<b>\$ 2,169,079</b>	<b>\$ 25,837,276</b>	<b>\$ 442,109</b>	<b>\$ 112,047</b>	<b>\$ 482,097</b>	<b>\$ 29,042,608</b>
<b>Liabilities</b>						
Due to Taxing Bodies and						
Others	\$ 2,169,079	\$ 25,837,276	\$ 442,109	\$ 112,047	\$ 482,097	\$ 29,042,608
<b>Total Liabilities</b>	<b>\$ 2,169,079</b>	<b>\$ 25,837,276</b>	<b>\$ 442,109</b>	<b>\$ 112,047</b>	<b>\$ 482,097</b>	<b>\$ 29,042,608</b>

See independent auditor's report.

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Combining Schedule of Changes in Balances  
Due to Taxing Bodies and Others  
Fiduciary Fund - Agency Funds  
For the Year Ended June 30, 2017**

	Agency Funds					Total
	Sheriff's Fund	Collector Fund	Tax Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	
<b>Balances, Beginning of Year</b>	\$ 1,775,563	\$ 23,787,025	\$ 436,532	\$ 3,365	\$ 456,632	\$ 26,459,117
<b>Additions</b>						
Deposits						
Sheriff's Sales	17,644,428	-	-	-	-	17,644,428
Bonds	712,608	-	-	-	-	712,608
Fines and Costs	-	-	-	-	4,694,757	4,694,757
Other Deposits	-	-	763,548	1,887,925	-	2,651,473
Taxes, Fees, etc., Paid to Tax Collector	-	540,903,811	-	-	-	540,903,811
Interest	-	34,559	2,291	-	-	36,850
<b>Total Additions</b>	18,357,036	540,938,370	765,839	1,887,925	4,694,757	566,643,927
<b>Subtotal</b>	20,132,599	564,725,395	1,202,371	1,891,290	5,151,389	593,103,044
<b>Reductions</b>						
Taxes, Fees, etc., Distributed to Taxing Bodies and Others	-	538,888,119	-	-	-	538,888,119
Deposits Settled to:						
Sheriff's General Fund	2,041,764	-	330,531	1,305,148	548,898	4,226,341
Clerk of Court	1,064,549	-	-	-	455,703	1,520,252
Litigants and Appraisers	1,431,985	-	-	-	-	1,431,985
Others	285,785	-	71,548	-	524,320	881,653
Advertisements	80,368	-	-	-	-	80,368
District Attorney	4,391	-	131,890	-	627,221	763,502
Parish Council	-	-	-	-	1,458,953	1,458,953
Judicial Expense Fund	-	-	123,891	-	289,773	413,664
Indigent Defender Board	-	-	102,402	-	735,868	838,270
Refunds to Individuals	13,054,678	-	-	474,095	28,556	13,557,329
<b>Total Reductions</b>	17,963,520	538,888,119	760,262	1,779,243	4,669,292	564,060,436
<b>Balances, End of Year</b>	\$ 2,169,079	\$ 25,837,276	\$ 442,109	\$ 112,047	\$ 482,097	\$ 29,042,608

See independent auditor's report.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

OTHER SCHEDULES REQUIRED BY THE  
LOUISIANA LEGISLATIVE AUDITOR

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ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Ad Valorem Tax Affidavit  
For the Year Ended June 30, 2017

STATE OF LOUISIANA, PARISH OF ST. TAMMANY

AFFIDAVIT

Randy Smith, Sheriff of St. Tammany Parish

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:

\$25,837,276 is the amount of cash on hand in the Tax Collector Fund on June 30, 2017.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2016, 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  
Sheriff of St. Tammany Parish

SWORN to and subscribed before me, Notary, this 14<sup>th</sup> day of November 2017, in my office in St. Tammany Parish, Louisiana.

Tiffany M. Carrasco (Signature)

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

at death (Commission)

**ST. TAMMANY PARISH SHERIFF**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation, Benefits and Other Payment to Agency Head**  
**For the Year Ended June 30, 2017**

**Agency Head Name:** Sheriff Randy Smith

<b>Purpose</b>	<b>Amount</b>
Salary	\$154,221.42
Benefits-insurance	\$0.00
Benefits-retirement	\$20,326.00
Benefits-Expense Account	\$0.00
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$1,155.00
Conference travel	\$1,664.92
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.

Note: If the agency head served part of the fiscal year, indicate how many months were served, and include information on all agency heads who served during the fiscal year.

See independent auditor's report.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

STATISTICAL SECTION - UNAUDITED

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

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

**Contents**

**Tables**

**Financial Trends**

**1-5**

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

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**Revenue Capacity**

**6-11**

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

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**Debt Capacity**

**12-13**

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

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**Demographic and Economic Information**

**14-15**

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

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**Operating Information**

**16-19**

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

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

Table 1

(Unaudited)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Governmental Activities</b>										
Net investment in Capital Assets	\$ 21,340,059	\$ 21,629,125	\$ 23,539,748	\$ 23,216,715	\$ 22,606,051	\$ 22,443,444	\$ 22,689,018	\$ 22,385,511	\$ 19,505,833	\$ 13,192,193
Restricted for:										
Crime Lab Expenditures	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268	-	-	-
Capital Projects Fund	1,159,373	-	-	-	-	-	-	-	-	-
Debt Service	12,002	11,974	11,968	11,957	11,949	11,943	-	-	-	-
General Fund-Equitable Sharing	183,961	-	-	-	-	-	-	-	-	-
Unrestricted	(15,325,341)	(18,694,513)	(22,963,758)	(23,831,024)	(3,139,856)	(299,016)	559,113	2,027,473	1,601,908	4,577,564
<b>Total Governmental Activities Net Position</b>	<b>\$ 8,288,642</b>	<b>\$ 3,589,352</b>	<b>\$ 1,681,121</b>	<b>\$ 1,366,223</b>	<b>\$ 21,172,285</b>	<b>\$ 23,607,968</b>	<b>\$ 24,449,399</b>	<b>\$ 24,412,984</b>	<b>\$ 21,107,741</b>	<b>\$ 17,769,757</b>
<b>Total Primary Government Net Position</b>	<b>\$ 8,288,642</b>	<b>\$ 3,589,352</b>	<b>\$ 1,681,121</b>	<b>\$ 1,366,223</b>	<b>\$ 21,172,285</b>	<b>\$ 23,607,968</b>	<b>\$ 24,449,399</b>	<b>\$ 24,412,984</b>	<b>\$ 21,107,741</b>	<b>\$ 17,769,757</b>

