



STATE OF LOUISIANA

ST. TAMMANY PARISH Sheriff's Office

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2016

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



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

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ST. TAMMANY PARISH, LOUISIANA**

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

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

INTRODUCTORY SECTION





St. Tammany Parish Sheriff's Office

RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 27, 2016

To the Citizens of St. Tammany Parish:

This Comprehensive Annual Financial Report (CAFR) is hereby submitted for the fiscal period July 1, 2015 - June 30, 2016. 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. This financial reporting period was under the administration of Sheriff Rodney "Jack" Strain, Jr. This Comprehensive Annual Financial Report is hereby submitted by Sheriff Randy Smith, who took office on July 1, 2016.

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. 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's financial statements for the fiscal year ending on June 30, 2016. The independent auditor's report is presented in the financial section of this report.

The 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

The St. Tammany Parish Sheriff's Office is a stand-alone political entity led by an elected Sheriff official.

Since 1812, the office of the Sheriff of St. Tammany Parish has been served by an elected official providing leadership and guidance in the area of law enforcement and public safety for the parish of St. Tammany.

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 the forefront of our policies and procedures. Our accolades remain a testament to our achievement.

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's primary function is law enforcement, we are one of the most diverse employers in the area. We employ professionals in a variety of fields including scientists, physicians, nurses, attorneys, technology specialists, and business professionals. We work diligently to continually recruit top employees, and offer on-going training resources, education incentives, and benefit packages, including exemplary retirement benefits to encourage retention. Advancement opportunities are made available to all staff either through testing or transfer options. With a current rate of 40% of employees with over five years of service and employment with the St. Tammany Parish Sheriff's Office, we are making strides to retain staff.

Like all law enforcement agencies, our work dictates our response. We must stand ready to take on what is delivered. As technology changes, we must adjust. The costs to fund endeavors are dictated by the revenues we receive. The Sheriff and the St. Tammany Parish Sheriff's office continue to use available resources to support the overall goal of the agency. Given St. Tammany Parish's extremely low crime rate there can be little doubt that we have consistently met our financial and law enforcement goals. The financial challenge we face each fiscal year in creating our budget is to ensure a distribution of monetary resources which supports the overall goal of our agency.

The St. Tammany Parish Sheriff's office continues to use our resources more efficiently and effectively, despite continuing changes in the environment, as we understand strategic planning is the key to assuring that our agency is prepared for the challenges of tomorrow.

The St. Tammany Parish Sheriff's office provides a full range of services, which include law enforcement and tax collection, including Sales Tax, Ad Valorem, Occupational License, etc.

Budget Preparation

The St. Tammany Parish Sheriff's Office is chartered to not only provide law enforcement services; it is chartered to administer Parish Tax Ex-Officio duties. In addition, the Sheriff oversees the operations of the St. Tammany Parish Jail Facility.

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 annual budget process is an inherently cooperative effort. Budgets are prepared based on identified goals, objectives, initiatives, and mission statements, as outlined for each department. The cost of all operating programs must be prioritized to provide the best possible service, while being financially responsible with public funds.

The budget process begins in January of each year, with a call for budget requests by various department heads throughout the agency. These requests were submitted to the Finance Department no later than February 13, 2015. Requests for budget allocations must be justified in narrative form, regardless of the category for which the request is made.

Once these requests have been received from all departments, meetings are held (usually two to three full days in length) between the Sheriff; his chief deputy and deputy chiefs; the accounting 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 senior staff.

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

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 at the Sheriff's office, the proposed budget is published in the official journal of St. Tammany Parish. The completed budget is made available for public inspection no later than 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.

This annual budget serves as the foundation for the St. Tammany Parish Sheriff's Office's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., patrol, investigations, etc.). Department heads may transfer resources within a department, with some restrictions. Transfers between departments, however, require approval from the Chief Financial Officer, Chief Deputy, or the Sheriff, if required.

The Sheriff maintains a system of budgetary controls with the objective of ensuring spending is within the appropriated budget. The Sheriff also uses a decentralized purchasing system that uses an encumbrance accounting system as one method to accomplish budgetary control. Requisitions are entered into the accounting system by approved users. Requisitions that will cause an overrun of a department's allocated budget are immediately rejected by the accounting system and are not processed until additional funding is available. Reports can be generated by each department supervisor for tracking of their allocated budgets at any given time.

Local Economy

The economy of St. Tammany Parish is primarily residential, bringing an influx of retail and service establishments, corporate headquarters, and shopping centers. St. Tammany Parish is blessed with a low crime rate, superb school system, and first-rate medical facilities. All of these factors encourage continued growth, and makes the community a destination for families and businesses. St. Tammany Parish is one of the fastest growing parishes in the state, and one of the fastest growing areas in the nation. St. Tammany Parish is currently home to Florida Marine Transporters, MECO Manufacturing Facility, Rain CII, Netchex, Chevron Gulfcoast Exploration Headquarters, Hornbeck Offshore, Pool Corporation, Zen-Noh Grain Corporation, Stirling Properties, and Textron.

The St. Tammany Parish Sheriff's Office has a significant economic presence, employing over 750 employees including patrol officers, administrative professionals, and support staff.

Revenue Sources

Ad valorem (Property Tax)

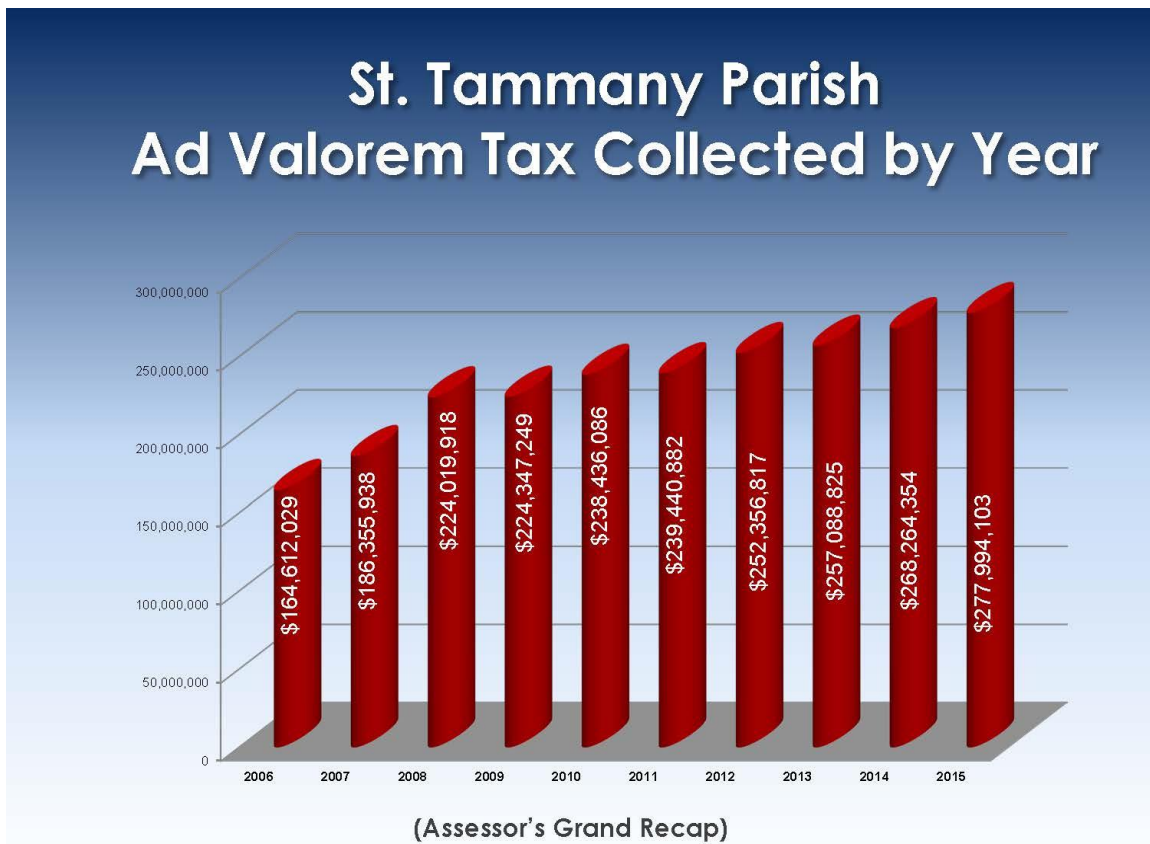
Ad valorem (Property) and sales taxes are the Sheriff's office two main sources of revenue. For fiscal 2017, ad valorem taxes for the 2016 tax year are expected to generate \$21.3M or 45% of total revenues in the General Fund. Ad valorem taxes are recorded as current revenue, to the extent collected within 60 days after year-end.

St. Tammany Parish continues to experience some level of growth in residential and commercial development. As such, ad valorem revenues are expected to show steady growth, as has been seen over the past two decades.

<u>Tax Years</u>	<u>Average Annual Growth</u>
1991-2000	8.4%
2001-2010	10.9%
2011-2015	3.1%

There is a portion of the original ad valorem tax roll that is uncollectible each year. This occurs primarily from reductions in the roll due to property value adjustments approved via change order by the local Assessor's and Louisiana Tax Commission. There are also delinquent properties that go to tax sale, which are adjudicated to the St. Tammany Parish Government and await redemption at some unknown point in the future. When all taken into consideration, the original tax roll received, versus actual amounts collected yields a collection rate of approximately 98.2% of the original tax roll or 98.9% of the adjusted tax roll for the 2015 tax year.

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



Sales and Use Taxes

Sales tax revenues tend to be budgeted conservatively since their volatile nature is intrinsically tied to economic performance. Sales tax related revenue makes up 24% of the overall budget in the General Fund and 53% of the overall budget in the Jail Fund. Sales and use tax revenues have historically trended upward parish-wide, mirroring the growth St. Tammany Parish has experienced for the past few decades. This steady growth was interrupted following an uncharacteristically large increase experienced in

fiscal 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 2010. Since that time, sales and use tax revenues have reverted back to the steady increases seen previously.

As the centralized collector of all sales and use taxes in St. Tammany Parish, we are aware 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.

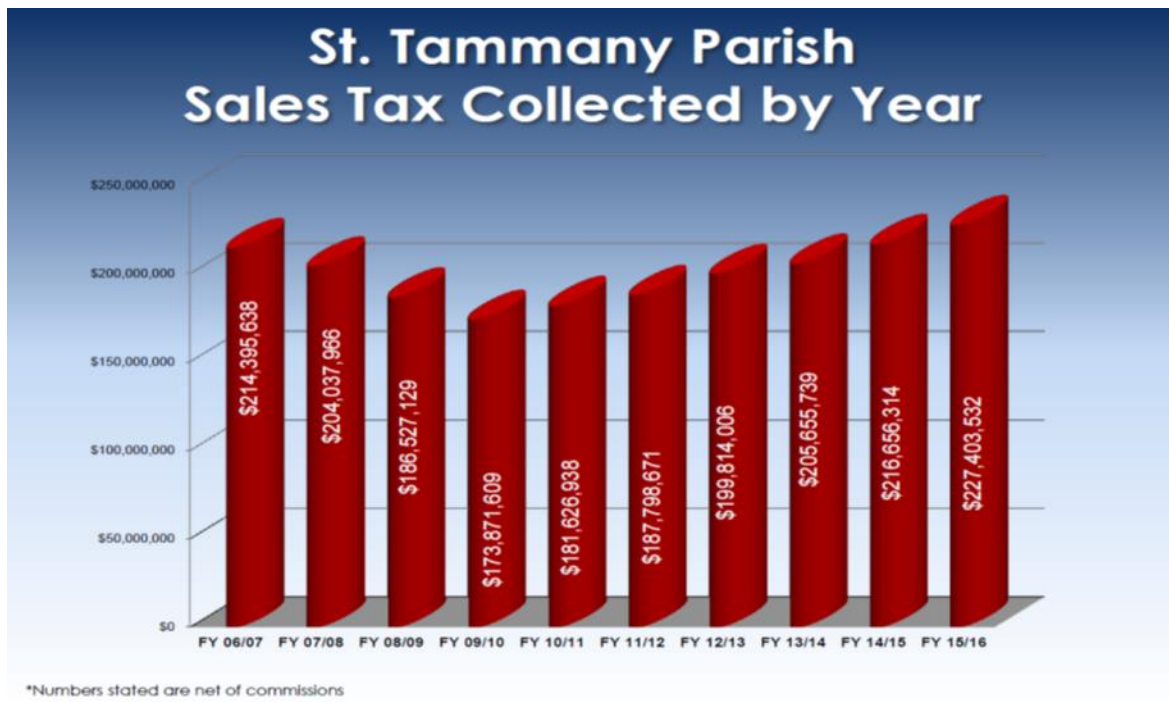
There have been several new chains choosing to test the market in St. Tammany. This fiscal year saw the opening of Whole Foods, Sportsman's Warehouse, At Home, and Dunkin Donuts. The last major retail development in the parish was Fremaux Town Center, which has now completed the construction of all planned structures in phase two. This resulted in the opening of new locations of Bath & Body Works, Claires, Journey's, Victoria's Secret, Which Wich, and Zales Jewelers. It also saw the opening of stores that are new to St. Tammany: Loft, Five Below, and Red Robin Gourmet Burgers. The developer of Fremaux Town Center has also expanded phase two to include an additional structure to house the soon to be opening Smoothie King, Rock N Roll Sushi, and Pacific Dental Services.

Development in the hospitality industry has brought about the construction of a Comfort Inn and Suites, and Holiday Inn Express, which opened this fiscal year. Town Place Suites by Marriott is nearing completion and should be opening soon.

Other major developments in the parish include expansions at Christwood Retirement Community, Florida Marine, and Florida Marine Transporters. There are also two large mixed use developments on the horizon: Tamanend and Versailles Business Center. Both developments are to include retail and residential, with Tamanend also being home to Northshore Technical College. The residential housing market is now booming with the construction of multiple new apartment complexes in the Parish, an assisted living facility, and a condo complex.

Overall sales tax collections showed a steady growth in fiscal year 2016, with Law Enforcement District sales tax revenue increasing by \$443,714 or 4% over fiscal year 2015. This performance exceeded our expectations and previous estimates. As such, we've raised our estimates for fiscal year 2017, but still retain a conservative mindset by budgeting this revenue source at \$11.5 million for fiscal year 2017.

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



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.

	1980 - 1989	2000 - 2009	2010-2015*
Population	110,869	233,740	242,333
Murder	97	74	25
Rape	218	274	91
Robbery	421	348	118
Burglary	11,819	7,339	2,978

* This is for the first half of the current decade

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 five years of the current decade, you will see crime is continuing to drop.

This is attributable to the work being done by the St. Tammany Parish Sheriff's Office, an increase in technology available, and the cooperation and support of the residents who live here. The comparative numbers are slightly skewed when it comes to rape

because 2015 was the first full year of the new UCR standards for reporting of rape. The new standard includes all reports of sexual battery, carnal knowledge, incest, and other sexual offenses. Previously, some types of those reported incidents were exempt from UCR reporting by the federal government.

The St. Tammany Parish Sheriff's Office also has a very high solve rate, averaging more than 50 percent of all crimes being cleared every year.

As you can see in the chart to the right, as of October 31, 2016, there were only four murders committed in unincorporated St. Tammany Parish. Of those four, three have been cleared, with arrests made.

