# ANNUAL COMPREHENSIVE FINANCIAL REPORT

ST. TAMMANY PARISH SHERIFF'S OFFICE

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2023





### **OFFICE ADDRESS**

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### ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2023 PREPARED BY

Andrea Cosse, CPA, CGMA, Chief Financial Officer Cynthia Bankston, CPA, CFE, Controller

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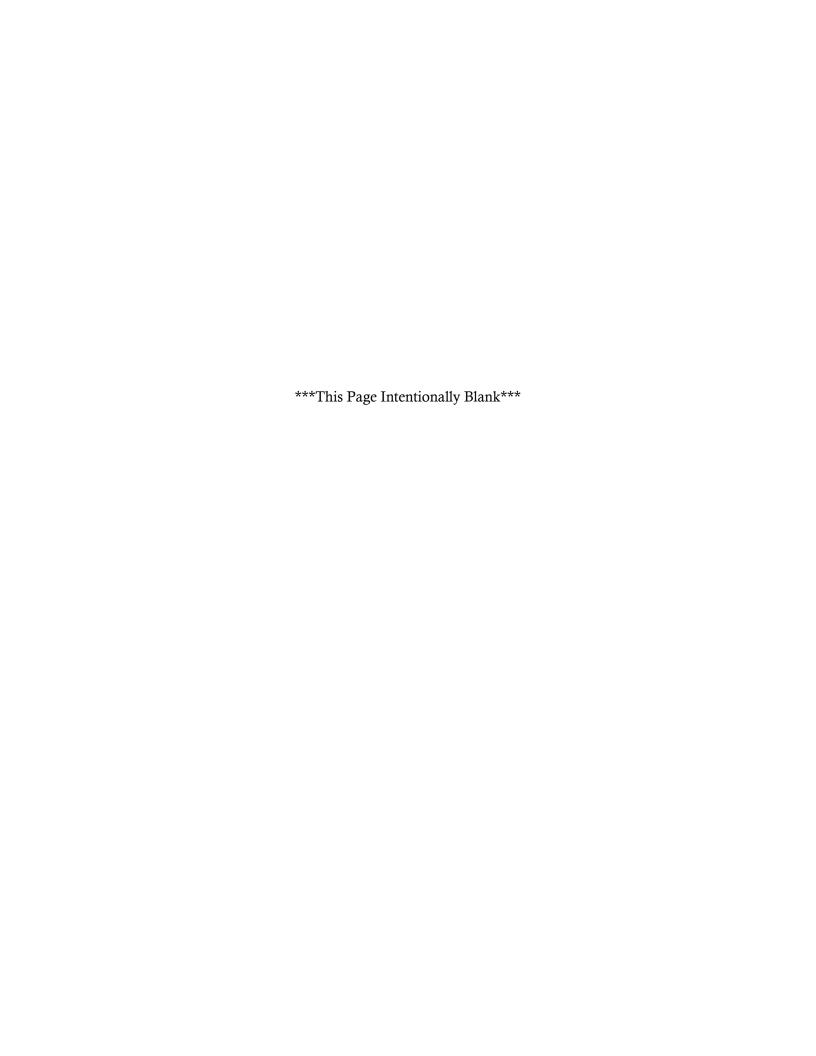
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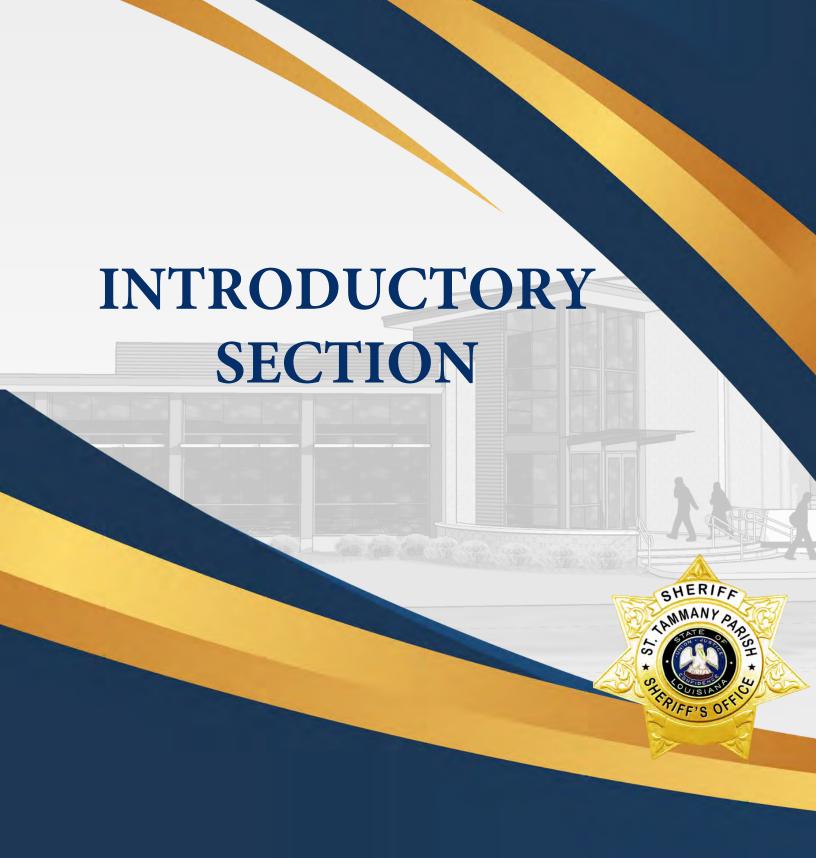
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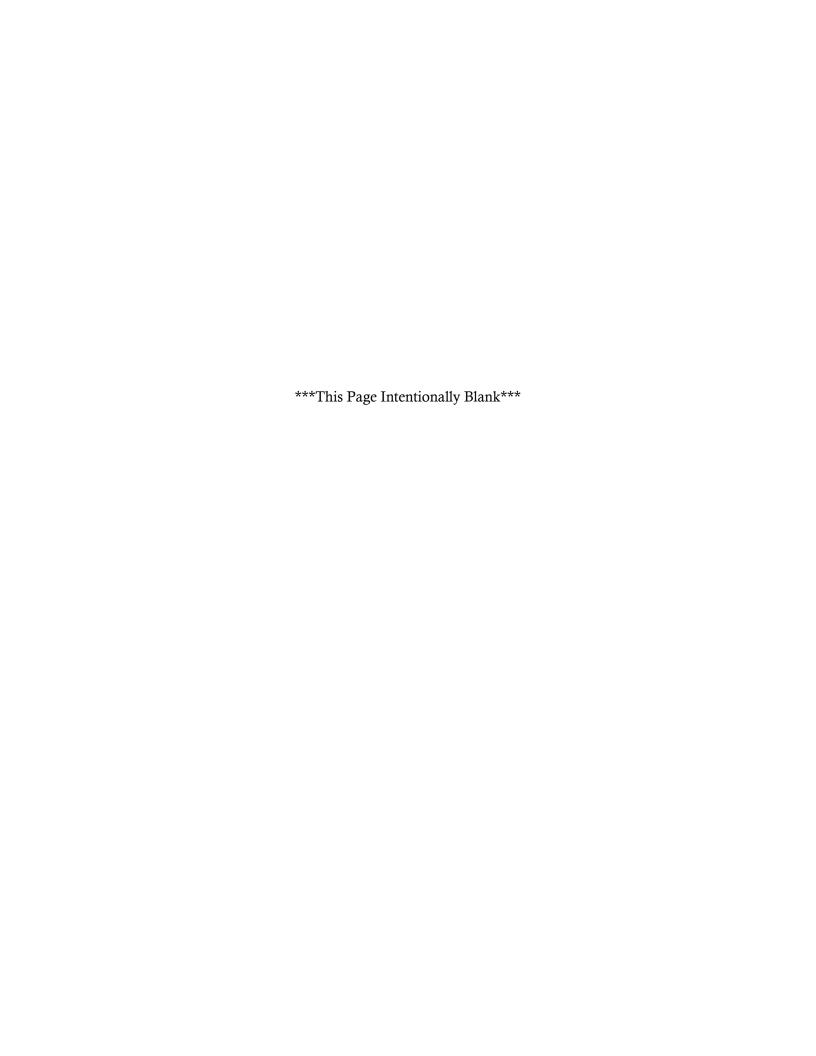
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ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023