NOTE:

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

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

**Table 2**

**(Unaudited)**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Expenses</b>										
Governmental Activities										
Public Safety	\$ 70,682,777	\$ 71,386,067	\$ 70,086,867	\$ 70,407,737	\$ 71,352,944	\$ 67,896,375	\$ 65,167,731	\$ 59,749,995	\$ 58,321,813	\$ 55,464,891
Interest on Long-Term Debt	662,339	919,375	676,902	242,806	501,062	413,070	225,709	330,571	424,034	350,894
Total Governmental Activities Expenses	71,345,116	72,305,442	70,763,769	70,650,543	71,854,006	68,309,445	65,393,440	60,080,566	58,745,847	55,815,785
Total Primary Government Expenses	\$ 71,345,116	\$ 72,305,442	\$ 70,763,769	\$ 70,650,543	\$ 71,854,006	\$ 68,309,445	\$ 65,393,440	\$ 60,080,566	\$ 58,745,847	\$ 55,815,785
<b>Program Revenues</b>										
Governmental Activities										
Public Safety										
Charges for Services	\$ 22,966,467	\$ 21,363,488	\$ 20,113,687	\$ 20,205,527	\$ 25,570,788	\$ 23,931,774	\$ 22,660,659	\$ 19,016,809	\$ 20,642,906	\$ 12,648,663
Operating Grants and Contributions	6,188,325	5,872,842	5,563,283	3,851,162	3,937,159	4,430,879	5,568,252	8,222,713	4,113,039	5,864,325
Capital Grants and Contributions	-	-	-	-	-	-	-	-	141,565	212,952
Total Governmental Activities Program Revenues	29,154,792	27,236,330	25,676,970	24,056,689	29,507,947	28,362,653	28,228,911	27,239,522	24,897,510	18,725,940
Total Primary Government Program Revenues	\$ 29,154,792	\$ 27,236,330	\$ 25,676,970	\$ 24,056,689	\$ 29,507,947	\$ 28,362,653	\$ 28,228,911	\$ 27,239,522	\$ 24,897,510	\$ 18,725,940
<b>Net (Expense) Revenue</b>										
Governmental Activities	(42,190,324)	(45,069,112)	(45,086,799)	(46,593,854)	(42,346,059)	(39,946,792)	(37,164,529)	(32,841,044)	(33,848,337)	(37,089,845)
Total Primary Government Net (Expense) Revenue	\$ (42,190,324)	\$ (45,069,112)	\$ (45,086,799)	\$ (46,593,854)	\$ (42,346,059)	\$ (39,946,792)	\$ (37,164,529)	\$ (32,841,044)	\$ (33,848,337)	\$ (37,089,845)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429	\$ 18,127,726	\$ 17,802,904	\$ 17,540,369	\$ 15,952,173	\$ 12,919,780
Sales and Use Taxes	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039	9,296,271	8,915,631	9,563,238	10,482,688
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	11,925,644	11,537,051	11,091,107	10,530,878	10,239,921	9,628,014	9,296,066	8,915,631	9,563,238	10,483,711
Interest and Investment Earnings	60,759	42,501	43,898	69,933	63,973	86,883	41,793	75,428	181,295	704,827
Miscellaneous										
Other Revenues	1,083,018	2,735,817	2,783,208	4,093,657	615,720	828,707	631,426	699,228	1,773,573	1,222,284
Special Community Disaster Loan Forgiveness	-	-	-	11,315,552	-	-	-	-	-	-
Gain (loss) on Disposal of Assets	-	-	-	-	(101,588)	-	(360,196)	-	152,804	182,452
Total Governmental Activities General Revenues	46,889,614	46,977,343	45,401,697	56,309,340	39,910,376	38,298,369	36,708,264	36,146,287	37,186,321	35,995,742
Total Primary Government General Revenues	\$ 46,889,614	\$ 46,977,343	\$ 45,401,697	\$ 56,309,340	\$ 39,910,376	\$ 38,298,369	\$ 36,708,264	\$ 36,146,287	\$ 37,186,321	\$ 35,995,742

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

Table 2 (Continued)

(Unaudited)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Extraordinary items</b>										
Special Community Disaster Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -	\$ -	\$ -
Total Extraordinary Items	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 492,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Changes in Net Position</b>										
Governmental Activities	4,699,290	1,908,231	314,898	9,715,486	(2,435,683)	(1,648,423)	36,415	3,305,243	3,337,984	(1,094,103)
Total Primary Government	<u>\$ 4,699,290</u>	<u>\$ 1,908,231</u>	<u>\$ 314,898</u>	<u>\$ 9,715,486</u>	<u>\$ (2,435,683)</u>	<u>\$ (1,648,423)</u>	<u>\$ 36,415</u>	<u>\$ 3,305,243</u>	<u>\$ 3,337,984</u>	<u>\$ (1,094,103)</u>

NOTE:

Amounts for 2008 that were previously classified as General Revenues have been restated to conform with the current financial statement presentation as Operating Grants and Contributions. In addition, the Sales and Use Tax Revenues for 2008 and 2009 have been restated to Intergovernmental Revenues to conform with the succeeding years financial statement presentation.