St. Tammany Parish is relatively comparative in population to Orleans Parish, which reported 164 homicides for the calendar year 2015. That is compared to only four in unincorporated St. Tammany for the same year.

Major Crimes by Calendar Year

	2011	2012	2013	2014	2015	2016*
Murder	5	7	0	4	3	4
Rape	17	14	4	14	27	25
Robbery	20	15	26	18	18	22
Burglary	592	652	515	388	314	292
Theft	1,794	1,755	1,413	1,119	1,305	1,041
Auto Theft	144	158	151	104	111	98

* As of Oct. 31, 2016

As of October 2016, Orleans Parish was reporting 134 homicides so far for the year. This is comparison to St. Tammany's three; a vast difference between the two neighboring parishes.

St. Tammany's largest category of measured crimes committed is theft, with 1,041 thefts and 98 vehicle thefts reported for the first 10 months of 2016. 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 Initiative

A long-range financial plan provides a "road map" for where the Sheriff wants to proceed financially and how he plans to get there, by combining financial forecasting with financial strategizing. The plan is intended to serve as a tool to identify problems and opportunities, and to provide the Sheriff, staff, and citizens with the insights required to address issues impacting the Sheriff's financial condition. The Sheriff's plan has a multi-year planning horizon: with three to five years for projecting current operations and capital expenditures, and longer 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.

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, will be reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies will be addressed immediately. It is our 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 49 to 89.

Acknowledgements

For a third 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 which ended on June 30, 2015. 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.

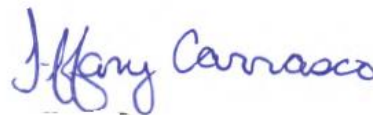
The St. Tammany Parish Sheriff's Office also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning July 1, 2015. This was the third year the St. Tammany Parish Sheriff's Office submitted a budget document and received the award. To receive 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 Office's departments. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report, and for their commitment to maintaining the highest standards of professionalism in the management of the St. Tammany Parish Sheriff's office.

Respectfully submitted,



Randy Smith
Sheriff



Tiffany Carrasco
Chief Financial Officer

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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, 2015

A handwritten signature in black ink, reading "Jeffrey R. Enos". The signature is fluid and cursive, with the first letters of each word being capitalized.

Executive Director/CEO

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

PRINCIPAL ELECTED AND APPOINTED OFFICIALS

Sheriff Rodney “Jack” Strain, Jr.

Sheriff-Elect Randy Smith

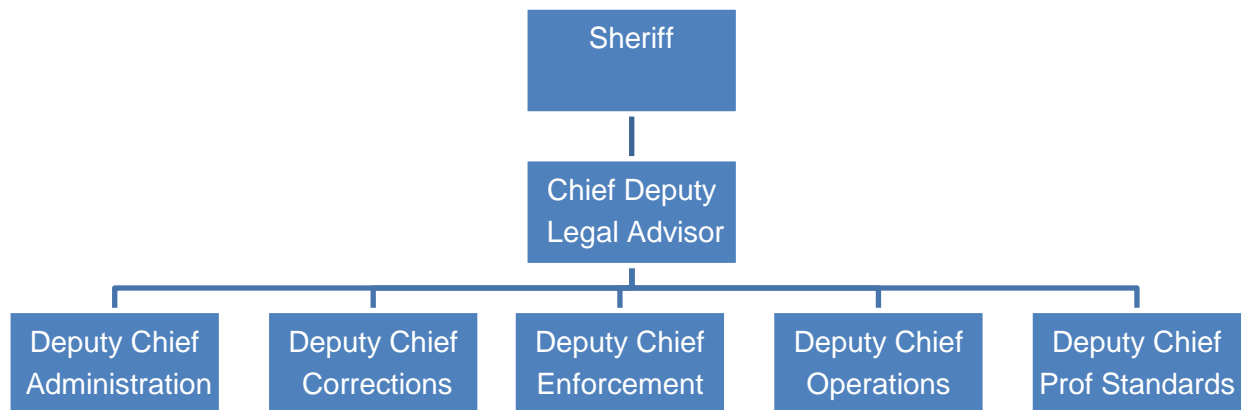
Chief Deputy Fred Oswald

Deputy Chief Tiffany Carrasco

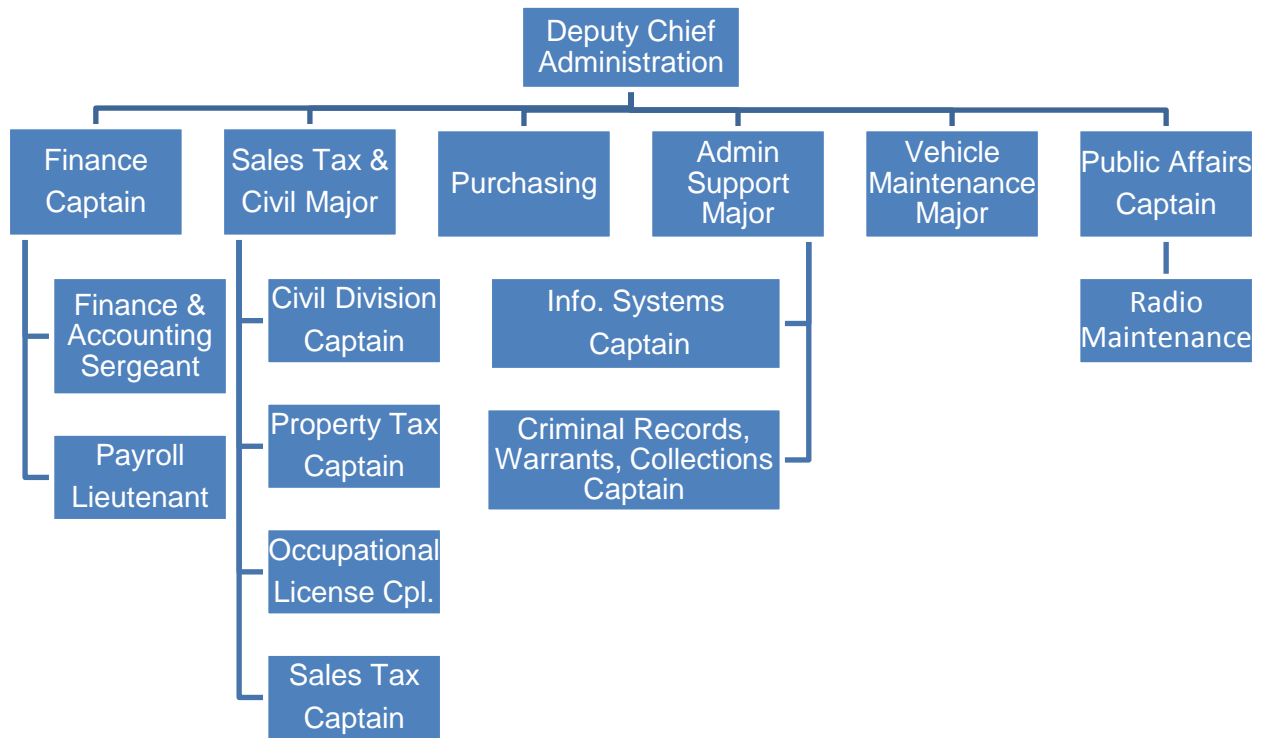
Deputy Chief Daniel Culpepper

Deputy Chief Jeffrey Boehm

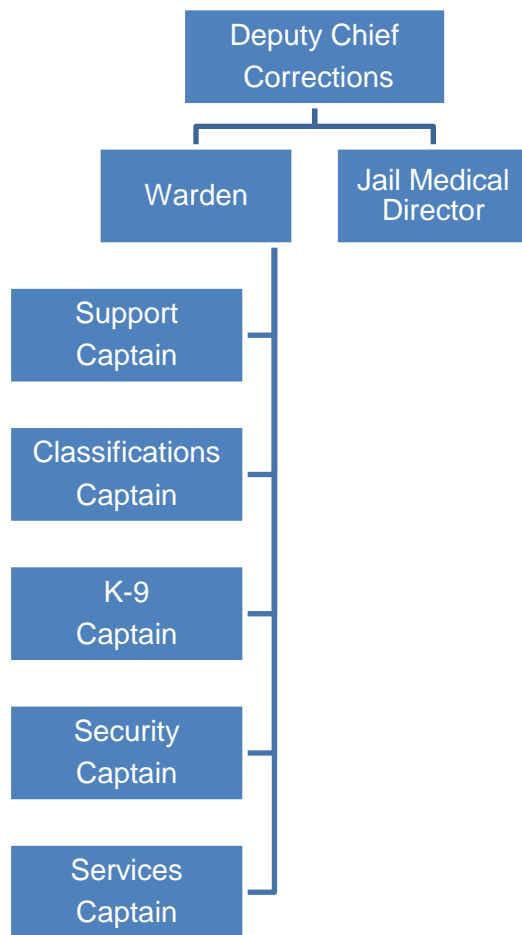
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Sheriff and Executive Staff**



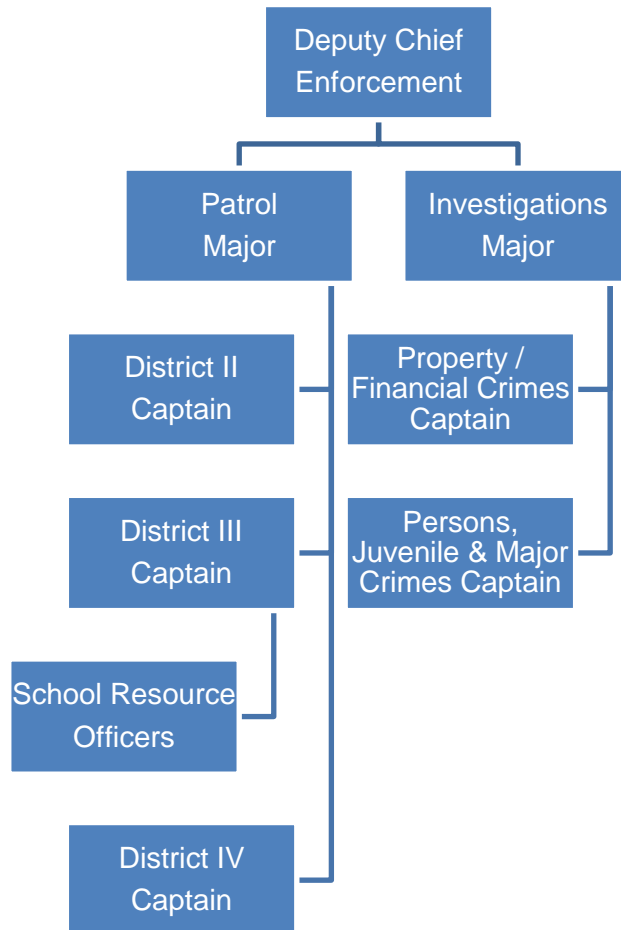
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Administration**



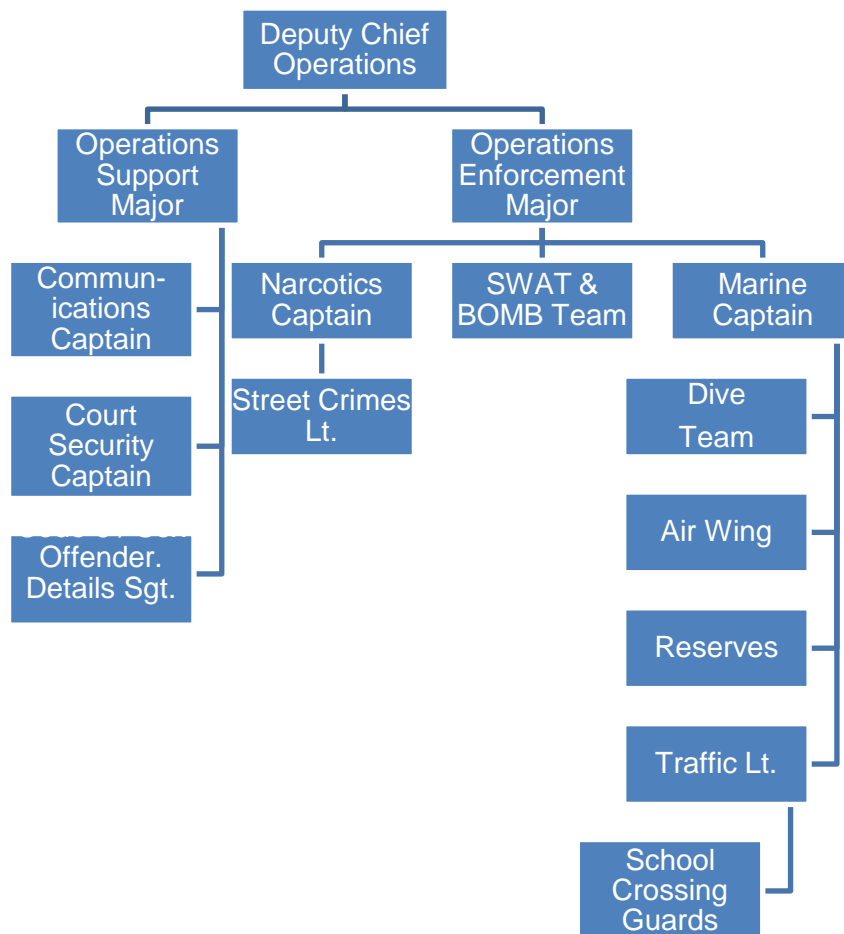
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Corrections**



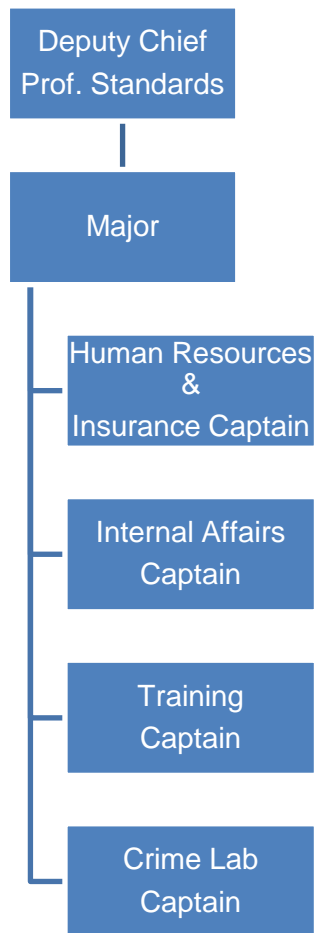
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Enforcement**



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



**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART
Professional Standards**





COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

FINANCIAL SECTION



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, 2016, 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, 2016, 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 21), the schedule of funding progress (on page 90), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 91 and 92) 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, 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, the 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 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, 2016, 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, 2016

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

REQUIRED SUPPLEMENTAL INFORMATION (PART I)



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

Management's Discussion and Analysis

As management of the St. Tammany Parish Sheriff's office, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the St. Tammany Parish Sheriff's office for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-9 of this report.