# St. Tammany Parish Sheriff's Office RANDY SMITH, Sheriff

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 29, 2023

To the Citizens of St. Tammany Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2022 - June 30, 2023. State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

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

The St. Tammany Parish Sheriff's Office financial statements have been audited by Leblanc & Associates Certified Public Accountants, LLC, a firm of licensed certified public accountants. Based upon the audit, the independent auditors have issued an unmodified opinion on the St. Tammany Parish Sheriff's Office financial statements for the fiscal year ending June 30, 2023. The independent auditor's report is presented in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. It can be found on pages 27-39 of this report.

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

Formed in 1812, the St. Tammany Parish Sheriff's Office is a stand-alone political entity led by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. St. Tammany Parish, located in southeast Louisiana, has the fourth largest population in the state with an estimated 273,263 residents.

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

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

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

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

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

The St. Tammany Parish Sheriff's Office is a diverse employer, with scientists, attorneys, technology specialists, accountants, enforcement personnel and other business professionals on staff. As a multipurpose entity, the Sheriff's Office has a staff of more than 700 employees in 37 departments. We work diligently to continually recruit top employees, offering on-going training resources, education incentives, and benefits package. Advancement opportunities are made available to all staff and 60% of full-time employees have over five years of service.

### **Budget Preparation**

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

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

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

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

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



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

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

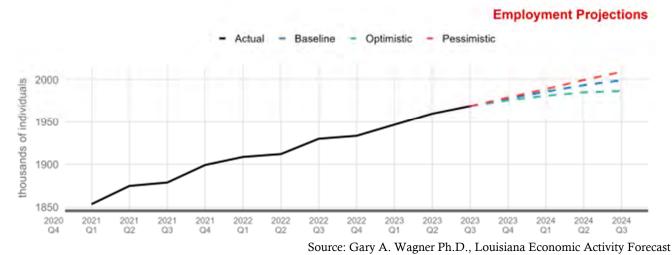
After preparation of the final budget document is complete, and at least 10 days before the public is invited to submit comments at a public hearing held at the Sheriff's Office, the proposed budget is published in the official journal of St. Tammany Parish. The proposed budget with itemized details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

### Local Economy

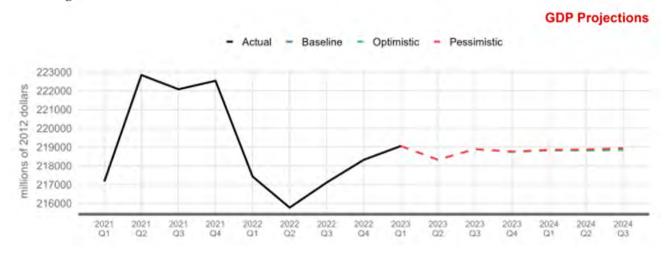
There remains a great deal of uncertainty as it pertains to future financial and economic projections. Local sales tax collections experienced a period of rapid growth in recent years, but now some months are negative compared to the year before. Despite a flattening of sales tax revenue, the local economy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

According to the Louisiana Economic Activity Forecast issued on November 17, 2023 by Gary Wagner,

economics professor at the University of Louisiana, job growth in 2023 has been strong and is expected to remain strong for 2024. Growth is projected to exceed 1.5% (on average) in six of the states nine metro regions. Louisiana has gained over 56,000 net new jobs in the last five quarters, the highest pace since 2007.



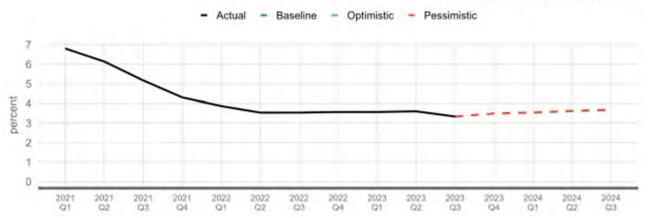
Although we have a strong labor market, state inflation adjusted GDP remains flat and is projected to remain flat through 2024.



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

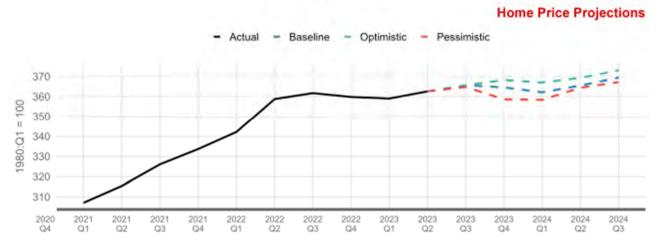
With last year's weakened economic outlook, the Louisiana Forecasting Model projected an increase in the unemployment rate beginning in the third quarter of 2022, rising to above 5% by mid-2023. But Louisiana's unemployment rate actually decreased from an average of 3.6% in Q2 of 2023 to an average of 3.3% in Q3. Given that national economic conditions are expected to slow, the state unemployment rate is projected to increase slightly, to an average of 3.7% by the third quarter of 2024.