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

Table 3

(Unaudited)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Fund</b>										
Reserved for:										
Inventory and Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,184	\$ 11,184	\$ 11,184
Payment of Community Disaster Loan	-	-	-	-	-	-	-	-	7,028,008	7,028,008
Unreserved	-	-	-	-	-	-	-	9,844,580	1,857,892	870,447
Nonspendable	197,414	110,594	112,546	119,574	97,096	181,560	89,815	-	-	-
Restricted	183,961	-	-	-	-	-	-	-	-	-
Unassigned	16,285,769	13,323,506	10,177,511	9,847,360	9,905,682	9,861,837	9,942,365	-	-	-
<b>Total General Fund</b>	<b>\$ 16,667,144</b>	<b>\$ 13,434,100</b>	<b>\$ 10,290,057</b>	<b>\$ 9,966,934</b>	<b>\$ 10,002,778</b>	<b>\$ 10,043,397</b>	<b>\$ 10,032,180</b>	<b>\$ 9,855,764</b>	<b>\$ 8,897,084</b>	<b>\$ 7,909,639</b>
<b>All Other Governmental Funds</b>										
Reserved for:										
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,309	\$ 442,272	\$ 4,236,964
Payment of Community Disaster Loan	-	-	-	-	-	-	-	-	2,906,120	2,906,120
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	4,100,300	622,298	49,570
Nonspendable	18,029	10,216	-	-	3,637	7,485	2,949	-	-	-
Restricted, reported in:										
Capital Projects Fund	1,159,373	2,340,279	8,641,345	17,649,397	7,527,650	7,589,003	-	-	-	-
Special Revenue Funds	918,588	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268	-	-	-
Bond Sinking Fund	12,002	11,974	11,968	11,957	11,949	11,943	-	-	-	-
Committed, reported in:										
Capital Projects Fund	5,530,763	5,523,755	5,520,990	5,318,522	4,880,447	5,240,549	2,665,572	-	-	-
Special Revenue Funds	735,151	537,618	694,270	524,918	453,865	363,555	771,612	-	-	-
Assigned, reported in:										
Special Revenue Funds	4,215,813	2,882,163	2,452,311	2,427,052	2,388,808	2,459,646	2,476,203	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 12,589,719</b>	<b>\$ 11,948,771</b>	<b>\$ 18,414,047</b>	<b>\$ 27,900,421</b>	<b>\$ 16,960,497</b>	<b>\$ 17,123,778</b>	<b>\$ 7,117,604</b>	<b>\$ 5,238,609</b>	<b>\$ 3,970,690</b>	<b>\$ 7,192,654</b>
<b>Total All Funds</b>	<b>\$ 29,256,863</b>	<b>\$ 25,382,871</b>	<b>\$ 28,704,104</b>	<b>\$ 37,867,355</b>	<b>\$ 26,963,275</b>	<b>\$ 27,167,175</b>	<b>\$ 17,149,784</b>	<b>\$ 15,094,373</b>	<b>\$ 12,867,774</b>	<b>\$ 15,102,293</b>

NOTE 1:

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

NOTE 2:

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

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

**Table 4**

(Unaudited)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Revenues</b>										
Taxes (See Table 5)	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765	\$ 27,099,175	\$ 26,456,000	\$ 25,515,411	\$ 23,402,468
Intergovernmental Revenues	16,174,930	15,536,109	14,880,551	14,382,040	14,177,080	14,058,893	14,864,318	17,138,344	13,817,842	14,340,672
Fees, Charges, and Commissions for Services	22,966,467	21,363,488	20,113,687	20,205,527	25,570,788	23,931,774	22,660,659	19,016,809	20,642,906	14,868,979
Interest and Investment Earnings	58,755	41,657	42,594	68,504	62,510	85,145	36,953	70,379	171,614	704,827
Other Revenues	1,108,397	2,758,215	2,827,421	4,257,910	615,720	828,707	832,003	699,228	1,773,573	1,222,281
Total Revenues	\$ 74,128,742	\$ 72,361,443	\$ 69,347,737	\$ 69,213,301	\$ 69,518,448	\$ 66,659,284	\$ 65,493,108	\$ 63,380,760	\$ 61,921,346	\$ 54,539,227
<b>Expenditures</b>										
Current										
Public Safety	\$ 62,582,782	\$ 64,379,049	\$ 63,503,095	\$ 62,836,118	\$ 63,373,457	\$ 60,153,646	\$ 58,188,999	\$ 54,215,620	\$ 55,062,520	\$ 49,851,157
Intergovernmental										
Transfer to St. Tammany Parish Council	1,882,656	1,877,357	1,865,570	1,852,363	1,690,881	1,531,850	1,522,250	1,513,100	1,511,000	1,471,933
Debt Service										
Principal	1,230,000	1,195,000	295,000	285,000	270,000	900,000	665,000	1,340,000	8,640,000	1,955,000
Interest	671,606	695,506	676,902	242,806	248,206	158,056	31,679	64,337	163,554	87,634
Capital Outlay	3,020,887	7,535,764	12,170,421	8,839,006	4,139,804	1,898,341	3,029,769	4,021,104	8,931,595	6,877,470
Total Expenditures	\$ 69,387,931	\$ 75,682,676	\$ 78,510,988	\$ 74,055,293	\$ 69,722,348	\$ 64,641,893	\$ 63,437,697	\$ 61,154,161	\$ 74,308,669	\$ 60,243,194
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 4,740,811	\$ (3,321,233)	\$ (9,163,251)	\$ (4,841,992)	\$ (203,900)	\$ 2,017,391	\$ 2,055,411	\$ 2,226,599	\$ (12,387,323)	\$ (5,703,967)
<b>Other Financing Sources (Uses)</b>										
Transfers In	\$ 1,901,606	\$ 2,578,082	\$ 2,751,661	\$ 1,052,806	\$ 835,719	\$ 3,277,470	\$ 1,980,000	\$ 1,862,080	\$ 1,800,000	\$ 904,315
Transfers Out	(2,768,425)	(2,578,082)	(2,751,661)	(1,052,806)	(835,719)	(3,277,470)	(1,980,000)	(1,862,080)	(1,800,000)	(904,315)
Bond Proceeds	-	-	-	15,746,072	-	8,000,000	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	152,804	182,452
Other Debt Proceeds	-	-	-	-	-	-	-	-	10,000,000	-
Total Other Financing Sources (Uses)	\$ (866,819)	\$ -	\$ -	\$ 15,746,072	\$ -	\$ 8,000,000	\$ -	\$ -	\$ 10,152,804	\$ 182,452
<b>Net Change in Fund Balances</b>	\$ 3,873,992	\$ (3,321,233)	\$ (9,163,251)	\$ 10,904,080	\$ (203,900)	\$ 10,017,391	\$ 2,055,411	\$ 2,226,599	\$ (2,234,519)	\$ (5,521,515)
<b>Fund Balances</b>										
Beginning of Year	25,382,871	28,704,104	26,963,275	26,963,275	27,167,175	17,149,784	15,094,373	12,867,774	15,102,293	20,623,808
End of Year	\$ 29,256,863	\$ 25,382,871	\$ 17,800,024	\$ 37,867,355	\$ 26,963,275	\$ 27,167,175	\$ 17,149,784	\$ 15,094,373	\$ 12,867,774	\$ 15,102,293
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	2.87%	2.77%	1.47%	0.81%	0.79%	1.69%	1.15%	2.46%	13.47%	3.83%