Financial Highlights

- The assets of the St. Tammany Parish Sheriff's office exceeded its liabilities at the close of the 2016 fiscal year by \$3,589,352 (net position).
- The St. Tammany Parish Sheriff's office total net position increased by \$1,908,231 primarily due to the receipt of \$785,081 from the Deepwater Horizon Economic and Property Damage Settlement (BP Settlement), that ended years of litigation over the explosion and oil spill in the Gulf of Mexico in 2010 that devastated the region's economy, lacquering miles of coastline in the worst oil spill in the nation's history. The Economic and Property Damages Settlement resolves certain economic loss related to the 2010 Deepwater Horizon oil spill.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's office governmental funds reported combined fund balances of \$25,382,871 a decrease of (\$3,321,233) in comparison with the prior year. Approximately 52% of this amount, \$13,323,506, 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 \$13,323,506 or approximately 30% of total general fund expenditures.
- The St. Tammany Parish Sheriff's office total outstanding long-term debt showed a net increase of \$4,343,105 during the current fiscal year because of an increase in net other postemployment benefits (OPEB) obligation of \$3,008,646 and an increase in the Net Pension Liability obligation of \$2,587,530 and decreased by 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, and 3) the 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 deteriorating.

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 32-33 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

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 nonmajor 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 34-42 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 the claims arise.

The basic proprietary fund financial statements can be found on pages 43-46 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 the Sheriff's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

1. Sheriff's Fund Agency Fund – accounts for funds 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.
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 are 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. All funds owed to participants in the program were transferred in August 2013 and the bank account was subsequently closed.
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 96-98 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 49-89 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 90 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 91 and 92.

The combining statements referred to earlier in connection with nonmajor governmental funds and agency funds are presented immediately following the required supplementary information starting on page 93.

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 \$3,589,352 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

	Governmental activities	
	2016	2015
Current Assets	\$ 30,103,998	\$ 34,602,306
Capital Assets, Net of Accumulated Depreciation	\$ 40,670,707	\$ 36,840,907
Total Assets	\$ 70,774,705	\$ 71,443,213
Deferred Outflows of Resources	\$ 6,058,832	\$ 6,216,530
Current Liabilities	\$ 6,163,778	\$ 7,122,693
Long-Term Liabilities	\$ 61,428,432	\$ 57,085,327
Total Liabilities	\$ 67,592,210	\$ 64,208,020
Deferred Inflows of Resources	\$ 5,651,975	\$ 11,770,602
Net Position		
Net Investment in Capital Assets	\$ 21,629,125	\$ 23,539,748
Restricted for:		
Crime Lab Expenditures	\$ 642,766	\$ 1,093,163
Debt Service	\$ 11,974	\$ 11,968
Unrestricted	\$ (18,694,513)	\$ (22,963,758)
Total Net Position	\$ 3,589,352	\$ 1,681,121

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 (18%) represents resources that are subject to external restrictions on how they may be used. The remaining deficit in unrestricted net position of \$18,694,513, is substantially related to the net pension liability and the net other post-employment benefit obligation liability. See Notes 10 and 11 for further information.

The St. Tammany Parish Sheriff's office overall net position increased \$1,908,231 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 \$1,908,231 from the prior fiscal year for an ending balance of \$3,589,352. The increase in the overall net position of governmental activities is primarily the result of the settlement received from the 2010 Deepwater Horizon oil spill (BP Settlement) of \$785,081. This Economic and Property Damages Settlement resolves certain economic loss related to the 2010 Deepwater Horizon oil spill.

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

Management's Discussion and Analysis

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

	Governmental Activities	
	2016	2015
Program Revenues		
Charges and Services	\$ 21,363,488	\$ 20,113,687
Operating Grants and Contributions	5,872,842	5,563,283
General Revenues		
Taxes		
Ad Valorem Taxes	21,124,931	20,390,156
Sales and Use Taxes	11,537,043	11,093,328
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	11,537,051	11,091,107
Interest and Investment Earnings	42,501	43,898
Other Revenues	2,735,817	2,783,208
Total Revenues	74,213,673	71,078,667
Expenses		
Public Safety	71,386,067	70,086,867
Interest on Long-Term Debt	919,375	676,902
Total Expenses	72,305,442	70,763,728
Change in Net Position	1,908,231	314,898
Net Position, Beginning of Year	1,681,121	30,887,771
Prior Period Adjustment - Implementation of GASB 68		
Net Pension Liability	-	(33,989,159)
Deferred Outflows-Contributions Made During Fiscal Year 2014	-	4,467,611
Total Prior Period Adjustment	-	(29,521,548)
Net Position at Beginning of Year as restated	1,681,121	1,366,223
Net Position, End of Year	\$ 3,589,352	\$ 1,681,121

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

At June 30, 2016, The St. Tammany Parish Sheriff's office governmental funds reported combined fund balances of \$25,382,871, a decrease of \$3,321,233 in comparison with the prior year. Approximately 52% of this amount, \$13,323,506, 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 \$120,810, 2) amount restricted for particular purposes is \$2,995,019, 3) amount committed for particular purposes is \$6,061,373, or 4) amount assigned for particular purposes is \$2,882,163.

The general fund is the chief operating fund of the St. Tammany Parish Sheriff's office. At the end of the current fiscal year, unassigned fund balance of the general fund was \$13,323,506, while total fund balance increased to \$13,434,100. 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 30.3 percent of total general fund expenditures, while total fund balance represents approximately 30.5 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 \$3,144,043. The St. Tammany Sheriff's office received funds during the year from the Economic and Property Damages Settlement (BP Settlement) as described on page 21 and had increases in Advalorem Tax and Sales Tax revenue as well as reductions in payroll, payroll benefits and repairs and maintenance expenses.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's office jail special revenue fund increased by \$440,068. The Sheriff is required by law to fund any deficits recognized at year-end. For the current year, there were no transfers made from the General Fund to the Jail Fund.

The capital projects fund, a major fund, had a \$6,298,301 decrease in fund balance during the current fiscal year which put the overall fund balance at \$7,864,034. The decrease in fund balance was a result of the expenditures for the completion of the new Crime Lab and 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 the year was \$1,757,900. The increase in net position of the Internal Service Fund was \$844.

General Fund Budgetary Highlights

The current year's revenues and expenditures warranted amendments to increase the original estimated excess of revenues over expenditures to approximately \$5M. Various factors played a role in the impact to the original budget, the receipt of the Economic and Property Damages Settlement (BP Settlement), increases in advalorem and sales tax revenue as well as reductions in personnel services, payroll benefits and repairs and maintenance.

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

Management's Discussion and Analysis

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	\$20,600,000	\$21,096,999	\$21,124,931	\$27,932
Sales and Use Tax	11,200,000	11,398,656	11,537,043	138,387
BP Settlement (Other Revenues)	0	785,081	785,081	0

The increase in the above Ad Valorem Tax and Sales and Use Tax revenue sources were realized by the slight recession-recovery still being experienced during the current year.

BP Settlement, included in Other Revenues on the Statement of Revenues, Expenditures, and Changes in Fund Balances, was a result of funds received from the Economic and Property Damages Settlement (BP Settlement) as described on page 21.

<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	\$25,115,116	\$24,441,822	\$24,504,231	(\$62,409)
Payroll Benefits	9,323,987	8,752,803	8,867,121	(114,318)
Operating Expenditures	5,229,618	4,309,152	4,166,483	142,669
Insurance	1,497,800	1,548,144	2,149,567	(601,423)

2016 personnel services and payroll benefits had a favorable variance to the original budget, however the variance to the amended budget is due to estimates made during this budgeting process that were not realized.

The variance in operating expenditures is due to lower than anticipated repairs and maintenance and to lower fuel costs.

The insurance variance is due to the fact that we are self-insured up to a maximum amount and we had more insurance claims and settlements finalized and legal fees than anticipated in 2016.

Jail Special Revenue Fund Budgetary Highlights

The Sheriff is required by law to fund any deficits recognized at year-end. For the current year, the Jail Special Revenue Fund was self-sustaining and required no transfer from the Sheriff's General Fund to balance the budget. Revenue from the St. Tammany Parish Council (Jail sales tax) recognized an increase over its' original budget in the amount of approximately \$337,051.

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, 2016, amounts to \$40,670,707 (net of accumulated

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

Management's Discussion and Analysis

depreciation). This investment in capital assets includes construction in progress, land, leasehold improvements, buildings, other equipment, communication equipment, and vehicles. The total increase in capital assets for the current fiscal year was approximately \$3.8M or 10%.

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

	Governmental Activities	
	2016	2015
Construction in Progress	\$ 13,316,582	\$ 6,381,159
Land	2,878,144	2,878,144
Leasehold Improvements	144,029	155,642
Buildings	17,547,545	18,207,856
Other Equipment	3,071,684	3,261,159
Communication Equipment	299,240	595,342
Vehicles	3,413,483	5,361,605
Totals	\$ 40,670,707	\$ 36,840,907

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

- Ongoing acquisition of a radio system with costs incurred of \$6,935,422 during the current year.
- Miscellaneous equipment was purchased during the current year at a cost of \$544,355.

Additional information on the St. Tammany Parish Sheriff's office capital assets can be found in Note 7 on page 65 of this report.

Long-term Debt

On August 1, 2011, the Sheriff issued Limited Tax Revenue Bonds, Series 2011, in the amount of \$8,000,000, secured by excess revenue of the Sheriff. The bonds were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, to include making capital improvements, including 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.

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

Management's Discussion and Analysis

At the end of the current fiscal year, the St. Tammany Parish Sheriff's office had total bonded debt outstanding of \$21,424,930. 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	
	2016	2015
General Obligation Bonds	\$21,424,930	\$22,643,001
Net Pension Liability	22,307,301	19,719,771
Net OPEB Obligation	18,949,272	15,940,626
Totals	\$62,681,503	\$58,303,398

In the current year, the St. Tammany Parish Sheriff's office total debt increased by \$4,378,105 or 7.5%. This was the result of a net increase in the OPEB Obligation of \$3,008,646 and the increase in the Pension Liability of \$2,587,530.. 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 66-67 of this report.

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

Management's Discussion and Analysis

Economic Factors and Next Year's Budget

The following economic factors impact the St. Tammany Parish Sheriff's office and were considered in developing the 2016-2017 fiscal year budget.

- The unemployment rate for St. Tammany Parish at fiscal year 2016 year-end (June 2016) was at 5.3 percent which slightly lower than the rate from the beginning year rate of 5.7 percent.
- Sales tax has continued to experience an increase as a result of the completion of the Fremaux Town Center that opened in March 2014. Although it opened in March of 2014 this complex continues to expand. This commercial complex 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 5.3 percent in fiscal 2017. Employer pension rates will decrease to 13.25 percent in fiscal year 2017 from 13.75 percent in fiscal year 2016.
- The St. Tammany Parish Sheriff's office continues to purchase a catastrophic liability insurance policy to protect itself from unforeseen losses in excess of \$1 million. The Sheriff is responsible for funding any losses before this policy goes into effect.
- 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.
- During the March, 2016 flood, the Sheriff's office incurred damage from flooding at the Collins Boulevard location that houses the Law Enforcement Complex on the east end of the parish, special operations, vehicle maintenance and the radio department. The Sheriff's deputies provided security, rescued residents from flooded vehicles, and people stranded on roads and in water ways. Deputies staffed the Emergency Command Post, patrolled 854 miles of roads parish wide, set up barricades and signs, and escorted evacuees to shelters throughout the parish. The Sheriff's office entered into a funding agreement for Catalog of Federal Domestic Assistance Number 97.036 and Emergency Declaration Number FEMA-4263-DR for the Louisiana Severe Storms and Flooding Event. The Project is expected to be reimbursed at 75% from FEMA.

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, 300 Brownswitch, Slidell, LA, 70459.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

GOVERNMENT-WIDE FINANCIAL STATEMENTS



ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
June 30, 2016

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 23,380,278
Investments	665,156
Receivables	5,937,754
Prepaid Expenses	120,810
Capital Assets, Not Being Depreciated	16,194,726
Capital Assets, Net of Accumulated Depreciation	<u>24,475,981</u>
Total Assets	<u>70,774,705</u>
Deferred Outflows of Resources	<u>6,058,832</u>
Total Deferred Outflows of Resources	<u>6,058,832</u>
Liabilities	
Accounts Payable	1,209,320
Accrued Liabilities	1,753,907
Accrued Liabilities - Bond Interest	223,869
Compensated Absences	1,327,056
Due to other Governmental Agency	396,555
Long-Term Liabilities	
Certificates of Indebtedness Payable	
Current Portion	1,253,071
Noncurrent Portion	20,171,859
Net Pension Liability	22,307,301
Net Other Post-Employment Benefit Obligation	<u>18,949,272</u>
Total Liabilities	<u>67,592,210</u>
Deferred Inflows of Resources	<u>5,651,975</u>
Total Deferred Inflows of Resources	<u>5,651,975</u>
Net Position	
Net Investment in Capital Assets	21,629,125
Restricted for:	
Crime Lab	642,766
Debt Service	11,974
Unrestricted	<u>(18,694,513)</u>
Total Net Position	<u><u>\$ 3,589,352</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, 2015

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 71,386,067	\$ 21,363,488	\$ 5,872,842	\$ (44,149,737)
Interest on Long-Term Debt	919,375	-	-	(919,375)
Total Governmental Activities	<u>\$ 72,305,442</u>	<u>\$ 21,363,488</u>	<u>\$ 5,872,842</u>	<u>(45,069,112)</u>
General Revenues				
Taxes				
Ad Valorem Taxes				21,124,931
Sales and Use Taxes				11,537,043
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				11,537,051
Interest and Investment Earnings				42,501
Other Revenues				<u>2,735,817</u>
Total General Revenues				<u>46,977,343</u>
Change in Net Position				1,908,231
Net Position, Beginning of Year				<u>1,681,121</u>
Net Position, End of Year				<u>\$ 3,589,352</u>

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

FUND FINANCIAL STATEMENTS GOVERNMENTAL FUNDS



**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Major Fund Descriptions
Governmental Funds
June 30, 2016**

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. 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, 2016

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 11,718,989	\$ 566,073	\$ 7,865,294	\$ 1,454,532	21,604,888
Investments	665,156	-	-	-	665,156
Receivables	2,986,098	2,951,656	-	-	5,937,754
Prepaid Expenses	110,594	10,216	-	-	120,810
Total Assets	\$ 15,480,837	\$ 3,527,945	\$ 7,865,294	\$ 1,454,532	\$ 28,328,608
Liabilities					
Accounts Payable	\$ 620,239	\$ 311,695	\$ 1,260	\$ 258,636	\$ 1,191,830
Accrued Liabilities	1,426,498	323,871	-	3,538	1,753,907
Total Liabilities	2,046,737	635,566	1,260	262,174	2,945,737
Fund Balances					
Nonspendable	\$ 110,594	\$ 10,216	\$ -	\$ -	\$ 120,810
Restricted, reported in:					
Capital Projects Fund-Radio System 2014	-	-	2,340,279	-	2,340,279
Special Revenue Funds-Crime Lab Equipment and Maintenance	-	-	-	642,766	642,766
Bond Sinking Fund-Bond Payments Series 2011 and Series 2014	-	-	-	11,974	11,974
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	5,523,755	-	5,523,755
Special Revenue Funds-Jail Equipment and Maintenance	-	-	-	537,618	537,618
Assigned, reported in:					
Special Revenue Funds-Jail Fund Expenses	-	2,882,163	-	-	2,882,163
Unassigned	13,323,506	-	-	-	13,323,506
Total Fund Balances	\$ 13,434,100	\$ 2,892,379	\$ 7,864,034	\$ 1,192,358	\$ 25,382,871
Total Liabilities and Fund Balances	\$ 15,480,837	\$ 3,527,945	\$ 7,865,294	\$ 1,454,532	\$ 28,328,608