### **Unemployment Rate Projections**



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

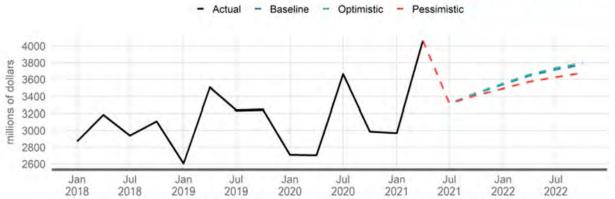
Statewide, home prices grew nearly 5% in Q1 of 2023 compared to the same period in 2022. But Q2 increases were only 1.06% higher than the prior year; the slowest pace since 2018. For the next five quarters, baseline projections show a growth of only 1.02%, but the Pessimistic scenario shows a decline in prices in the second and third quarters of 2024. Even with an expected decrease in home prices, Ad Valorem tax revenue is expected to be stable and represents 42.1 % of the fiscal year 2024 budgeted revenue for the St. Tammany Parish Sheriff's Office General Fund. The following chart represents Louisiana Home Price Projections.



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

The greatest potential impact for the St. Tammany Parish Sheriff's Office in these uncertain times is sales tax collections, which represents 27.54 % of the fiscal year 2024 budgeted revenue for the General Fund but is unpredictable. This source of revenue, which performed much higher than anticipated in 2021 and 2022, finally saw a return to normal growth and some declining months in 2023. Dr. Wagner attributed the 2021 increases to a combination of shut-down orders suppressing economic activity in 2020 and COVID-related stimulus payments boosting personal income in 2021. An updated chart is not available for state-wide collections, but as indicated in the following chart, historically there is a fair amount of variability in Louisiana sales tax collections.

### **Tax Collections Projections**

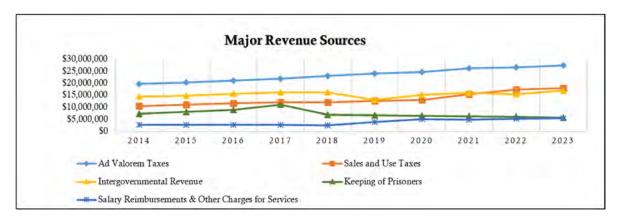


Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

### Revenue Sources

The five major revenue sources that comprise approximately 85% of all the revenue received for Sheriff's Office operations in the last two fiscal years are:

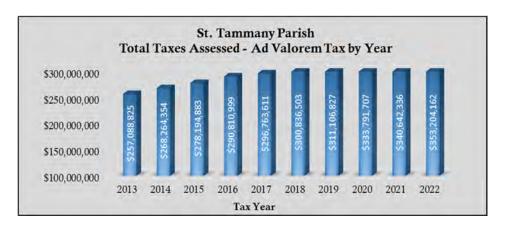
- Ad Valorem Taxes
- Sales and Use Taxes
- Intergovernmental Revenue
- Keeping of Prisoners
- Salary Reimbursements and Other Charges for Services.



### Ad valorem (Property Tax)

The Law Enforcement District levied 11.14 mills of ad valorem (property tax) in the 2023, 2022 and 2021 fiscal years compared to 11.69 mills in the 2020 fiscal year. Property evaluation is affixed to a January 1st date, however taxes are collected in arrears at the end of each calendar year. This means our tax year collections are actually performed during the subsequent fiscal year. At the present, this translates to the collection of ad valorem taxes for the 2022 tax year occurring within our 2023 fiscal year. Collections in fiscal year 2023 make up 40.39% of the overall revenue in the General Fund.

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



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

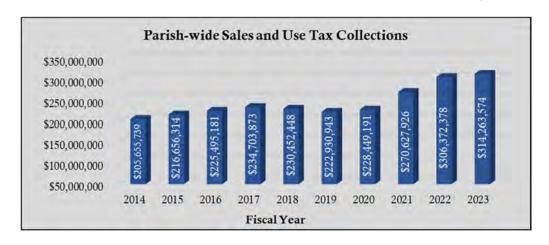
Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the Assessor's Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to an annual tax sale which adjudicate (are not purchased) and await redemption at an unknown future date. A calculation of the above effect can be seen upon examination of our most recent full year of collections; the actual amount collected of the original tax roll was 98.20% but increases to 99.88% when compared to the adjusted tax roll (as of July 2023).