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

NOTE: The Sales and Use Taxes and Intergovernmental Revenues reported in 2008 and 2009 have been restated for conform with the succeeding years financial statement presentation.

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

Table 5

(Unaudited)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Tax Revenues By Source</b>										
Taxes										
Ad Valorem Taxes	\$21,894,548	\$21,124,931	\$20,390,156	\$19,768,442	\$18,852,429	\$18,127,726	\$17,802,904	\$17,540,369	\$15,952,173	\$12,919,780
Sales and Use Taxes	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039	9,296,271	8,915,631	9,563,238	10,482,688
<b>Total Tax Revenues</b>	<b>\$33,820,193</b>	<b>\$32,661,974</b>	<b>\$31,483,484</b>	<b>\$30,299,320</b>	<b>\$29,092,350</b>	<b>\$27,754,765</b>	<b>\$27,099,175</b>	<b>\$26,456,000</b>	<b>\$25,515,411</b>	<b>\$23,402,468</b>

NOTE: The Sales and Use Taxes and Intergovernmental Revenues reported in 2008 and 2009 have been restated for conform with the succeeding years financial statement presentation.

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

Table 6

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Public Service Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Estimated Actual Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%
2014	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19,836,646,467	11.66	11.16%
2013	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19,561,944,987	11.66	11.10%
2012	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	18,728,216,397	11.73	11.09%
2011	1,551,283,480	420,951,939	99,722,070	2,071,957,489	498,218,082	1,573,739,407	18,718,069,340	11.73	11.07%
2010	1,475,161,071	399,716,191	95,591,400	1,970,468,662	498,976,767	1,471,491,895	17,798,750,917	11.73	11.07%
2009	1,494,925,262	373,503,547	91,860,940	1,960,289,749	498,406,661	1,461,883,088	17,806,720,027	11.73	11.01%
2008	1,102,030,103	338,239,098	89,687,790	1,529,956,991	437,214,926	1,092,742,065	13,633,979,510	12.10	11.22%

NOTE:

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

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

SOURCES:

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

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

**Table 7**

		For the Fiscal Year Ending					
		June 30, 2017			June 30, 2008		
Taxpayer	Type of Business	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation
Central La. Electric, Co.	Utility	\$ 52,749,150	1	2.69%	\$ 35,403,480	1	3.24%
Florida Marine Transporters	Transportation	15,114,210	2	0.77%			
AT&T Southeast	Telephone	14,506,220	3	0.74%			
Chevron USA Inc.	Oil	11,427,970	4	0.58%			
Associated Wholesale Grocers	Retailer	10,632,090	5	0.54%			
Parkway Pipeline, LLC	Oil	10,030,240	6	0.51%			
Atmos Energy Louisiana	Utility	9,602,180	7	0.49%	4,749,000	9	0.43%
Tri-States NGL Pipeline, Inc.	Gas	8,192,780	8	0.42%			
Wash.-St. Tammany Elec. Coop	Utility	8,026,020	9	0.41%	5,542,010	7	0.51%
J P Morgan Chase Bank	Bank	7,074,015	10	0.36%	8,238,170	4	0.75%
Bellsouth Telecommunications	Telephone				20,771,250	2	1.90%
Capital One Bank	Bank				14,472,480	3	1.32%
Verizon Wireless	Communications				7,157,380	5	0.65%
Parish National Bank	Bank				6,105,580	6	0.56%
Central Progressive Bank	Bank				4,955,591	8	0.45%
Epic Development, Inc	Developer				4,062,750	10	0.37%
		<u>\$ 147,354,875</u>		<u>7.51%</u>	<u>\$ 111,457,691</u>		<u>10.18%</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**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>St. Tammany Parish Sheriff's Direct Rates:</b>										
Law Enforcement	11.25	11.66	11.66	11.66	11.66	11.73	11.73	11.73	11.73	12.10
<b>Overlapping Governments' Rates:</b>										
Parish Government	19.94	20.67	19.01	19.01	19.43	19.54	19.54	19.54	19.54	23.05
School District	66.41	68.18	68.18	68.18	68.18	68.45	68.45	68.45	69.45	77.84
Other Parish-Wide	9.40	9.64	9.74	9.86	9.96	10.20	10.45	10.45	10.45	11.76
Cities, Towns and Villages	92.97	89.44	97.86	97.90	94.64	99.10	99.90	100.98	102.05	111.03
Fire Districts	351.71	352.54	342.62	346.82	352.66	354.68	353.31	374.92	379.62	383.87
Lighting Districts	15.30	17.65	17.65	17.65	18.44	18.58	18.58	18.58	18.58	20.75
Recreational Districts	60.20	70.88	67.68	72.98	70.83	66.13	74.90	73.00	76.40	74.57
Other Districts	16.95	17.90	19.00	19.75	20.00	20.00	19.15	19.48	19.48	21.00