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, 2016

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

Total Fund Balances	\$ 25,382,871
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	40,670,707
Deferred Outflows of Resources	6,058,832
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.	1,757,900
Compensated Absences	(1,327,056)
Accrued Liabilities - Bond Interest	(223,869)
Due to other governmental agency	(396,555)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(21,424,930)
Net Pension Liability	(22,307,301)
Net Other Post-Employment Benefit Obligation	(18,949,272)
Deferred Inflows of Resources	<u>(5,651,975)</u>
Net Position of Governmental Activities	<u>\$ 3,589,352</u>

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

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Ad Valorem Taxes	\$ 21,124,931	\$ -	\$ -	\$ -	\$ 21,124,931
Sales and Use Taxes	11,537,043	-	-	-	11,537,043
Intergovernmental Revenues	-	-	-	-	-
Transfer from St. Tammany Parish Council	-	11,537,051	-	-	11,537,051
Federal Grants	285,015	-	-	-	285,015
Intergovernmental Agreement - 911 District	-	-	-	-	-
State Revenue Sharing	438,108	-	-	-	438,108
State Supplemental Pay	2,033,905	485,166	-	5,999	2,525,070
Other Intergovernmental Revenues	750,865	-	-	-	750,865
Fees, Charges and Commissions for Services	-	-	-	-	-
Commissions	-	-	-	-	-
Sales and Use Taxes	2,615,111	-	-	-	2,615,111
Other	710,275	916,673	-	-	1,626,948
Civil Fees	2,765,449	-	-	-	2,765,449
Criminal Fees	795,558	-	-	236,885	1,032,443
Sales to Inmates	-	-	-	1,015,024	1,015,024
Keeping of Prisoners	-	8,906,192	-	-	8,906,192
Tax Research and Other Services	640,863	-	-	-	640,863
Salary Reimbursements	2,679,232	82,226	-	-	2,761,458
Interest Earnings	35,553	-	5,804	300	41,657
Other Revenues	2,666,950	91,265	-	-	2,758,215
Total Revenues	49,078,858	22,018,573	5,804	1,258,208	72,361,443
Expenditures					
Public Safety					
Personnel Services	\$ 24,504,231	\$ 11,102,220	\$ -	\$ 74,094	\$ 35,680,545
Payroll Benefits	8,867,121	3,579,619	-	27,659	12,474,399
Operating Expenditures	4,166,483	3,565,816	-	97,764	7,830,063
Professional Fees	3,049,361	399,409	272	-	3,449,042
Materials and Supplies	835,824	503,802	-	723,595	2,063,221
Travel and Education	240,680	45,157	-	-	285,837
Insurance	2,149,567	446,375	-	-	2,595,942
Intergovernmental	-	-	-	-	-
Transfer to St. Tammany Parish Council	-	1,877,357	-	-	1,877,357
Debt Service	-	-	-	-	-
Principal	-	-	-	1,195,000	1,195,000
Interest	-	-	-	695,506	695,506
Capital Outlays	231,042	58,750	6,991,409	254,563	7,535,764
Total Expenditures	44,044,309	21,578,505	6,991,681	3,068,181	75,682,676
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,034,549	\$ 440,068	\$ (6,985,877)	\$ (1,809,973)	\$ (3,321,233)

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, 2016**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses)					
Transfers In	-	-	687,576	1,890,506	2,578,082
Transfers Out	(1,890,506)	-	-	(687,576)	(2,578,082)
Total Other Financing Sources (Uses)	(1,890,506)	-	687,576	1,202,930	-
Net Change in Fund Balances	3,144,043	440,068	(6,298,301)	(607,043)	(3,321,233)
Fund Balances, Beginning of Year	10,290,057	2,452,311	14,162,335	1,799,401	28,704,104
Fund Balances, End of Year	\$ 13,434,100	\$ 2,892,379	\$ 7,864,034	\$ 1,192,358	\$ 25,382,871

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, 2016**

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

Net Changes in Fund Balances - Total Governmental Funds	\$ (3,321,233)
--	-----------------------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation.	3,852,198
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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.	(22,398)
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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	1,499,615
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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.	1,873,784
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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.	1,218,071
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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.	(223,869)
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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.	72,164
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The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities (Continued)
For the Year Ended June 30, 2016

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.	(32,299)
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.	(3,008,646)
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>844</u>
Change in Net Position	<u><u>\$ 1,908,231</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 Balance - Budget and Actual
General Fund
For the Year Ended June 30, 2016

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Ad Valorem Taxes	\$ 20,600,000	\$ 21,096,999	\$ 21,124,931	\$ 27,932
Sales and Use Taxes	11,200,000	11,398,656	11,537,043	138,387
Intergovernmental Revenues				
Federal Grants	142,299	180,416	285,015	104,599
Intergovernmental Agreement - 911 District	350,000	-	-	-
State Revenue Sharing	460,000	442,672	438,108	(4,564)
State Supplemental Pay	2,021,569	2,038,371	2,033,905	(4,466)
Other Intergovernmental Revenues	-	897,336	750,865	(146,471)
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,550,000	2,597,687	2,615,111	17,424
Other	610,000	693,040	710,275	17,235
Civil Fees	2,750,500	2,820,660	2,765,449	(55,211)
Criminal Fees	847,200	799,072	795,558	(3,514)
Tax Research and Other Services	508,500	548,941	640,863	91,922
Salary Reimbursements	2,685,455	2,685,560	2,679,232	(6,328)
Interest Earnings	25,500	21,183	35,553	14,370
BP Settlement	-	785,081	785,081	(0)
Other Revenues	2,799,258	1,784,054	1,881,869	97,815
Total Revenues	47,550,281	48,789,728	49,078,858	289,130
Expenditures				
Public Safety				
Personnel Services	25,115,116	24,441,822	24,504,231	(62,409)
Payroll Benefits	9,323,987	8,752,803	8,867,121	(114,318)
Operating Expenditures	5,229,618	4,309,152	4,166,483	142,669
Professional Fees	3,036,029	3,210,281	3,049,361	160,920
Materials and Supplies	937,061	791,724	835,824	(44,100)
Travel and Education	431,450	225,282	240,680	(15,398)
Insurance	1,497,800	1,548,144	2,149,567	(601,423)
Capital Outlays	32,900	257,689	231,042	26,647
Total Expenditures	45,603,961	43,536,897	44,044,309	(507,412)
Excess (Deficiency) of Revenues Over Expenditures	1,946,320	5,252,831	5,034,549	(218,282)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(1,890,506)	(1,890,506)	(1,890,506)	-
Total Other Financing Sources (Uses)	(1,890,506)	(1,890,506)	(1,890,506)	-
Net Changes in Fund Balance	\$ 55,814	\$ 3,362,325	3,144,043	\$ (218,282)
Fund Balance, Beginning of Year			10,290,057	
Fund Balance, End of Year			\$ 13,434,100	

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 Balance - Budget and Actual
Jail Special Revenue Fund
For the Year Ended June 30, 2016**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ 11,200,000	\$ 11,398,664	\$ 11,537,051	\$ 138,387
State Supplemental Pay	599,872	486,350	485,166	(1,184)
DOC Program Reimbursement		297,723		
Fees, Charges and Commissions for Services				
Other Commissions	775,000	841,568	916,673	75,105
Keeping of Prisoners	8,221,249	8,309,851	8,906,192	596,341
Salary Reimbursements	85,000	82,225	82,226	1
Other Revenues	204,000	234,728	91,265	(143,463)
Total Revenues	21,085,121	21,651,109	22,018,573	665,187
Expenditures				
Public Safety				
Personnel Services	10,816,272	11,075,876	11,102,220	(26,344)
Payroll Benefits	3,584,067	3,554,888	3,579,619	(24,731)
Operating Expenditures	3,955,932	3,503,462	3,565,816	(62,354)
Professional Fees	340,449	323,195	399,409	(76,214)
Materials and Supplies	475,000	515,705	503,802	11,903
Travel and Education	60,148	47,939	45,157	2,782
Insurance	265,000	236,140	446,375	(210,235)
Intergovernmental				
Transfer to St. Tammany Parish Council	1,877,357	1,877,357	1,877,357	-
Capital Outlays	-	55,365	58,750	(3,385)
Total Expenditures	21,374,225	21,189,927	21,578,505	(388,578)
Deficiency of Revenues Over Expenditures	(289,104)	461,182	440,068	(21,114)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	(192,104)	-	-
Total Other Financing Sources (Uses)	-	(192,104)	-	-
Net Changes in Fund Balance	\$ (289,104)	\$ 269,078	440,068	\$ (21,114)
Fund Balance, Beginning of Year			2,452,311	
Fund Balance, End of Year			\$ 2,892,379	

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

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

FUND FINANCIAL STATEMENTS
PROPRIETARY FUND



ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Proprietary Fund
June 30, 2016

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, 2016

Current Assets

Cash and Cash Equivalents	<u>\$ 1,775,390</u>
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Total Current Assets	<u>1,775,390</u>
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Current Liabilities

Claims Payable	<u>17,490</u>
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Total Current Liabilities	<u>17,490</u>
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Net Position

Unrestricted	<u><u>\$ 1,757,900</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, 2016**

Operating Revenues	
Fund Premiums	<u>\$ 1,498,782</u>
Total Operating Revenues	<u>1,498,782</u>
Operating Expenses	
Claims and Legal Fees	<u>1,498,782</u>
Total Operating Expenses	<u>1,498,782</u>
Operating Loss	-
Nonoperating Revenues	
Interest Earned	<u>844</u>
Change in Net Position	844
Net Position, Beginning of Year	<u>1,757,056</u>
Net Position, End of Year	<u><u>\$ 1,757,900</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, 2016

Cash Flows from Operating Activities

Fund Premiums	\$ 1,498,782
Claims and Legal Fees	<u>(1,603,060)</u>

Net Cash (Used for) Operating Activities	<u>(104,278)</u>
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Cash Flows from Investing Activities

Interest Earned	<u>844</u>
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Net Cash Provided by Investing Activities	<u>844</u>
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Net Decrease in Cash and Cash Equivalents	(103,434)
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Cash and Cash Equivalents, Beginning of Year	<u>1,878,824</u>
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Cash and Cash Equivalents, End of Year	<u><u>\$ 1,775,390</u></u>
---	----------------------------

Reconciliation of Operating Income (Loss) to Net Cash
(Used for) Operating Activities

Operating Loss	\$ -
Adjustments to Reconcile Operating Loss to	
Net Cash Used for Operating Activities:	
Change in Claims Payable	<u>(104,278)</u>

Net Cash (Used for) Operating Activities	<u><u>\$ (104,278)</u></u>
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The accompanying notes are an integral part of these financial statements.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

FUND FINANCIAL STATEMENTS
FIDUCIARY FUND



ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Description
Fiduciary Fund
June 30, 2016

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, 2016

	Agency Funds
<hr/>	
Assets	
Cash and Interest-Bearing Deposits	<u>\$ 26,459,117</u>
Total Assets	<u><u>\$ 26,459,117</u></u>
Liabilities	
Due to Taxing Bodies, Prisoners and Others	<u>\$ 26,459,117</u>
Total Liabilities	<u><u>\$ 26,459,117</u></u>

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



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

NOTES TO THE FINANCIAL STATEMENTS



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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the St. Tammany Parish Sheriff (the 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 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.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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

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 nonmajor 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 $\frac{1}{4}$ 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. 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

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 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 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

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

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 2015-2016 budgets for the General Fund and the Jail Special Revenue Fund were made available for public inspection at the Sheriff's office on June 12, 2015. A public hearing was held at the Sheriff's office for suggestions and comments from the general public on June 24, 2015. 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 May 20, 2016 and was subsequently published in the official journal. All appropriations lapsed at year-end.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting

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

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

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

Estimates

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

Cash and Investments

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

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2016, the Sheriff's investments consisted of U.S. government agency bonds, which are reported at fair value based on published market prices.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash and Investments (Continued)

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences

Employees of the Sheriff earn from 10 to 20 days of vacation leave depending on the length of their service. Vacation leave is earned in a lump sum on the employees' anniversary date and must be used prior to the next anniversary date. All vacation leave earned at June 30, 2016 will be used in the following year. It cannot be accumulated. Up to 40 hours of unused vacation is automatically rolled over for 30 days after their anniversary date per St. Tammany Parish Sheriff's office policy. An employee's supervisor may request an extension of time to the Director of Human Resources if more time is needed. The following is a summary of the compensated absences liability for the fiscal year ended June 30, 2016.

Balance			Balance	Due within
July 1, 2015	Additions	Deductions	June 30, 2016	One Year
1,294,757	2,084,206	(2,051,906)	1,327,056	1,327,056

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

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources (Continued)

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

Net Position Classifications

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

- **Net Investment in Capital Assets** – The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the 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

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

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 2016 fiscal year. The Sheriff has adopted and implemented these statements in the preparation of the financial statements for the year ended June 30, 2016.

1. *Statement No. 72 – Fair Value Measurement and Application (2016)*
2. *Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets that Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement 67 and 68 (2016)*
3. *Statement No. 79 – Certain External Investment Pools and Pool Participants (2016)*

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

Notes to Financial Statements

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 2016.

1. *Statement No. 74 – Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (2017)*
2. *Statement No. 75 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (2018)*
3. *Statement No. 77 – Tax Abatement Disclosures (2017)*
4. *Statement No. 78- Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans (2017)*
5. *Statement No. 80- Blending Requirements for Certain Component Units- an amendment of GASB Statement No. 14 (2017)*
6. *Statement No. 81- Irrevocable Split-Interest Agreements (2018)*

The Sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2017.

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 \$3,852,239 difference are as follows:

Capital Outlays	\$ 7,535,765
Depreciation Expense	<u>(3,683,526)</u>

Net adjustment to increase Net Changes in Fund Balances – Total
Governmental funds to arrive at Change in Net Position of \$ 3,852,239
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

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

Notes to Financial Statements

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

and, therefore, are not reported as expenditures in the governmental funds.” The detail of this \$22,398 as follows:

Net book value of capital assets disposed	\$ 22,398
Losses on disposal of capital assets	<u>\$ (22,398)</u>

Governmental funds report employer contributions to its’ pension plan as expenditures. However, in the Statement of Activities, pension expense represents the Sheriff’s proportionate share of the Sheriffs’ Pension and Relief Fund’s change in net pension liability. See note 10 for more information. The detail of this \$1,499,615 is as follows:

Change in Sheriff’s net pension liability	\$ 1,499,615
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Revenue reported in the Statement of Activities of for the Sheriff’s proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds. See Note 10 for more detailed information. The detail of this \$1,873,784 is as follows:

Revenue from Sheriff’s proportionate share of non-employer contributions to the pension plan.	\$ 1,873,784
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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 \$1,218,071 difference are as follows:

Principal Repayments and Premium Amortization on Certificates of Indebtedness Payable	\$ 1,218,071
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Accrued interest on long-term debt (e.g., certificates of indebtedness) does not require the use of current financial resources and, therefore is not reported as expenditure in governmental funds.