### Sales and Use Taxes

The Law Enforcement District levies a 0.25 of a cent sales and use tax. It was last approved in March 2008 and was made permanent at that time. Sales tax revenues tend to be budgeted conservatively due to their volatile nature being intrinsically tied to economic performance and consumer confidence. Sales tax makes up 26.36% of the overall revenue in the General Fund for fiscal year 2023.

Despite the economic volatility in recent years, parish-wide sales tax revenue collections from online retailers and local businesses increased in 2023 by 32%. Sales tax revenue in fiscal year 2023 for the law enforcement district increased 2.78%, which is low compared to increases of 12.86% and 18.46% in the two previous years, but more reasonable and closer to the 10-year average of 3.89% increase from 2011 to 2020.

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



### Intergovernmental Revenue

Per Louisiana law, the sheriff is responsible for operating the parish jail and the parish government is responsible for providing sufficient facilities and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes in the parish. St. Tammany Parish Government and the Sheriff's Office entered into an intergovernmental agreement many years ago, in which the sheriff pays all operating costs directly and the parish government makes payments to the sheriff towards the parish's financial obligation. The payments received from the parish government are reported as Intergovernmental Revenue and represent 54.45% of the overall revenue in the Jail Fund for fiscal year 2023 and 55.42% of Intergovernmental Revenue for all governmental funds.

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

Intergovernmental revenue makes up 19.29% of total governmental funds revenue.

### **Keeping of Prisoners**

Keeping of Prisoners accounts for 33.11% of the overall revenue in the Jail Fund for fiscal year 2023 and 6.50% of total governmental funds revenue. This revenue source is derived from agreements with Louisiana Department of Corrections, U.S. Department of Justice - United States Marshals Service, Immigration and Customs Enforcement, and Bureau of Prisons. These agreements allow the St. Tammany Parish Jail to house state and federal detainees. The population includes individuals charged with offenses being detained while awaiting trial; individuals who have been sentenced and are awaiting designation and transport to different facilities; and individuals who are awaiting a hearing on their immigration status or deportation.

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

### Salary Reimbursements & Other Charges for Services

Salary Reimbursements & Other Charges for Services provided 6.30% of total governmental funds revenue. As this revenue source has grown in recent years, it is now a major revenue source. The majority of this revenue is generated by contracts to provide services; such as school resource officers to public and private schools, security for the parish government's justice complex, 911 call takers for the Communication District, and security officers stationed at interstate rest areas and a major retail store.

### Overview of Crime Statistics

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

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

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

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

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

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

The largest category of measured crimes committed in St. Tammany is assault, with 891 assaults (simple or aggravated) reported in calendar year 2022. Theft was close behind with 867 cases reported. However, the 2022 assault total is down about 7 percent from 2021 while theft reports dropped 2 percent from 2021. The theft statistic includes vehicle burglaries.

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

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

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

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

<sup>\*2010-2020</sup> data reported for the FBI UCR program; 2021-2022 data reported for the FBI LIBRS program.

The St. Tammany Parish Sheriff's Office continues to work with the community to further reduce crime by

<sup>\*\*</sup> U.S. Census Bureau estimate July 1, 2022

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

educating residents through social media posts, videos, homeowner group meetings and community outreach events. This partnership is a key to improving Sheriff's Office efforts to combat crime and enhance public safety.

### Long-term Financial Planning & Major Initiatives

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

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

### **Facilities**

The agency is making great progress on the long range plan to provide the four patrol districts with permanent headquarters in the communities they serve. The 3<sup>rd</sup> District Headquarters is being constructed on the west side of the parish, with an expected completion in the spring of 2024. The agency has been looking to add resources on the east side of the parish and was able to purchase an existing building with ample parking in August of 2023. Within the next year, this property right off the interstate as you enter our parish, will become the home of the 1<sup>st</sup> District and the Detectives Division. Plans for the 4<sup>th</sup> District headquarters, (the last of the four districts in the long range plan) are underway, with the purchase of a vacant building near the new four lane state highway being constructed in the rural center of the parish and projected to bring growth north.

A new training facility has been in the long range plan for many years. The current facility is in an old junior high school, with some parts of the facility over 80 years old. The agency has been applying for state funding to assist with this project and this year we were successful in getting awarded funds for the design phase.