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**

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Total Tax Levy	22,039,862	21,345,034	20,726,772	19,986,938	19,480,929	18,541,477	18,459,922	17,260,581	17,147,802	13,221,962
Current Tax Collections	21,760,572	20,930,650	20,265,465	19,676,861	18,569,039	18,024,948	17,709,879	*	15,900,039	12,831,838
Percent of Levy Collected	99%	98%	98%	98%	95%	97%	96%	*	93%	97%
Collections for Prior Years	133,976	194,281	124,691	91,581	283,390	102,778	93,025	*	52,134	87,942
Total Collections	21,894,548	21,124,931	20,390,156	19,768,442	18,852,429	18,127,726	17,802,904	17,540,369	15,952,173	12,919,780
Ratio of Total Collections to Tax Levy	99%	99%	98%	99%	97%	98%	96%	102%	93%	98%

**NOTE:**

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

**SOURCE:**

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

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

**Table 10**

TYPE OF BUSINESS	LAW ENFORCEMENT DISTRICT			
	June 30, 2017		June 30, 2008	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	12.91%		11.98%	
Grocery / Discount Retailer	2.73%		3.66%	
Grocery / Discount Retailer	1.76%		2.53%	
Grocery / Discount Retailer	1.72%		2.26%	
Grocery / Discount Retailer	1.52%		1.99%	
Building Materials	1.40%		1.37%	
Grocery / Discount Retailer	1.17%		1.26%	
Grocery / Discount Retailer	1.02%		0.00%	
Building Materials	0.96%		1.02%	
Grocery / Discount Retailer	0.73%		0.00%	
Building Materials	0.00%		0.98%	
Electronics/Appliance Retailer	0.00%		0.71%	
Total - 10 Largest Taxpayers	25.92%	\$ 3,090,712	27.76%	\$ 2,909,934
Total - All Other Taxpayers	74.08%	\$ 8,834,933	72.24%	\$ 7,572,754
Total - All Taxpayers	100.00%	\$ 11,925,645	100.00%	\$ 10,482,688

NOTE: The Sales and Use Taxes and Intergovernmental Revenues reported in 2008 have been restated to conform with the current year financial statement presentation.

**SOURCE:**

St. Tammany Parish Sheriff's Office



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

**Table 11**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>St. Tammany Parish Sheriff's Direct Rates:</b>										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>Overlapping Parish-Wide Rates:</b>										
State of Louisiana	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
St. Tammany Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
St. Tammany Parish Jail	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
St. Tammany Parish Court House	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>City, Town, Village and Other Jurisdiction Rates:</b>										
Sales Tax District No. 3 (unicorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

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

**Table 11 (Continued)**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
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%	1.00%	1.00%	1.00%	1.00%	1.00%
Camellia Square Economic Development District	1.00%	1.00%	1.00%	1.00%	-	-	-	-	-	-
Northshore Square Economic Development District	0.50%	0.50%	0.50%	-	-	-	-	-	-	-
Highway 1077 Economic Development District	0.75%	-	-	-	-	-	-	-	-	-
Highway 1088 Economic Development District	0.75%	-	-	-	-	-	-	-	-	-
Highway 59 Economic Development District	0.75%	-	-	-	-	-	-	-	-	-
Highway 434 Economic Development District	0.75%	-	-	-	-	-	-	-	-	-
Airport Road Economic Development District	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 and will end on June 30, 2018.

Highway 21 Economic Development District (formerly known as "Colonial Pinnacle Nord Du Lac Economic Development District") and Rooms to Go Economic Development District's sales tax rates became effective on January 1, 2008. 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,

**SOURCE:**

St. Tammany Parish Sheriff's Office

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

**Table 12**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita	Percentage of Estimated Actual Value of Property
	Limited Tax Revenue Bonds	Certificates of Indebtedness	Community Disaster Loan				
2017	\$ 20,171,859	\$ -	\$ -	20,171,859	*	80	0.09%
2016	21,424,930	-	-	21,424,930	0.15%	86	0.10%
2015	22,643,001	-	-	22,643,001	0.17%	92	0.11%
2014	22,961,072	-	-	22,961,072	0.19%	95	0.12%
2013	7,500,000	-	9,441,448	16,941,448	0.14%	71	0.09%
2012	7,770,000	-	9,441,448	17,211,448	0.16%	73	0.09%
2011	-	670,000	9,441,448	10,111,448	0.09%	43	0.05%
2010	-	1,335,000	9,934,128	11,269,128	0.11%	49	0.06%
2009	-	2,675,000	9,934,128	12,609,128	0.12%	55	0.07%
2008	-	1,315,000	9,934,128	11,249,128	0.11%	50	0.08%

**NOTE:**

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

**SOURCES:**

See Table 6 for Estimated Actual Value of Property.

See Table 14 for Demographic Statistics.

\* Information not available.