Accrued Interest Bond Series 2011 and Bond Series 2014	\$ (223,869)
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The estimated amount due to Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) at June 30, 2016 is reflected as a current liability. The change

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

Notes to Financial Statements

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

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 82)

Due to other governmental agencies	\$ 72,164
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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 \$32,299 difference is as follows:

Compensated Absences - Prior Year	\$ 1,294,757
Compensated Absences - Current Year	<u>(1,327,056)</u>

Net Adjustment to Decrease Net Changes in Fund Balances - Total Governmental Funds to Arrive at Change in Net Position of Governmental Activities	\$ <u>(32,299)</u>
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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 \$3,008,646 difference is as follows:

Net Other Post-Employment Benefit Obligation – Prior Year	\$ 15,940,626
Net Other Post-Employment Benefit Obligation – Current Year	<u>(18,949,272)</u>

Net Adjustment to Decrease Net Changes in Fund Balances – Total Governmental Funds to Arrive at Change in Net Position of Governmental Activities	\$ <u>(3,008,646)</u>
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Note 3. Levied Taxes

Ad Valorem taxes for the Sheriff are levied each November 1st on the assessed value listed, as of the prior January 1st for generally all real property, business merchandise and business movable property located in the Parish. Taxes are due and payable by December 31st. Assessed values are established by the St. Tammany Parish

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

Notes to Financial Statements

Note 3. Levied Taxes (Continued)

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 2012 tax roll.

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

	Millage	Expiration Date
1998 Law Enforcement District	4.86	2018
Constitutional Law Enforcement District	6.80	N/A

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

Note 4. Cash and Cash Equivalents

At June 30, 2016, the Sheriff had \$49,839,395 (book balance) in interest-bearing demand deposits as follows:

	Government-Wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Interest Bearing Deposits	\$ 23,380,278	\$ 26,459,117	\$49,839,395

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, 2016, the total bank balance of \$52,534,334 was secured from risk by \$408,126 of FDIC coverage and \$52,126,209 by a pledge of securities through a collateral agreement between Capital One, N.A.(the fiscal agent bank) and The Bank of New York. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the Sheriff and the fiscal agent bank.

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

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

Notes to Financial Statements

Note 5. Investments

At June 30, 2016, the Sheriff had investments of \$665,156 in various securities.

Interest Rate Risk

Investment	Maturity	Fair Value
FHLMC NTS	May 24, 2019	\$ 145,044
FHLMC MED TERM NTS	February 26, 2020	165,043
FFCB BOND	December 7, 2021	190,008
FFCB BOND	May 12, 2025	160,474
Other	None	<u>4,589</u>
Total		<u>\$ 665,156</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

Investment	Composite Rating	Percentage
FHLMC NTS	AA+	21.82%
FHLMC MED TERM NTS	AA+	24.81%
FFCB BOND	AA+	28.57%
FFCB BOND	AA+	24.13%
Other	Varies	0.68%

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

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

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

Notes to Financial Statements

Note 6. Receivables

The receivables at June 30, 2016, were as follows:

	General Fund	Jail Special Revenue Fund	Commissary Special Revenue Fund	Government Activities Total
Sales and Use Taxes	\$ 2,000,781	\$ -	\$ -	\$ 2,000,781
Ad Valorem Taxes	120,611	-	-	120,611
Due from St. Tammany Parish Council	-	2,000,781	-	2,000,781
Salary Reimbursements	263,551	20,557	-	284,108
Federal Funds	74,147	929,139	-	1,003,286
Fees, Charges and Commissions for Services	439,498	-	-	439,498
Other	87,510	1,179	-	88,689
	<u>\$ 2,986,098</u>	<u>\$ 2,951,656</u>		<u>\$ 5,937,754</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, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated				
Construction in Progress	\$ 6,381,160	\$ 6,935,422	\$ -	\$ 13,316,582
Land	2,878,144	-	-	2,878,144
Total Capital Assets, Not Being Depreciated	9,259,304	6,935,422	-	16,194,726
Capital Assets, Being Depreciated				
Leasehold Improvements	187,941	-	-	187,941
Buildings	22,107,581	55,987	-	22,163,568
Other Equipment	10,042,962	544,355	(50,061)	10,537,256
Communication Equipment	10,421,827	-	(24,943)	10,396,884
Vehicles	14,898,626	-	(667,766)	14,230,860
Total Capital Assets, Being Depreciated	57,658,937	600,342	(742,770)	57,516,509
Less Accumulated Depreciation for:				
Leasehold Improvements	(32,299)	(11,613)	-	(43,912)
Buildings	(3,899,726)	(716,297)	-	(4,616,023)
Other Equipment	(6,781,803)	(780,048)	96,279	(7,465,572)
Communication Equipment	(9,826,485)	(293,827)	22,668	(10,097,644)
Vehicles	(9,537,021)	(1,881,781)	601,425	(10,817,377)
Total Accumulated Depreciation	(30,077,334)	(3,683,566)	720,372	(33,040,528)
Total Capital Assets Being Depreciated, Net	27,581,603	(3,083,224)	(22,398)	24,475,981
Governmental Activities - Capital Assets, Net	\$ 36,840,907	\$ 3,852,198	\$ (22,398)	\$ 40,670,707

Depreciation expense of \$3,683,566 was charged to governmental activities- public safety for the year ended June 30, 2016.

**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 \$349,862 were made during the year ended June 30, 2016 for rental of buildings and other infrastructure used in the operation of the Sheriff's office. These amounts are reported as Public Safety expenses in the Statement of Activities and Operating Expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

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

2017	\$	288,649
2018		246,762
2019		248,079
2020		249,435
2021		78,414
Thereafter		<u>1,797,818</u>
Total Future Minimum Lease Payments	\$	<u>2,909,157</u>

Note 9. Long-Term Debt

The following is a summary of long-term debt of the Sheriff for the year ended June 30, 2016:

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

Type of Debt	Balance July 1, 2015	Additions	Reductions	Balance June 30, 2016	Due Within One Year
Certificate of Indebtedness					
Series 2011	6,920,000	-	(310,000)	6,610,000	310,000
Certificate of Indebtedness					
Series 2014	15,723,001	-	(908,071)	14,814,930	933,071
Total Governmental Activities					
Long-term Liabilities	<u>22,643,001</u>	<u>-</u>	<u>(1,218,071)</u>	<u>21,424,930</u>	<u>1,243,071</u>

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

Notes to Financial Statements

Note 9. Long-Term Debt (Continued)

At June 30, 2016, 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, 2016, the bonds held a variable rate of 2.00%. 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, 2016, 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:

Year Ending June 30, 2016	Principal	Bond Premium	Total Principal and Bond Premium	Interest	Total
2017	1,230,000	23,071	1,253,071	671,606	1,924,677
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
Thereafter	14,505,000	184,575	14,689,575	2,471,770	17,161,345
Total	\$21,125,000	\$ 299,930	\$21,424,930	\$5,520,901	\$26,945,831

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

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

Notes to Financial Statements

Note 10. Post-Employment Benefits

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). The retiree pays for life insurance coverage after retirement, but it is a blended rate. Employees are covered by the Louisiana Sheriffs' Pension and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; or, age 55 and 12 years of service.

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 Codification Section P50 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 2016 and 2015, the St. Tammany Parish Sheriff's portion of health care and life insurance funding cost for retired employees totaled \$1,173,718 and \$1,086,776, respectively.

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.

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

Notes to Financial Statements

Note 10. Post-Employment Benefits (continued)

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:

	2016	2015
Normal Cost	\$ 1,899,894	\$ 1,826,821
30-Year UAL Amortization Amount	2,566,693	2,467,974
Annual Required Contribution (ARC)	<u>\$ 4,466,587</u>	<u>\$ 4,294,795</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:

	2016	2015
Beginning Net OPEB Obligation	\$ 15,940,626	\$ 12,963,752
Annual Required Contribution	4,466,587	4,294,795
Interest on Net OPEB Obligation	637,625	518,550
ARC Adjustment	(921,848)	(749,695)
OPEB Cost	4,182,364	4,063,650
Contribution	-	-
Current Year Retiree Premium	(1,173,718)	(1,086,776)
Change in Net OPEB Obligation	<u>3,008,646</u>	<u>2,976,874</u>
Ending Net OPEB Obligation	<u>\$ 18,949,272</u>	<u>\$ 15,940,626</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 post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
June 30, 2016	\$ 4,182,364	28.06%	\$18,949,272
June 30, 2015	\$ 4,063,650	26.74%	\$15,940,626

Funded Status and Funding Progress

In 2016 and 2015, 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, 2014 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2016 was \$46,158,754 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.

	2016	2015
Actuarial Accrued Liability (AAL)	\$ 46,158,754	\$ 44,383,418
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 46,158,754</u>	<u>\$ 44,383,418</u>
Funded Ratio (AVP/AAL)	0%	0%
Covered Payroll (Active Plan Members)	\$ 32,024,699	\$ 31,601,766
UAAL as a Percentage of Covered Payroll	144.13%	140.45%

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

Notes to Financial Statements

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%.

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

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

Notes to Financial Statements

Note 10. Post-Employment Benefits (Continued)

Post employment Benefit Plan Eligibility Requirements (Continued)

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 Codification Section P50 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		
	2016	2015	2014
OPEB Cost	\$ 4,182,364	\$ 4,063,650	\$ 3,410,866
Contribution	-	-	-
Retiree premium	1,173,718	1,086,776	949,118
Total contribution and premium	1,173,718	1,086,776	949,118
Change in net OPEB obligation	<u>\$ 3,008,646</u>	<u>\$ 2,976,874</u>	<u>\$ 2,461,748</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	28.06%	26.74%	27.83%

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

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

Benefits Provided

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

Retirement benefits

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

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

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

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

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

<u>Eligible for Membership</u>	<u>Calculation of Average Final Compensation</u>
On or Before June 30, 2006	Average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.
After June 30, 2006 and Before July 1, 2013	Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered to 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 received 75% of the amount payable for total disability.

Survivor benefits

Survivor benefits for death solely as a result on injuries received in the line of duty are based on the following: For a spouse alone, a sum equal to 50% of the member's average final compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's average final compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's average final compensation up to a maximum of 60% of average final compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

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-two, 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 on the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of Living Adjustments

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. The Sheriff was required to contribute 14.25% from July 1, 2014 to June 30, 2015 and 13.75% from July 1, 2015 to June 30, 2016. 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

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

Contributions (Continue)

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 \$4,729,012 and the proportionate share of non-employer contributions was \$1,873,784.

The Sheriff's actual contributions to the pension for the years ended June 30, 2016, 2015, and 2014 were \$4,707,878, 4,741,007, and \$4,467,611, respectively.

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

At June 30, 2016, the Sheriff's office reported a liability of \$22,307,301 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2016 increased by \$2,587,530 from the prior year liability of \$19,719,771 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, 2015, the Sheriff's proportion was 5.004422%, which was an increase of .024687% from the 4.979735% proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Sheriff recognized pension expense of \$3,208,263.

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

At June 30, 2016, 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	\$ -	\$ 2,646,690
Changes of assumptions	1,207,194	
Net difference between projected and actual earnings on pension plan investments	-	2,595,117
Changes in proportion and differences between Sheriff's contributions and proportionate share of contributions	143,760	410,168
Contributions made subsequent to the measurement date	4,707,878	
	<u>\$ 6,058,832</u>	<u>\$ 5,651,975</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

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 \$4,707,878 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. 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>
2017	\$ (1,612,247)
2018	(1,612,247)
2019	(1,612,247)
2020	704,866
2021	(169,146)
	<u>\$ (4,301,021)</u>

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

Actuarial Assumptions

The total net pension liability in the June 30, 2015 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actual Cost Method	Entry Age Normal
Investment Rate of Return	7.7%, net of investment expense
Projected Salary Increases	5.5% (2.875% inflation, 2.625% Merit)
Mortality Rates	RP-2000 Employee Mortality Table (set back 1 Year) RP-2000 Disabled Lives Mortality Table RP-2000 Healthy Annuitant Mortality Table (set back 1 year)
Expected Remaining Service Lives	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, 2010 through June 30, 2015. 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, 2015 valuation were as follows:

Asset Class	Long-Term Target Asset Allocation	Real Return Arithmetic Basis	Expected Portfolio Real Rate of Return
Equities	60.00%	6.50%	3.90%
Fixed Income	25.00%	1.90%	0.50%
Alternatives	15.00%	5.50%	0.80%
Total	100.00%		5.20%
Inflation			2.90%
Expected Real Rate of Return			8.10%

The discount rate used to measure the total pension liability was 7.6 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, 2014 valuation, the discount rate used to measure the total pension liability was 7.7 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 7.6 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 (6.6 percent) or 1 percentage point higher (8.6 percent) than the current rate:

	Current Discount Rate	
1% Decrease 6.7%	7.7%	1% Increase 8.7%
\$ 42,779,184	\$ 22,307,301	\$ 5,096,875

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

Notes to Financial Statements

Note 11. Pension Plan (continued)

Pension plan fiduciary net position

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

Note 12. Deferred Compensation Plan

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

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

Note 13. Litigation and Contingency

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

In follow-up to last year's litigation note, please be advised that the dispute between the Sheriff and Northshore Workforce, L.L.C. ("NSWF") resulted in a judgment in favor of the Sheriff earlier this year.

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. The estimated amount due of \$396,555 is reflected as a current liability on the 2016 statement of net position.

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

Notes to Financial Statements

Note 14. Changes in Agency Fund Balances

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

	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Work Release Fund	Fines and Cost Fund	Total
Balance at June 30, 2015	\$ 1,943,964	\$ 22,949,183	\$ 414,770	\$ 3,364	\$ 468,394	\$ 25,779,675
Additions	14,612,626	521,242,840	826,274	1	4,451,687	541,133,428
Deductions	(14,781,027)	(520,404,998)	(804,512)	-	(4,463,449)	(540,453,986)
Balance at June 30, 2016	<u>\$ 1,775,563</u>	<u>\$ 23,787,025</u>	<u>\$ 436,532</u>	<u>\$ 3,365</u>	<u>\$ 456,632</u>	<u>\$ 26,459,117</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, police professional liability, practice liability and automobile liability. The Sheriff participates in insurance contracts for the coverage of general liability, police professional liability, practice liability, and automobile liability and buildings and contents.

Limit of coverage is \$3,000,000. The Sheriff self-insures the deductible of \$500,000 per incident for general liability, police professional liability, practice liability, and automobile liability. The Sheriff covers each occurrence up to a maximum of \$1,000,000 aggregate per claim year for all liability insurances. 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 have not exceeded coverage's for each of the past three fiscal years. Insurance coverage's have not significantly changed from 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, 2016. These liabilities are recorded at their present value of \$17,490.

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

Notes to Financial Statements

Note 15. Self-Insurance (Continued)

Liability Risk Management (Continued)

Changes in the balances of claim liabilities during fiscal years 2016, 2015 and 2014, are as follows:

	2016	2015	2014
Beginning of Year Liability	\$ 121,768	\$ 88,344	\$ 257,803
Claims and Legal Fees	1,498,782	766,518	846,409
Payments	(1,603,060)	(733,094)	(1,015,868)
Balance at Fiscal Year End	\$ 17,490	\$ 121,768	\$ 88,344

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2016, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$685,761.

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 when a new contract will be entered into with the incoming Sheriff.

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 sales and use tax, which is collected by the Sheriff.

Note 19. Excess of Expenditures Over Appropriations

For the year ended June 30, 2016, expenditures were below appropriations in the General Fund by \$3,144,043.