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Direct and Overlapping Governmental Activities Debt  
As of June 30, 2017  
(Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
<b>Direct Debt:</b>			
St. Tammany Parish Sheriff	\$ 20,171,859	100%	\$ 20,171,859
<b>Overlapping Debt To Be Repaid with Property Taxes:</b>			
City of Covington *	4,637,000	100%	4,637,000
City of Slidell ***	8,207,843	100%	8,207,843
Fire Protection District No. 1 *	2,390,000	100%	2,390,000
Fire Protection District No. 2 *	4,050,000	100%	4,050,000
Fire Protection District No. 4 *	415,000	100%	415,000
Fire Protection District No. 9 *	145,000	100%	145,000
Fire Protection District No. 11 *	12,000	100%	12,000
Fire Protection District No. 12 *	2,855,000	100%	2,855,000
Fire Protection District No. 13 *	110,000	100%	110,000
Gravity Drainage District No. 5 ****	800,000	100%	800,000
Northshore Harbor Center *	2,560,000	100%	2,560,000
Recreation District No. 1 *	8,957,148	100%	8,957,148
Recreation District No. 2 *	70,000	100%	70,000
Recreation District No. 6 *	1,450,000	100%	1,450,000
Recreation District No. 11 *	2,210,000	100%	2,210,000
Recreation District No. 12 *	145,000	100%	145,000
Recreation District No. 14 *	11,010,000	100%	11,010,000
Sub-drainage District No. 1 of 3 *	65,000	100%	65,000
Sub-drainage District No. 2 of GDD No. 5 *	31,000	100%	31,000
Sub-drainage District No. 3 of GDD No. 5 *	75,000	100%	75,000
St. Tammany Parish Communication District No. 1 *	6,245,000	100%	6,245,000
St. Tammany Parish Government *	8,515,000	100%	8,515,000
St. Tammany Parish School Board ***	234,326,228	100%	234,326,228
St. Tammany Parish Hospital Service District No. 2 *	45,770,000	100%	45,770,000
Town of Abita Springs *	1,092,000	100%	1,092,000
Water District No. 2 *	1,490,000	100%	1,490,000
	\$ 347,633,219		\$ 347,633,219
<b>Other Debt:</b>			
City of Covington *	1,520,000	100%	1,520,000
City of Slidell ***	1,379,417	100%	1,379,417
City of Mandeville **	1,485,000	100%	1,485,000
Fire Protection District No. 11 *	75,861	100%	75,861
Fire Protection District No. 12 *	513,375	100%	513,375
Sewerage District No. 4 *	96,000	100%	96,000
St. Tammany Parish Government *	64,280,462	100%	64,280,462
St. Tammany Parish School Board ***	3,000,000	100%	3,000,000
St. Tammany Parish Hospital Service District No. 1 *	103,495,000	100%	103,495,000
St. Tammany Parish Hospital Service District No. 2 *	8,725,000	100%	8,725,000
Town of Abita Springs *	43,000	100%	43,000
Water District No. 2 *	83,000	100%	83,000
St. Tammany Waterworks District No. 3 *	2,212,330	100%	2,212,330
Fremaux Economic Development District ***	10,647,014	100%	10,647,014
	\$ 197,555,459		\$ 197,555,459

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Direct and Overlapping Governmental Activities Debt  
As of June 30, 2017  
(Unaudited)

Table 13 (Continued)

Governmental Unit		Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
<b>Capital Leases/Notes Payable:</b>				
Fire Protection District No. 1	*	19,371	100%	19,371
Fire Protection District No. 2	*	722,220	100%	722,220
Fire Protection District No. 4	*	597,113	100%	597,113
Fire Protection District No. 5	*	189,067	100%	189,067
Fire Protection District No. 8	*	106,073	100%	106,073
Fire Protection District No. 11	*	559,357	100%	559,357
Fire Protection District No. 13	*	1,093,249	100%	1,093,249
Recreation District No. 14	*	117,572	100%	117,572
St. Tammany Parish School Board	***	1,394,297	100%	1,394,297
Town of Abita Springs	*	161,556	100%	161,556
Town of Pearl River	*	65,228	100%	65,228
		<u>\$ 5,025,103</u>		<u>\$ 5,025,103</u>
<b>Total Overlapping Debt</b>				<u>\$ 550,213,781</u>
<b>Total Direct and Overlapping Debt</b>				<u>\$ 570,385,640</u>

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2017 or on the most current financial statements as indicated below.

\* as of 12/31/16

\*\* as of 8/31/16

\*\*\* as of 6/30/16

\*\*\*\* as of 12/31/15

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
2017	253,602	*	*	5.0%
2016	250,088	\$ 14,312,266,000	\$ 57,229	5.3%
2015	246,056	13,265,754,000	53,914	5.7%
2014	242,470	11,936,091,000	49,227	5.1%
2013	239,344	11,883,840,000	49,652	5.2%
2012	236,844	10,952,024,000	46,242	5.7%
2011	234,565	11,023,437,000	46,995	5.7%
2010	231,224	10,359,196,000	44,802	5.3%
2009	229,252	10,619,863,000	46,324	3.6%
2008	226,294	10,594,219,000	46,816	2.9%

**SOURCES:**

Population, US Census Bureau- July 2016

Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2008-2016

Unemployment Rate, Bureau of Labor Statistics

\* Information is not available.

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

**Table 15**

Employer	For the Fiscal Year Ending					
	June 30, 2017			June 30, 2008		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,620	1	5.08%	5,362	1	4.76%
St. Tammany Parish Hospital	2,036	2	1.84%	1,688	2	1.50%
Ochsner Medical Center- Northshore	1,352	3	1.22%			
Slidell Memorial Hospital	1,325	4	1.20%	1,158	3	1.03%
St. Tammany Parish Sheriff	810	5	0.73%	743	4	0.66%
St. Tammany Parish Government	807	6	0.73%	513	7	0.46%
Lakeview Regional Medical Center	745	7	0.67%	721	5	0.64%
Textron Systems Marine & Land Systems	427	8	0.39%			
City of Slidell	389	9	0.35%	358	9	0.32%
Cross Gates Family Fitness	350	10	0.32%			
Southeast Louisiana Hospital				517	6	0.46%
Northshore Regional Medical Center				427	8	0.38%
Gilsbar Inc.				309	10	0.27%
Total - 10 Largest Employers	13,861		12.53%	11,796		10.48%
Total - All Employers	110,624			112,699		

**SOURCES:**

2017: 2016-2017 New Orleans CityBusiness 2016-2017 Northshore Book of Lists; 2016 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government