For the year ended June 30, 2016, expenditures were below appropriations in the Jail Special Revenue Fund by \$440,068; actual revenues exceeded budgeted revenues during this fiscal year.

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

Notes to Financial Statements

Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2016, are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,890,506
Jail Special Revenue Fund	-	-
Capital Projects Fund	687,576	-
Bond Sinking Fund	1,890,506	-
Crime Lab Special Revenue Fund	-	687,576
Total	\$ 2,578,082	\$ 2,578,082

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, 2016, the Sheriff's office issued quarterly Jail Financial Reports and an annual report.

Note 22. Ex-Officio Tax Collector

At June 30, 2016, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$23,787,025. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2016, by taxing body as follows:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 3,901,616	\$ 192,390
Alimony 2	752,558	43,779
Animal Shelter	1,531,923	80,268
Assessor	4,847,976	252,288
City of Covington	2,708,519	59,519
City of Mandeville	1,906,529	49,402
City of Slidell	5,586,972	543,386
Coroner's Millage	6,082,794	311,821
Council on Aging/STARC	3,582,160	170,267

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

Notes to Financial Statements

Note 22. Ex-Officio Tax Collector (continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Drain District #2 Phs. 2	23,598	-
Drain District #5 Gravity	125,521	5,365
Drain District #5 Phs. 1	64,553	2,593
Drainage District #4	164,881	1,817
Drainage Maintenance	3,297,965	171,841
Fire District #1	17,699,463	1,225,155
Fire District #1 Parcel Fee	1,280,567	10,057
Fire District #11	1,307,500	76,404
Fire District #12	5,860,219	162,909
Fire District #13	2,299,309	152,139
Fire District #2	3,585,786	90,914
Fire District #3	1,598,453	105,626
Fire District #4	12,602,277	550,474
Fire District #5	788,205	38,821
Fire District #6	469,603	21,878
Fire District #7	724,701	69,947
Fire District #8	1,109,927	96,943
Fire District #9	771,386	62,718
Florida Parish Juvenile Ctr.	4,955,945	258,049
Law Enforcement	22,393,565	1,007,324
Library	11,322,175	526,922
Lighting Dist. #16	43,755	1,641
Lighting District # 6	88,018	1,199
Lighting District #1	189,804	12,057
Lighting District #11	7,105	115
Lighting District #14	14,816	384
Lighting District #15	7,150	213
Lighting District #4	282,987	24,390
Lighting District #5	16,912	421
Lighting District #7	278,358	11,911
LTC Assmnt Fee Other	4,638	-
LTC Assmnt/Public Ser.	12,735	1,015

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

Notes to Financial Statements

Note 22. Ex-Officio Tax Collector (continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Mosquito District #2	7,567,931	415,638
Northshore Harbor Center	2,682,774	207,825
Parish Code Enforcement	43,953	205,435
Public Health	3,298,076	170,861
Rec. Dist 1 Special 2	205,307	1,080
Recreation Dist. 1 Special	298,779	2,140
Recreation Dist. 6	326,761	16,503
Recreation District #1	4,284,928	187,833
Recreation District #11	580,929	26,553
Recreation District #12	340,519	17,259
Recreation District #14	2,387,474	91,265
Recreation District #2	17,610	6,914
Recreation District #4	368,628	24,355
Recreation District #7	142,787	11,394
Road Lighting District #10	1,550	4
Road Lighting District #9	392	193
School Add. Support II	5,403,928	134,308
School Bldg. Repair	6,161,409	319,362
School Contruction Tax	6,809,970	353,731
School District #12	32,245,759	1,809,100
School Maint. Operations	8,665,607	447,067
School Operation & Maint.	63,549,051	3,297,315
Sewerage District # 6	-	700
Slidell Hospital District	4,325,069	326,792
Sub-Drainage Dist. 3 of Gravity	60,200	-
Sub-Drainage District #1	82,508	110
Sub-Drainage District #2	121,000	268

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

Notes to Financial Statements

Note 22. Ex-Officio Tax Collector (continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
TBRLAND Fire Protection	16,825	-
Town of Abita Springs	324,274	19,279
Town of Madisonville	123,561	2,310
Town of Pearl River	285,611	80,694
Water District #2	108,774	3,944
Total	\$ 275,124,866	\$ 14,574,594

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, 2016 are as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish Government	\$ 3,851,121	\$ 578,288	\$ 3,272,834

**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, 2016 is as follows:

Taxing Authority	Total Collections	Collection Cost	Final Distribution
St. Tammany Parish School Board 1966	\$ 46,570,950	\$ 535,562	\$ 46,035,388
St. Tammany Parish School Board 1977	46,570,950	535,562	46,035,388
Law Enforcement District	11,642,739	133,886	11,508,853
District No. 3	46,249,586	531,870	45,717,716
Motel Tourist Commission	1,470,285	16,909	1,453,376
Recreation District	17,497	201	17,296
St. Tammany Events Center Hotel Occupancy	309,509	3,560	305,949
City of Slidell	19,498,265	224,226	19,274,039
City of Mandeville	15,215,561	174,981	15,040,580
City of Covington	11,131,103	128,004	11,003,099
Town of Pearl River	1,487,918	17,112	1,470,806
Town of Madisonville	950,605	10,930	939,675
Town of Abita Springs	842,581	9,687	832,894
Nord Du Lac	544,151	6,258	537,893
Rooms to Go	54,644	628	54,016
Summit Fremaux	550,763	6,335	544,428
Village of Folsom	662,813	7,622	655,191
City of Sun	69,290	797	68,493
Jail Expansion	11,642,748	133,888	11,508,860
New Courthouse	11,642,748	133,888	11,508,860
Northshore Square EDD	176,590	2,030	174,560
Camellia Square	65,201	749	64,452
Camellia Square Hotel	37,035	426	36,609
Total	\$ 227,403,532	\$ 2,615,111	\$ 224,788,421

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

REQUIRED SUPPLEMENTAL INFORMATION (PART II)
SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFITS



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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
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, 2016

REQUIRED SUPPLEMENTAL INFORMATION (PART III)
SCHEDULE OF PENSION FUNDING
SHERIFF'S PENSION AND RELIEF FUND



ST. TAMMANY PARISH, LOUISIANA
ST. TAMMANY PARISH SHERIFF
Schedule of Proportionate Share of the Net Pension Liability
Sheriff's Pension and Relief Fund
Last Three Fiscal Years

	2016	2015	2014
Measurement Period	6/30/2015	6/30/2014	6/30/2013
Proportion of the net pension liability	5.004422%	4.497974%	5.071537%
Proportionate share of the net pension liability	22,307,301	19,719,771	33,989,159
Covered-employee payroll during measurement period	33,270,225	32,164,226	32,130,574
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	67.05%	61.31%	105.78%
Plan fiduciary net position as a percentage of the total pension liability	86.61%	87.34%	77.22%

Notes:

Information related to 2013 through 2007 is not available.

ST. TAMMANY PARISH, LOUISIANA
ST. TAMMANY PARISH SHERIFF
Schedule of Pension Contributions
Sheriff's Pension and Relief Fund
Last Four Fiscal Years

	Fiscal years			
	2016	2015	2014	2013
Statutorily required contributions	\$ 4,707,878	\$ 4,741,007	\$ 4,467,611	\$ 4,257,301
Contributions in relation to the statutorily required contributions	(4,707,878)	(4,741,007)	(4,467,611)	(4,257,301)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll during fiscal year	(34,239,113)	(33,270,225)	(32,164,226)	(32,130,574)
Contributions as a percentage of covered-employee payroll	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 2007 is not available.

See independent auditor's report.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS NONMAJOR GOVERNMENTAL FUNDS



ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Nonmajor Governmental Funds
June 30, 2016

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, 2016

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 799,792	\$ 642,766	\$ 11,974	\$ 1,454,532
Total Assets	<u>\$ 799,792</u>	<u>\$ 642,766</u>	<u>\$ 11,974</u>	<u>\$ 1,454,532</u>
Liabilities				
Accounts Payable	\$ 258,636	\$ -	\$ -	\$ 258,636
Accrued Liabilities	3,538	-	-	3,538
Total Liabilities	<u>262,174</u>	<u>-</u>	<u>-</u>	<u>262,174</u>
Fund Balances				
Restricted, reported in:				
Special Revenue Fund	-	642,766	-	642,766
Bond Sinking Fund	-	-	11,974	11,974
Committed, reported in:				
Special Revenue Fund	537,618	-	-	537,618
Total Fund Balances	<u>537,618</u>	<u>642,766</u>	<u>11,974</u>	<u>1,192,358</u>
Total Liabilities and Fund Balances	<u>\$ 799,792</u>	<u>\$ 642,766</u>	<u>\$ 11,974</u>	<u>\$ 1,454,532</u>

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, 2016**

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental Revenues				
State Supplemental Pay	\$ 5,999	\$ -	\$ -	\$ 5,999
Fees, Charges and Commissions for Services	-			
Criminal Fees	-	236,885	-	236,885
Sales to Inmates	1,015,024	-	-	1,015,024
Interest Earnings	-	294	6	300
Total Revenues	1,021,023	237,179	6	1,258,208
Expenditures				
Public Safety				
Personnel Services	74,094	-	-	74,094
Payroll Benefits	27,659	-	-	27,659
Operating Expenses	97,764	-	-	97,764
Materials and Supplies	723,595	-	-	723,595
Debt Service	-	-		
Principal	-	-	1,195,000	1,195,000
Interest	-	-	695,506	695,506
Capital Outlays	254,563	-	-	254,563
Total Expenditures	1,177,675	-	1,890,506	3,068,181
Excess (Deficiency) of Revenues Over Expenditures	(156,652)	237,179	(1,890,500)	(1,809,973)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	1,890,506	1,890,506
Operating Transfers Out	-	(687,576)	-	(687,576)
Total Other Financing Sources (Uses)	-	(687,576)	1,890,506	1,202,930
Net Changes in Fund Balances	(156,652)	(450,397)	6	(607,043)
Fund Balances, Beginning of Year	694,270	1,093,163	11,968	1,799,401
Fund Balances, End of Year	\$ 537,618	\$ 642,766	\$ 11,974	\$ 1,192,358

See independent auditor's report.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS FIDUCIARY FUND - AGENCY FUNDS



ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Fund Descriptions
Fiduciary Fund - Agency Funds
June 30, 2016

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 remaining balance in the Transitional Work Program Agency Fund consists of funds that were received from contraband, sanctions and disciplinary actions. The current balance in this fund was not due to the prisoners.

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, 2016

	Agency Funds					
	Sheriff's Fund	Tax Collector Fund	Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	Total
Assets						
Cash and Interest-Bearing						
Deposits - Ad Valorem	\$ -	\$ 7,952,374	\$ -	\$ -	\$ -	\$ 7,952,374
Deposits - Other Taxes	1,775,563	15,834,651	436,532	3,365	456,632	18,506,743
Total Assets	\$ 1,775,563	\$ 23,787,025	\$ 436,532	\$ 3,365	\$ 456,632	\$ 26,459,117
Liabilities						
Due to Taxing Bodies and						
Others	\$ 1,775,563	\$ 23,787,025	\$ 436,532	\$ 3,365	\$ 456,632	\$ 26,459,117
Total Liabilities	\$ 1,775,563	\$ 23,787,025	\$ 436,532	\$ 3,365	\$ 456,632	\$ 26,459,117

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, 2016**

	Agency Funds					Total
	Sheriff's Fund	Collector Fund	Tax Jail Agency Fund	Transitional Work Program Fund	Fines and Cost Fund	
Balances, Beginning of Year	\$ 1,943,964	\$ 22,949,183	\$ 414,770	\$ 3,364	\$ 468,394	\$ 25,779,675
Additions						
Deposits						
Sheriff's Sales	14,090,636	-	-	-	-	14,090,636
Bonds	521,990	-	-	-	-	521,990
Fines and Costs	-	-	-	-	4,451,687	4,451,687
Other Deposits	-	-	825,359	-	-	825,359
Taxes, Fees, etc., Paid to Tax Collector	-	521,232,411	-	-	-	521,232,411
Interest	-	10,429	915	1	-	11,345
Total Additions	14,612,626	521,242,840	826,274	1	4,451,687	541,133,428
Subtotal	16,556,590	544,192,023	1,241,044	3,365	4,920,081	566,913,103
Reductions						
Taxes, Fees, etc., Distributed to Taxing Bodies and Others	-	520,404,998	-	-	-	520,404,998
Deposits Settled to:						
Sheriff's General Fund	2,266,323	-	403,026	-	533,887	3,203,236
Clerk of Court	897,168	-	-	-	426,973	1,324,141
Litigants and Appraisers	1,554,845	-	-	-	-	1,554,845
Others	558,187	-	58,435	-	483,495	1,100,117
Advertisements	100,274	-	-	-	-	100,274
District Attorney	3,200	-	123,043	-	613,701	739,944
Parish Council	-	-	-	-	1,405,495	1,405,495
Judicial Expense Fund	-	-	122,521	-	275,330	397,851
Indigent Defender Board	-	-	97,419	-	698,660	796,079
Refunds to Individuals	9,401,030	-	68	-	25,908	9,427,006
Total Reductions	14,781,027	520,404,998	804,512	-	4,463,449	540,453,986
Balances, End of Year	\$ 1,775,563	\$ 23,787,025	\$ 436,532	\$ 3,365	\$ 456,632	\$ 26,459,117

See independent auditor's report.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

OTHER SCHEDULES REQUIRED BY THE
LOUISIANA LEGISLATIVE AUDITOR



ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Ad Valorem Tax Affidavit
For the Year Ended June 30, 2016

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:

\$23,787,025 is the amount of cash on hand in the Tax Collector Fund on June 30, 2016.

He further deposed and said:


All itemized statements of the amount of taxes collected for tax year 2015, 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 27 day of December 2016, In my office in St. Tammany Louisiana.

_____
(Signature)

Chelsea Cusimano (Print), # 34857
Notary Public

Chelsea B. Cusimano (Commission)

CHELSEA BRENER CUSIMANO
NOTARY PUBLIC NO. 135534
LA BAR NO. 34857
Parish of Orleans, State of Louisiana
My commission is issued for life

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payment to Agency Head
For the Year Ended June 30, 2016

Agency Head Name: Sheriff Rodney "Jack" Strain, Jr.

Purpose	Amount
Salary	\$169,971.61
Benefits-insurance	\$9,136.08
Benefits-retirement	\$22,068.87
Benefits-Expense Account	\$15,886.36
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$375.00
Conference travel	\$457.41
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.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

STATISTICAL SECTION - UNAUDITED



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

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

Contents

Tables

Financial Trends

1-5

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

Revenue Capacity

6-11

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

Debt Capacity

12-13

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

Demographic and Economic Information

14-15

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

Operating Information

16-17

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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
Net investment in Capital Assets	\$ 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	\$ 8,068,084
Restricted for:										
Crime Lab Expenditures	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268	-	-	-	-
Debt Service	11,974	11,968	11,957	11,949	11,943	-	-	-	-	-
Unrestricted	(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	10,795,776
Total Governmental Activities Net Position	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223	\$ 21,172,285	\$ 23,607,968	\$ 24,449,399	\$ 24,412,984	\$ 21,107,741	\$ 17,769,757	\$ 18,863,860
Total Primary Government Net Position	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223	\$ 21,172,285	\$ 23,607,968	\$ 24,449,399	\$ 24,412,984	\$ 21,107,741	\$ 17,769,757	\$ 18,863,860

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. In addition, the 2006 classification of net position has been restated to properly report amounts in Unrestricted that were previously reported in Restricted.