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

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

**Table 16**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Public Safety</b>										
<b>Full-Time Positions</b>										
Financial Administration										
Accounting	16	18	17	17	18	18	19	18	18	16
Civil	20	21	23	21	21	21	21	21	20	17
Occupational License	4	4	4	4	4	4	4	4	4	3
Property Tax	9	8	8	8	9	9	9	9	9	9
Purchasing	3	2	2	2	2	2	2	2	3	2
Sales Tax	14	13	13	13	13	13	13	12	12	12
Support Services										
Administration	7	6	5	6	6	6	7	7	6	7
Building Maintenance	6	4	4	3	3	3	0	0	0	0
Communications	44	43	40	40	40	40	40	36	36	36
Criminal Records	21	21	19	19	18	17	17	17	18	16
Human Resources	10	9	10	10	9	9	9	9	9	8
Information Systems	14	13	13	13	13	13	13	13	13	13
Internal Affairs	3	4	3	2	3	3	3	2	2	2
Professional Standards	6	0	0	0	0	0	0	0	0	0
Public Affairs	5	4	4	4	4	4	4	4	3	3
Radio Maintenance	0	3	5	5	5	5	5	3	3	3
Training	10	11	11	11	12	12	12	13	12	12
Vehicle Maintenance	11	9	8	8	7	7	6	7	7	7
Law Enforcement Operations										
Canine (K-9)	7	10	10	10	9	9	9	9	8	8
Court Security/Sex Offender	45	45	46	47	46	45	46	45	45	43
Crime Laboratory	20	21	21	21	21	21	21	21	21	21
Criminal Investigations-Persons	30	27	27	26	27	26	27	21	24	26
Criminal Investigations-Property	27	28	26	26	25	25	25	29	26	30
Criminal Patrol District II	60	60	59	59	59	60	60	62	62	58
Criminal Patrol District III	52	48	50	50	50	50	50	49	49	54
Criminal Patrol District IV	33	31	31	31	31	30	31	27	27	27
Narcotics	19	19	21	20	20	20	20	19	19	19
Special Operations	17	17	15	15	16	16	16	15	14	14
Street Crimes	0	8	7	7	7	7	7	7	7	7
Traffic	13	15	13	13	13	13	13	13	13	13
Corrections										
Commissary	2	2	2	2	2	2	2	2	2	2
Jail Facility	188	187	185	186	177	177	177	169	190	196
Re-Entry Program	7	0	0	0	0	0	0	0	0	0
Jail Medical	34	35	30	28	28	27	27	27	27	27
Transitional Work Program	23	0	0	4	18	18	17	18	16	14
<b>Total Full-Time Positions</b>	<b>780</b>	<b>746</b>	<b>732</b>	<b>731</b>	<b>736</b>	<b>732</b>	<b>732</b>	<b>710</b>	<b>725</b>	<b>725</b>



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

**Table 16 (Continued)**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Part-Time Positions</b>										
School Crossing Guards	23	23	23	23	23	23	23	21	18	18
All Other Departments	7	*	*	*	*	*	*	*	*	*
<b>Total Part-Time Positions</b>	30	*	*	*	*	*	*	*	*	*
<b>Total</b>	810	769	755	754	759	755	755	731	743	743

**NOTE:**

Classifications of Employees by Function were restated to conform with the current year presentation, with the exception of certain part-time employees. Effective July 1, 2016, part-time employees are 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**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Population - Total	253,602	250,088	246,056	242,470	239,344	236,844	234,565	231,224	229,252	226,294
Calls for Service	215,586	305,412	297,025	292,747	279,330	274,036	271,683	288,700	323,943	299,245
Response to Calls for Service	224,424	183,008	182,309	170,105	148,522	148,360	158,301	165,241	161,993	169,935
Assigned Cases	13,690	20,218	21,289	21,221	22,567	23,267	24,396	25,294	24,772	26,978
Traffic Tickets Issued	5,006	4,255	5,680	5,074	6,007	7,858	11,209	12,951	14,661	9,219
Crime Statistics:										
Murders	9	2	3	3	4	5	7	5	4	8
Rapes	28	32	25	5	6	21	19	28	37	40
Assaults	733	794	782	800	892	1,105	1,164	1,356	1,606	1,528
Total Persons Crimes	770	828	810	808	902	1,131	1,190	1,389	1,647	1,576
Robberies	20	19	20	23	15	24	24	17	27	34
Burglary	416	322	364	405	601	654	555	583	719	868
Theft	1,215	1,295	1,193	1,254	1,663	1,772	1,665	1,630	1,813	1,948
Vehicle Theft	130	106	115	117	158	155	148	145	189	267
Arson	9	8	14	7	14	10	12	10	23	19
Total Property Crimes	1,790	1,750	1,706	1,806	2,451	2,615	2,404	2,385	2,771	3,136
Total	2,560	2,578	2,516	2,614	3,353	3,746	3,594	3,774	4,418	4,712
Estimated Value of Property Stolen	\$ 2,461,075	\$ 2,178,410	\$ 2,951,434	\$ 2,217,988	\$ 3,281,155	\$ 3,080,039	\$ 3,788,694	\$ 3,163,869	\$ 3,040,179	\$ 3,790,747
Estimated Value of Property Recovered	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988	\$ 483,323	\$ 257,556	\$ 299,242	\$ 329,143
Crime Rate per 1,000 Residents	10.09	10.31	10.23	10.78	14.01	15.82	15.32	16.32	19.27	20.82

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 Six Fiscal Years  
(Unaudited)

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
<b>Public Safety</b>								
Financial Administration								
Accounting	-	-	-	-	8	1	-	9
Civil	-	-	-	-	2	12	-	14
Occupational License	-	-	-	-	1	-	-	1
Property Tax	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	1	5	-	6
	-	-	-	-	12	19	-	31
Support Services								
Administration	3	-	3	-	8	3	-	17
Building Maintenance	-	1	1	-	37	8	-	47
Communications	-	-	-	2	1	1	1	5
Criminal Records	-	-	-	-	2	1	-	3
Human Resources	-	-	-	-	2	3	-	5
Information Systems	-	-	-	1	139	7	-	147
Internal Affairs	-	-	-	-	1	1	-	2
Professional Standards	-	-	-	-	-	4	-	4
Public Affairs	-	-	-	-	6	3	-	9
Radio Maintenance	-	-	-	144	15	1	-	160
Training	-	-	-	-	387	9	-	396
Vehicle Maintenance	-	-	1	-	41	73	-	115
	3	1	5	147	639	114	1	910