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

Table 2

(Unaudited)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Expenses										
Governmental Activities										
Public Safety	\$ 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	\$ 49,444,205
Interest on Long-Term Debt	919,375	676,902	242,806	501,062	413,070	225,709	330,571	424,034	350,894	428,269
Total Governmental Activities Expenses	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	49,872,474
Total Primary Government Expenses	\$ 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	\$ 49,872,474
Program Revenues										
Governmental Activities										
Public Safety										
Charges for Services	\$ 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	\$ 11,473,908
Operating Grants and Contributions	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	3,761,399
Capital Grants and Contributions	-	-	-	-	-	-	-	141,565	212,952	124,681
Total Governmental Activities Program Revenues	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	15,359,988
Total Primary Government Program Revenues	\$ 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	\$ 15,359,988
Net (Expense) Revenue										
Governmental Activities	(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)	(34,512,486)
Total Primary Government Net (Expense) Revenue	\$ (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)	\$ (34,512,486)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 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	\$ 10,066,951
Sales and Use Taxes	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039	9,296,271	8,915,631	19,126,476	20,966,399	22,069,773
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	11,537,051	11,091,107	10,530,878	10,239,921	9,628,014	9,296,066	8,915,631	-	-	-
Interest and Investment Earnings	42,501	43,898	69,933	63,973	86,883	41,793	75,428	181,295	704,827	1,436,289
Miscellaneous										
Other Revenues	2,735,817	2,783,208	4,093,657	615,720	828,707	631,426	699,228	1,773,573	1,222,284	2,065,358
Special Community Disaster Loan Forgiveness	-	-	11,315,552	-	-	-	-	-	-	-
Gain (loss) on Disposal of Assets	-	-	-	(101,588)	-	(360,196)	-	152,804	182,452	96,279
Total Governmental Activities General Revenues	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	35,734,650
Total Primary Government General Revenues	\$ 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	\$ 35,734,650
Extraordinary items										
Special Community Disaster Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -	\$ -	\$ -	\$ -
Total Extraordinary Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,680	\$ -	\$ -	\$ -	\$ -
Changes in Net Position										
Governmental Activities	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)	1,222,164
Total Primary Government	\$ 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)	\$ 1,222,164

NOTE:

This statement has been restated to conform with GASB Statements through number 65. In addition, amounts for 2008 through 2004 that were previously classified as General Revenues have been restated to conform with the current financial statement presentation as Operating Grants and Contributions.

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

Table 3

(Unaudited)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Fund										
Reserved for:										
Inventory and Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,184	\$ 11,184	\$ 11,184	\$ 11,184
Payment of Community Disaster Loan	-	-	-	-	-	-	-	7,028,008	7,028,008	7,028,008
Unreserved	-	-	-	-	-	-	9,844,580	1,857,892	870,447	(18,828)
Nonspendable	110,594	112,546	119,574	97,096	181,560	89,815	-	-	-	-
Unassigned	13,323,506	10,177,511	9,847,360	9,905,682	9,861,837	9,942,365	-	-	-	-
Total General Fund	\$ 13,434,100	\$ 10,290,057	\$ 9,966,934	\$ 10,002,778	\$ 10,043,397	\$ 10,032,180	\$ 9,855,764	\$ 8,897,084	\$ 7,909,639	\$ 7,020,364
All Other Governmental Funds										
Reserved for:										
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138,309	\$ 442,272	\$ 4,236,964	\$ 9,897,945
Payment of Community Disaster Loan	-	-	-	-	-	-	-	2,906,120	2,906,120	2,906,120
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	4,100,300	622,298	49,570	799,379
Nonspendable	10,216	-	-	3,637	7,485	2,949	-	-	-	-
Restricted, reported in:										
Capital Projects Fund	2,340,279	8,641,345	17,649,397	7,527,650	7,589,003	-	-	-	-	-
Special Revenue Funds	642,766	1,093,163	1,968,575	1,694,141	1,451,597	1,201,268	-	-	-	-
Bond Sinking Fund	11,974	11,968	11,957	11,949	11,943	-	-	-	-	-
Committed, reported in:										
Capital Projects Fund	5,523,755	5,520,990	5,318,522	4,880,447	5,240,549	2,665,572	-	-	-	-
Special Revenue Funds	537,618	694,270	524,918	453,865	363,555	771,612	-	-	-	-
Assigned, reported in:										
Special Revenue Funds	2,882,163	2,452,311	2,427,052	2,388,808	2,459,646	2,476,203	-	-	-	-
Total All Other Governmental Funds	\$ 11,948,771	\$ 18,414,047	\$ 27,900,421	\$ 16,960,497	\$ 17,123,778	\$ 7,117,604	\$ 5,238,609	\$ 3,970,690	\$ 7,192,654	\$ 13,603,444
Total All Funds	\$ 25,382,871	\$ 28,704,104	\$ 37,867,355	\$ 26,963,275	\$ 27,167,175	\$ 17,149,784	\$ 15,094,373	\$ 12,867,774	\$ 15,102,293	\$ 20,623,808

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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Revenues										
Taxes (See Table 5)	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765	\$ 27,099,175	\$ 26,456,000	\$ 35,078,649	\$ 33,886,179	\$ 32,136,724
Intergovernmental Revenues	15,536,109	14,880,551	14,382,040	14,177,080	14,058,893	14,864,318	17,138,344	4,254,604	3,856,961	2,479,157
Fees, Charges, and Commissions for Services	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	12,669,564
Interest and Investment Earnings	41,657	42,594	68,504	62,510	85,145	36,953	70,379	171,614	704,827	1,362,846
Other Revenues	2,758,215	2,827,421	4,257,910	615,720	828,707	832,003	699,228	1,773,573	1,222,281	2,282,125
Total Revenues	\$ 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	\$ 50,930,416
Expenditures										
Current										
Public Safety	\$ 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	\$ 43,893,388
Intergovernmental										
Transfer to St. Tammany Parish Council	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	1,486,966
Debt Service										
Principal	1,195,000	295,000	285,000	270,000	900,000	665,000	1,340,000	8,640,000	1,955,000	1,225,000
Interest	695,506	676,902	242,806	248,206	158,056	31,679	64,337	163,554	87,634	126,671
Capital Outlay	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	6,008,265
Total Expenditures	\$ 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	\$ 52,740,290
Excess (Deficiency) of Revenues Over Expenditures	\$ (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)	\$ (1,809,874)
Other Financing Sources (Uses)										
Transfers In	\$ 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	\$ 100,000
Transfers Out	(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)	(100,000)
Bond Proceeds	-	-	15,746,072	-	8,000,000	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	152,804	182,452	96,279
Other Debt Proceeds	-	-	-	-	-	-	-	10,000,000	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 15,746,072	\$ -	\$ 8,000,000	\$ -	\$ -	\$ 10,152,804	\$ 182,452	\$ 96,279
Net Change in Fund Balances	\$ (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)	\$ (1,713,595)
Fund Balances										
Beginning of Year	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	22,337,403
End of Year	\$ 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	\$ 20,623,808
Debt Service as a Percentage of Noncapital Expenditures	2.77%	1.47%	0.81%	0.79%	1.69%	1.15%	2.46%	13.47%	3.83%	2.89%

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

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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$ 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	\$ 10,066,951
Sales and Use Taxes	11,537,043	11,093,328	10,530,878	10,239,921	9,627,039	9,296,271	8,915,631	19,126,476	20,966,399	22,069,773
Total Tax Revenues	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350	\$ 27,754,765	\$ 27,099,175	\$ 26,456,000	\$ 35,078,649	\$ 33,886,179	\$ 32,136,724

**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
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%
2007	1,013,044,046	294,016,135	85,665,510	1,392,725,691	419,982,161	972,743,530	12,433,210,067	10.72	11.20%

NOTE:

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

Real Estate	10%
Personal 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, 2016			June 30, 2007		
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	\$ 50,585,010	1	2.76%	\$ 33,243,580	1	3.42%
Florida Marine Transporters	Transportation	15,944,160	2	0.87%			
AT&T Southeast	Telephone	14,074,030	3	0.77%			
Chevron USA Inc.	Oil	10,958,294	4	0.60%			
Associated Wholesale Grocers	Retailer	10,368,360	5	0.57%			
Parkway Pipeline, LLC	Oil	10,363,210	6	0.57%			
Wash.-St. Tammany Elec. Coop	Utility	8,510,930	7	0.46%	5,380,070	5	0.55%
Tri-States NGL Pipeline, Inc.	Gas	7,982,290	8	0.44%			
J P Morgan Chase Bank	Bank	7,204,181	9	0.39%	5,805,830	4	0.60%
Capital One Bank	Bank	6,292,160	10	0.34%			
Bellsouth Telecommunications	Telephone				20,458,310	2	2.10%
Hibernia National Bank	Bank				11,665,004	3	1.20%
Parish National Bank	Bank				5,271,780	6	0.54%
Verizon Wireless	Communications				4,999,500	7	0.51%
Atmos Energy Louisiana	Utility				4,911,900	8	0.50%
Epic Development, Inc	Developer				4,062,750	9	0.42%
Charter Communications	Utility				3,858,470	10	0.40%
		<u>\$ 142,282,625</u>		<u>7.77%</u>	<u>\$ 99,657,194</u>		<u>10.24%</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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.66	11.66	11.66	11.66	11.73	11.73	11.73	11.73	12.10	10.72
Overlapping Governments' Rates:										
Parish Government	20.67	19.01	19.01	19.43	19.54	19.54	19.54	19.54	23.05	23.05
School District	68.18	68.18	68.18	68.18	68.45	68.45	68.45	69.45	77.84	77.84
Other Parish-Wide	9.64	9.74	9.86	9.96	10.20	10.45	10.45	10.45	11.76	11.21
Cities, Towns and Villages	89.44	97.86	97.90	94.64	99.10	99.90	100.98	102.05	111.03	109.24
Fire Districts	352.54	342.62	346.82	352.66	354.68	353.31	374.92	379.62	383.87	368.88
Lighting Districts	17.65	17.65	17.65	18.44	18.58	18.58	18.58	18.58	20.75	20.75
Recreational Districts	70.88	67.68	72.98	70.83	66.13	74.90	73.00	76.40	74.57	75.07
Other Districts	17.90	19.00	19.75	20.00	20.00	19.15	19.48	19.48	21.00	23.00

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Tax Levy	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	10,427,656
Current Tax Collections	20,930,650	20,265,465	19,676,861	18,569,039	18,024,948	17,709,879	*	15,900,039	12,831,838	10,049,920
Percent of Levy Collected	98%	98%	98%	95%	97%	96%	*	93%	97%	96%
Collections for Prior Years	194,281	124,691	91,581	283,390	102,778	93,025	*	52,134	87,942	17,031
Total Collections	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	10,066,951
Ratio of Total Collections to Tax Levy	99%	98%	99%	97%	98%	96%	102%	93%	98%	97%

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
For the Year Fiscal Ended June 30, 2016
(Unaudited)

Table 10

LAW ENFORCEMENT DISTRICT

TYPE OF BUSINESS	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	13.15%	
Grocery / Discount Retailer	2.72%	
Grocery / Discount Retailer	1.81%	
Grocery / Discount Retailer	1.78%	
Grocery / Discount Retailer	1.55%	
Building Materials	1.33%	
Grocery / Discount Retailer	1.21%	
Grocery / Discount Retailer	1.09%	
Building Materials	0.95%	
Grocery / Discount Retailer	0.77%	
Total - 10 Largest Taxpayers	26.36%	\$ 3,041,179
Total - All Other Taxpayers	73.64%	\$ 8,495,864
Total - All Taxpayers	100.00%	\$ 11,537,043

NOTE:

Principal Sales Tax Payers for fiscal year ended June 30, 2007 are not available.

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Parish-Wide Rates:										
State of Louisiana	5.00%	4.00%	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%
City, Town, Village and Other Jurisdiction Rates:										
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

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

Table 11 (Continued)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Nord Du Lac Economic Development District	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%	-
Summit Fremaux Economic Development District	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%	-	-	-	-	-	-	-
Northshore Square Economic Development District	0.50%	0.50%	-	-	-	-	-	-	-	-

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.

Nord Du Lac and Rooms to Go Economic Development District's sales tax rates became effective on January 1, 2008. Summit Fremaux Economic Development District's sales tax rate became effective on April 1, 2008. Northshore Square Economic Development District's sales tax rate became effective on April 1, 2015. Folsom's sales tax rate was decreased to 2% effective September 30, 2015 and increased to 2.5% effective January 1, 2016.

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				
2016	\$ 21,424,930	\$ -	\$ -	\$ 21,424,930	*	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%
2007	-	3,270,000	9,934,128	13,204,128	0.15%	59	0.11%

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, 2016
(Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Direct Debt:			
St. Tammany Parish Sheriff	\$ 21,424,930	100%	\$ 21,424,930
Overlapping Debt To Be Repaid with Property Taxes:			
City of Covington *	4,856,000	100%	4,856,000
City of Slidell ***	8,850,589	100%	8,850,589
Fire Protection District No. 1 *	2,700,000	100%	2,700,000
Fire Protection District No. 2 *	1,345,000	100%	1,345,000
Fire Protection District No. 4 *	480,000	100%	480,000
Fire Protection District No. 9 *	176,000	100%	176,000
Fire Protection District No. 11 *	23,000	100%	23,000
Fire Protection District No. 12 *	3,185,000	100%	3,185,000
Fire Protection District No. 13 *	215,000	100%	215,000
Gravity Drainage District No. 5 ****	985,000	100%	985,000
Northshore Harbor Center *	3,430,000	100%	3,430,000
Recreation District No. 1 *	10,586,341	100%	10,586,341
Recreation District No. 2 *	105,000	100%	105,000
Recreation District No. 6 *	1,535,000	100%	1,535,000
Recreation District No. 11 *	2,505,000	100%	2,505,000
Recreation District No. 12 *	210,000	100%	210,000
Recreation District No. 14 *	11,710,000	100%	11,710,000
Sub-drainage District No. 1 of 3 *	96,000	100%	96,000
Sub-drainage District No. 2 of GDD No. 5 *	61,000	100%	61,000
Sub-drainage District No. 3 of GDD No. 5 *	98,000	100%	98,000
St. Tammany Parish Government *	11,825,000	100%	11,825,000
St. Tammany Parish School Board ***	258,581,850	100%	258,581,850
St. Tammany Parish Hospital Service District No. 2 *	48,845,000	100%	48,845,000
Town of Abita Springs *	1,230,000	100%	1,230,000
Water District No. 2 *	1,560,000	100%	1,560,000
	\$ 375,193,780		\$ 375,193,780
Other Debt:			
City of Covington *	1,790,000	100%	1,790,000
City of Slidell ***	2,389,135	100%	2,389,135
City of Mandeville **	1,935,000	100%	1,935,000
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 *	72,202,250	100%	72,202,250
St. Tammany Parish School Board ***	3,333,334	100%	3,333,334
St. Tammany Parish Hospital Service District No. 1 *	78,133,000	100%	78,133,000
St. Tammany Parish Hospital Service District No. 2 *	9,800,000	100%	9,800,000
Town of Abita Springs *	56,000	100%	56,000
Water District No. 2 *	121,000	100%	121,000
Fremaux Economic Development District ***	5,581,935	100%	5,581,935
	\$ 176,026,890		\$ 176,026,890

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2016
(Unaudited)

Table 13 (Continued)

Capital Leases/Notes Payable:

Fire Protection District No. 1	*	38,742	100%	38,742
Fire Protection District No. 4	*	722,826	100%	722,826
Fire Protection District No. 8	*	104,466	100%	104,466
Fire Protection District No. 11	*	650,711	100%	650,711
Fire Protection District No. 13	*	1,211,056	100%	1,211,056
Recreation District No. 14	*	144,179	100%	144,179
Town of Pearl River	*	33,514	100%	33,514
		<u>\$ 2,905,494</u>		<u>\$ 2,905,494</u>

Total Overlapping Debt \$ 554,126,164

Total Direct and Overlapping Debt \$ 575,551,094

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2015 or on the most current financial statements as indicated below.

* as of 12/31/15

** as of 8/31/15

*** as of 6/30/15

**** as of 12/31/14

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
2016	250,088	*	*	5.3%
2015	245,829	\$ 12,996,254,000	\$ 52,867	5.7%
2014	242,478	12,400,905,000	51,142	5.1%
2013	239,346	12,092,392,000	50,523	5.2%
2012	236,843	11,080,259,000	46,783	5.7%
2011	234,576	10,891,887,000	46,432	5.7%
2010	231,224	10,282,685,000	44,471	5.3%
2009	229,252	10,549,850,000	46,019	3.6%
2008	226,294	10,564,836,000	46,686	2.9%
2007	223,133	9,066,105,000	40,631	3.6%

SOURCES:

Population, US Census Bureau- July 2015

Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2007-2015

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, 2016			June 30, 2007		
	Employees	Rank	Percentage of	Employees	Rank	Percentage of
			Total St. Tammany Parish Employment			Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,532	1	5.03%	7,334	1	6.51%
St. Tammany Parish Hospital	1,981	2	1.80%	1,688	2	1.50%
Ochsner Health System	1,091	3	0.99%			
Slidell Memorial Hospital	918	4	0.83%	1,158	3	1.03%
St. Tammany Parish Sheriff	769	5	0.70%	733	4	0.65%
St. Tammany Parish Government	746	6	0.68%	565	6	0.50%
Lakeview Regional Medical Center	731	7	0.66%	721	5	0.64%
City of Slidell	349	8	0.32%	390	9	0.35%
Pool Corp.	270	9	0.25%			
Hornbeck Offshore Services, Inc.	204	10	0.19%			
Southeast Louisiana Hospital				517	7	0.46%
Northshore Regional Medical Center				427	8	0.38%
Gilsbar Inc.				309	10	0.27%
Total - 10 Largest Employers	12,591		11.45%	13,842		12.29%
Total - All Employers	110,053			112,699		

SOURCES:

2016: 2015-2016 New Orleans CityBusiness 2015-2016 Northshore Book of Lists; 2015 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government

2007: New Orleans CityBusiness 2006-2007 Book of Lists; 2007 Bureau of Labor Statistics (Calendar year 2006 not available due to Hurricane Katrina); St. Sheriff's Office; St. Tammany Parish Government

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

Table 16

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Fund										
Administrative:										
Administration	6	5	6	6	6	7	7	6	7	10
Accounting	18	17	17	18	18	19	18	18	16	15
Human Resources	*	*	*	9	9	9	9	9	8	8
Information Systems	13	13	13	13	13	13	13	13	13	12
Criminal Records & Collections	21	19	19	18	17	17	17	18	16	15
Property Tax	8	8	8	9	9	9	9	9	9	8
Occupational License	4	4	4	4	4	4	4	4	3	5
Purchasing	2	2	2	2	2	2	2	3	2	2
Public Affairs	4	4	4	4	4	4	4	3	3	3
Civil	21	23	21	21	21	21	21	20	17	17
Internal Affairs	*	*	*	3	3	3	2	2	2	2
Sales Tax	13	13	13	13	13	13	12	12	12	11
Building Maintenance	4	4	3	3	3	0	0	0	0	0
Transitional Work Program	0	0	4	18	18	17	18	16	14	14
Radio Maintenance	3	5	5	5	5	5	3	3	3	3
Vehicle Maintenance	9	8	8	7	7	6	7	7	7	6
Enforcement:										
Court Security	**	**	47	46	45	46	45	45	43	43
Communications-911	**	**	40	40	40	40	36	36	36	36
Criminal Patrol District II	60	59	59	59	60	60	62	62	58	64
Criminal Patrol District III	48	50	50	50	50	50	49	49	54	60
Criminal Patrol District IV	31	31	31	31	30	31	27	27	27	26
Criminal Investigations	28	26	26	25	25	25	29	26	30	24
Domestic Violence Unit	0	0	0	0	0	0	0	0	0	5
Crime Laboratory	*	*	*	21	21	21	21	21	21	19
Criminal Investigations	27	27	26	27	26	27	21	24	26	21
Operations:										
Court Security	45	46	**	**	**	**	**	**	**	**
Radio Room	43	40	**	**	**	**	**	**	**	**
Training Center	*	*	*	12	12	12	13	12	12	12
Search & Rescue	17	15	15	16	16	16	15	14	14	16
Traffic	15	13	13	13	13	13	13	13	13	0
School Crossing Guards	23	23	23	23	23	23	21	18	18	19
Street Crimes	8	7	7	7	7	7	7	7	7	6
Narcotics	19	21	20	20	20	20	19	19	19	19
Professional Standards:										
Human Resources	9	10	10	*	*	*	*	*	*	*
Internal Affairs	4	3	2	*	*	*	*	*	*	*
Training Center	11	11	11	*	*	*	*	*	*	*
Crime Laboratory	21	21	21	*	*	*	*	*	*	*
Total General Fund	535	528	528	543	540	540	524	516	510	501
Jail Fund										
Corrections:										
Jail Facility	187	185	186	177	177	177	169	190	196	197
Jail Medical	35	30	28	28	27	27	27	27	27	26
K-9 Unit	10	10	10	9	9	9	9	8	8	8
Total Jail Fund	232	225	224	214	213	213	205	225	231	231

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

Table 16 (Continued)

Commissary Fund										
Commissary	2	2	2	2	2	2	2	2	2	1
Total Commissary Fund	2	2	2	2	2	2	2	2	2	1
Total	769	755	754	759	755	755	731	743	743	733

SOURCE:
St. Tammany Parish Sheriff's Office

Notes:

Effective July 1, 2013, the Sheriff's office created the Professional Standards division, which includes the Human Resources, Internal Affairs, Training Center, and Crime Laboratory departments. Previously, these departments were reported in the Administration, Enforcement, and Operations divisions. (See *)

Effective July 1, 2014, the Sheriff's office moved the Court Security and Communications-911 departments from the Enforcement to the Operations division. (See **)

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

Table 17

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Population - Total	250,088	245,829	242,333	239,193	236,830	234,581	231,224	229,252	226,294	223,133
Calls for Service	305,412	297,025	292,747	279,330	274,036	271,683	288,700	323,943	299,245	*
Response to Calls for Service	183,008	182,309	170,105	148,522	148,360	158,301	165,241	161,993	169,935	154,210
Assigned Cases	20,218	21,289	21,221	22,567	23,267	24,396	25,294	24,772	26,978	26,788
Traffic Tickets Issued	4,255	5,680	5,074	6,007	7,858	11,209	12,951	14,661	9,219	10,051
Crime Statistics:										
Murders	2	3	3	4	5	7	5	4	8	8
Rapes	32	25	5	6	21	19	28	37	40	36
Assaults	794	782	800	892	1,105	1,164	1,356	1,606	1,528	1,353
Total Persons Crimes	828	810	808	902	1,131	1,190	1,389	1,647	1,576	1,397
Robberies	19	20	23	15	24	24	17	27	34	25
Burglary	322	364	405	601	654	555	583	719	868	691
Theft	1,295	1,193	1,254	1,663	1,772	1,665	1,630	1,813	1,948	1,715
Vehicle Theft	106	115	117	158	155	148	145	189	267	303
Arson	8	14	7	14	10	12	10	23	19	24
Total Property Crimes	1,750	1,706	1,806	2,451	2,615	2,404	2,385	2,771	3,136	2,758
Total	2,578	2,516	2,614	3,353	3,746	3,594	3,774	4,418	4,712	4,155
Estimated Value of Property Stolen	\$ 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	\$ 4,674,019
Estimated Value of Property Recovered	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988	\$ 483,323	\$ 257,556	\$ 299,242	\$ 329,143	\$ 485,656
Crime Rate per 1,000 Residents	10.31	10.23	10.79	14.02	15.82	15.32	16.32	19.27	20.82	18.62

NOTE:

Calls for Service for fiscal year ended June 30, 2007 is not available.

SOURCES:

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

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

Capital Assets By Function

**Fiscal Year Ended June 30, 2016, 2015, 2014, 2013, and 2012
(Unaudited)**

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	2016	2015	2014	2013	2012
Public Safety												
Administrative:												
Administration	3	-	3	-	8	4	-	18	14	18	17	17
Accounting	-	-	-	-	8	1	-	9	12	12	11	11
Human Resources	*	*	*	*	*	*	*	*	*	*	3	3
Information Systems	-	-	-	1	125	7	-	133	127	139	129	113
Criminal Records & Collections	-	-	-	-	2	1	-	3	2	2	3	3
Property Tax	-	-	-	-	-	-	-	-	1	1	1	1
Occupational License	-	-	-	-	1	-	-	1	1	1	1	1
Purchasing	-	-	-	-	-	1	-	1	1	1	1	1
Public Affairs	-	-	-	-	6	2	-	8	8	8	8	7
Civil	-	-	-	-	1	12	-	13	14	14	14	14
Internal Affairs	*	*	*	*	*	*	*	*	*	*	4	4
Sales Tax	-	-	-	-	1	5	-	6	6	6	6	6
Building Maintenance	-	1	1	-	36	7	-	45	36	27	18	11
Transitional Work Program	-	-	-	-	12	8	-	20	13	15	19	14
Radio Maintenance	-	-	-	158	15	-	-	173	181	181	189	199
Vehicle Maintenance	-	-	1	-	34	43	-	78	76	96	95	86
	3	1	5	159	249	91	-	508	492	521	519	491
Enforcement:												
Court Security	**	**	**	**	**	**	**	**	**	6	6	6
Communications-911	**	**	**	**	**	**	**	**	**	8	4	4
Criminal Patrol District II	-	-	-	-	29	64	-	93	96	100	104	82
Criminal Patrol District III	-	-	1	-	8	52	-	61	60	69	72	52
Criminal Patrol District IV	-	-	-	-	6	32	-	38	37	45	45	28
Criminal Investigations	-	-	1	-	1	31	-	33	52	54	32	32
Crime Laboratory	*	*	*	*	*	*	*	*	*	*	103	100
Criminal Investigations	-	-	-	-	1	29	-	30	12	38	26	26
	-	-	2	-	45	208	-	255	257	320	392	330

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Capital Assets By Function
Fiscal Year Ended June 30, 2016, 2015, 2014, 2013, and 2012
(Unaudited)

Table 18 (Continued)

Operations:

Court Security	-	-	-	-	-	7	-	7	8	**	**	**
Training Center	*	*	*	*	*	*	*	*	*	*	387	378
Search & Rescue	-	-	-	-	45	111	-	156	168	152	152	133
Traffic	-	-	-	1	18	30	-	49	62	45	54	40
Radio Room	-	-	-	2	1	1	1	5	15	**	**	**
SWAT Team	-	-	-	-	27	1	-	28	24	8	8	6
School Crossing Guards	-	-	-	-	-	1	-	1	1	1	1	1
Street Crimes	-	-	-	-	7	2	-	9	6	14	11	10
Narcotics	-	-	-	5	46	26	-	77	85	83	76	69
	-	-	-	8	144	179	1	332	369	303	689	637

Professional Standards:

Human Resources	-	-	-	-	2	4	-	6	3	3	*	*
Internal Affairs	-	-	-	-	-	2	-	2	10	3	*	*
Training Center	-	-	-	-	382	16	-	398	392	384	*	*
Crime Laboratory	-	-	1	1	88	13	-	103	102	104	*	*
	-	-	1	1	472	35	-	509	507	494	*	*

Corrections	1	4	-	1	143	60	-	209	203	194	181	157
Total - 2016	4	5	8	169	1,053	573	1	1,813	1,828	1,832	1,781	1,615
Total - 2015	4	5	8	178	1,024	598	11	1,828				
Total - 2014	4	5	7	179	987	634	16	1,832				
Total - 2013	4	5	7	179	973	609	4	1,781				
Total - 2012	4	3	6	188	884	527	3	1,615				

NOTE 1:

Capital Assets by Function were compiled beginning in fiscal year ended June 30, 2012.

NOTE 2:

The administrative division includes the radio maintenance and vehicle maintenance departments. Radio maintenance includes communication equipment that supports the enforcement and operations divisions. Vehicle maintenance includes assets that are shared by various divisions and those vehicles that are being held for auction.

NOTE 3:

Effective July 1, 2013, the Sheriff's office created the Professional Standards division, which includes the Human Resources, Internal Affairs, Training Center, and Crime Laboratory departments. Previously, these departments were reported in the Administration, Enforcement, and Operations divisions. (See *)

NOTE 4:

Effective July 1, 2014, the Sheriff's office moved the Court Security and Radio Room (Communications-911) to the Operations Division. Previously, these departments were reported in the Enforcement division. (See **)

NOTE 5:

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

SOURCE:

St. Tammany Parish Sheriff's Office

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR YEAR ENDED JUNE 30, 2016

OTHER GOVERNMENTAL REPORTING INFORMATION



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

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, 2016, 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, 2016.

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.

A handwritten signature in blue ink that reads "LeBlanc Hausknecht, L.L.P." in a cursive script.

Metairie, Louisiana

December 27, 2016

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016**

Federal Grantor/Pass-Through Grantor			
Program Title	CFDA Number	Grant or Other Number	2016 Expenditures
United States Department of Justice			
Passed through the Louisiana Commission on Law Enforcement			
ARRA Violence Against Women Formula Grant Program	16.588	2014-WF-AX-0021	1,459
ARRA Violence Against Women Formula Grant Program	16.588	2015-WF-01-3082	2,183
Multi-Jurisdictional Task Force	16.738	2014-MU-BX-1078	24,083
Multi-Jurisdictional Task Force	16.738	2015-DJ-01-3048	9,145
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-1004	4,156
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0468	3,673
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-CD-01-2951	11,559
Equitable Sharing Program (Asset Forfeiture Program)	16.922	Unknown	43,791
Total United States Department of Justice			\$ 100,050
United States Department of Transportation			
Passed through the State of Louisiana			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2015-30-53	\$ 28,670
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2016-30-43	93,815
Total United States Department of Transportation			\$ 122,484
Total Federal Expenditures			\$ 222,534

Notes to the Schedule of Expenditures of Federal Awards

1. The Schedule of Expenditures of Federal Awards was prepared on the accrual basis of accounting.
2. 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	\$ 222,534
Asset Forfeiture Revenues for which no Expenditures were made in the Current Year	62,481
Total	\$ 285,015

**ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016**

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 OMB A-133, Section 510(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 OMB A-133, Section 530 | N/A |

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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, 2016**

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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