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

**Table 18 (Continued)**

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	-	5	-	5
Court Security/Sex Offender	-	-	-	-	-	6	-	6
Crime Laboratory	-	-	1	1	89	13	-	104
Criminal Investigations-Persons	-	-	-	-	1	28	-	29
Criminal Investigations-Property	-	-	1	-	1	34	-	36
Criminal Patrol District II	-	-	-	-	27	63	-	90
Criminal Patrol District III	-	-	1	-	9	53	-	63
Criminal Patrol District IV	-	-	-	-	6	33	-	39
Narcotics	-	-	-	5	46	26	-	77
School Crossing Guards	-	-	-	-	-	1	-	1
Special Operations	-	-	-	-	78	96	-	174
Street Crimes	-	-	-	-	7	-	-	7
Traffic	-	-	-	1	18	28	-	47
	-	-	3	7	282	386	-	678
Corrections Division:								
Jail Facility	1	5	-	1	144	58	-	209
Transitional Work Program	-	-	-	-	13	5	-	18
	1	5	-	1	157	63	-	227
Total - 2017	4	6	8	155	1,090	582	1	1,846
Total - 2016	4	5	8	169	1,053	573	1	1,813
Total - 2015	4	5	8	178	1,024	598	11	1,828
Total - 2014	4	5	7	179	987	634	16	1,832
Total - 2013	4	5	7	179	973	609	4	1,781
Total - 2012	4	3	6	188	884	527	3	1,615

**NOTES:**

The number of Capital Assets by Classification was compiled beginning in fiscal year ended June 30, 2012.

Certain prior year statistical information has been restated to conform with the current year presentation.

**SOURCE:**

St. Tammany Parish Sheriff's Office

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

**Table 19**

	2017	2016	2015	2014	2013	2012
<b>Public Safety</b>						
Financial Administration						
Accounting	9	9	12	12	11	11
Civil	14	13	14	14	14	14
Occupational License	1	1	1	1	1	1
Property Tax	-	-	1	1	1	1
Purchasing	1	1	1	1	1	1
Sales Tax	6	6	6	6	6	6
	31	30	35	35	34	34
Support Services						
Administration	17	18	14	18	17	17
Building Maintenance	47	45	36	27	18	11
Communications	5	5	15	8	4	4
Criminal Records	3	3	2	2	3	3
Human Resources	5	6	3	3	3	3
Information Systems	147	133	127	139	129	113
Internal Affairs	2	2	10	3	4	4
Professional Standards	4	-	-	-	-	-
Public Affairs	9	8	8	8	8	7
Radio Maintenance	160	173	181	181	189	199
Training	396	398	392	384	387	378
Vehicle Maintenance	115	78	76	96	95	86
	910	869	864	869	857	825
Law Enforcement Operations:						
Canine (K-9)	5	-	-	-	-	-
Court Security/Sex Offender	6	7	8	6	6	6
Crime Laboratory	104	103	102	104	103	100
Criminal Investigations-Persons	29	30	12	38	26	26
Criminal Investigations-Property	36	33	52	54	32	32
Criminal Patrol District II	90	93	96	100	104	82
Criminal Patrol District III	63	61	60	69	72	52
Criminal Patrol District IV	39	38	37	45	45	28
Narcotics	77	77	85	83	76	69
School Crossing Guards	1	1	1	1	1	1
Special Operations	174	184	192	160	160	139
Street Crimes	7	9	6	14	11	10
Traffic	47	49	62	45	54	40
	678	685	713	719	690	585

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

**Table 19 (Continued)**

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Corrections Division:						
Jail Facility	209	209	203	194	181	157
Transitional Work Program	18	20	13	15	19	14
	<u>227</u>	<u>229</u>	<u>216</u>	<u>209</u>	<u>200</u>	<u>171</u>
Total	<u>1,846</u>	<u>1,813</u>	<u>1,828</u>	<u>1,832</u>	<u>1,781</u>	<u>1,615</u>

**NOTES:**

The number of Capital Assets by Function was compiled beginning in fiscal year ended June 30, 2012.

Certain prior year statistical information has been restated to conform with the current year presentation.

**SOURCE:**

St. Tammany Parish Sheriff's Office



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2017

OTHER GOVERNMENTAL REPORTING INFORMATION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 27, 2017.

**Internal Control over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

*LeBlanc Hauskrecht, L.L.P.*

Metairie, Louisiana

December 27, 2017

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2017**

<b>Federal Grantor/Pass-Through Grantor</b>			
<b>Program Title</b>	<b>CFDA Number</b>	<b>Grant or Other Number</b>	<b>2017 Expenditures</b>
<b>United States Department of Justice</b>			
Passed through the Louisiana Commission on Law Enforcement			
ARRA Violence Against Women Formula Grant Program	16.588	2015-WF-01-3082	4,698
ARRA Violence Against Women Formula Grant Program	16.588	2016-WF-01 3636	1,924
Multi-Jurisdictional Task Force	16.738	2015-DJ-01-3048	20,855
Multi-Jurisdictional Task Force	16.738	2016-DJ-01-3499	5,633
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0468	15,308
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-CD-01-2951	875
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2016-CD-BX-0051	9,280
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2016-CD-01-3541	13,926
Equitable Sharing Program (Asset Forfeiture Program)	16.922	Unknown	66,831
<b>Total United States Department of Justice</b>			<b>\$ 139,330</b>
<b>United States Department of Transportation</b>			
Passed through the State of Louisiana			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2016-30-43	84,289
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2017-30-52	121,113
<b>Total United States Department of Transportation</b>			<b>\$ 205,402</b>
<b>Total Federal Expenditures</b>			<b>\$ 344,732</b>

Notes to the Schedule of Expenditures of Federal Awards

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

Total Federal Expenditures	\$ 344,732
Asset Forfeiture Expenditures for which no Revenue was received in the Current Year	(54,839)
Total	<u>\$ 289,893</u>

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

**SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

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

Federal Awards (Single Audit Not Required in Current Year)

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

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

N/A

No management letter was issued

**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2017**

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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