### Vehicles, Equipment and Technology

Vehicles, equipment and technology are important to the long range plan to serve the public effectively and keep our employees safe. Selling older units at auction each year and using proceeds to purchase new units, helps reduce maintenance costs and provides deputies with newer, safer vehicles. With the recent nationwide vehicle shortage, it has been challenging to replace vehicles on our preferred timeline but we are making steady progress. We are also making investments in other essential equipment in fiscal year 2024 to keep our deputies and the public safe. With the assistance of grant funding, we are expanding the body-worn camera program. We are also upgrading 380 Tasers and will take delivery of two high water vehicles purchased with state funding.

### Compensation and Benefits

Personnel costs account for 63% of all budgeted expenditures in fiscal year 2024 and increasing deputy pay has been a major initiative. In October of 2022, the salary for all positions was increased by \$5,000, on top of annual raises provided in July of that year. This was the third substantial adjustment in sixteen months for entry-level employees. We are now positioned as one of the best paid law enforcement agencies in our area. The long range plan includes annual pay increases and comprehensive benefits for employees and their families. The sheriff is also preparing for the long term impact of Other Post-Employment Benefits (OPEB) owed to qualifying retirees. With a contribution this year of \$2.5 million into the St. Tammany Retired Employee Insurance Fund (STREIF), the sheriff has funded a total of \$7.5 million towards this growing liability.

### Revenue and Reserves

Understanding that our community depends on us to operate effectively, even during the worst of times, it is critical the agency has strong financial reserves available and the funds to operate even during economic downturns or disasters. Not only is this accomplished through conservative spending and long range planning, but the agency takes advantage of opportunities to increase non-tax revenue or obtain funding from other sources. Besides the funding sources previously mentioned, the decision this year to take advantage of the high interest rate environment by managing cash closely and investing funds in the Louisiana Asset Management Pool, Inc. (LAMP), resulted in \$2 million of interest revenue for fiscal year 2023. LAMP is a liquid and safe management tool, specifically designed for local governments in our state. Another critical decision this year, was to reduce the tax burden on local citizens by maintaining the rolled back rate of ad valorem millage at 11.14. The lower millage is now a permanent reduction in the rate since we are going into a reassessment year. It is estimated this will save St. Tammany property owners \$1.37 million annually.

### Relevant Financial Policies

The Sheriff's Office has established and adopted comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance, and support the Sheriff's Office commitment to sound financial management and financial stability. These policies can be found within the notes to the financial statements on pages 71 - 121.

### Acknowledgements

For the tenth consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the St. Tammany Parish Sheriff's Office for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2022. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

Respectfully submitted,

Randy Smith

Sheriff

Andrea Cossé, CPA, CGMA Chief Financial Officer

Adlea Cosse



### Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

## St. Tammany Parish Sheriff's Office Louisiana

For its Annual Comprehensive Financial Report For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO

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

### PRINCIPAL ELECTED AND APPOINTED OFFICIALS

AS OF JUNE 30, 2023

SHERIFF Randy Smith



CHIEF DEPUTY Jeff Boehm



CFO Andrea Cosse



DEPUTY CHIEF George Cox



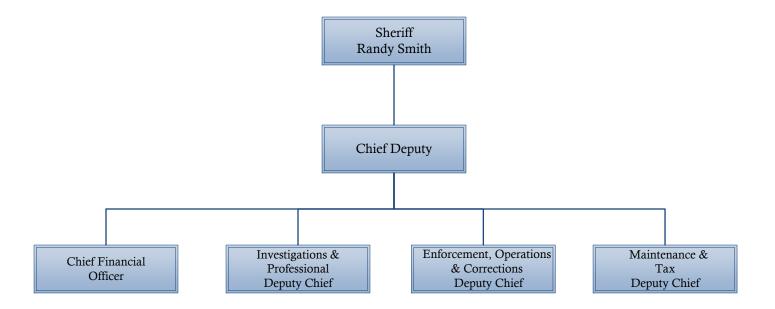
DEPUTY CHIEF
Bret Ibert



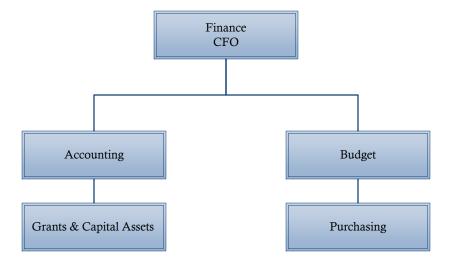
DEPUTY CHIEF
Douglas Sharp



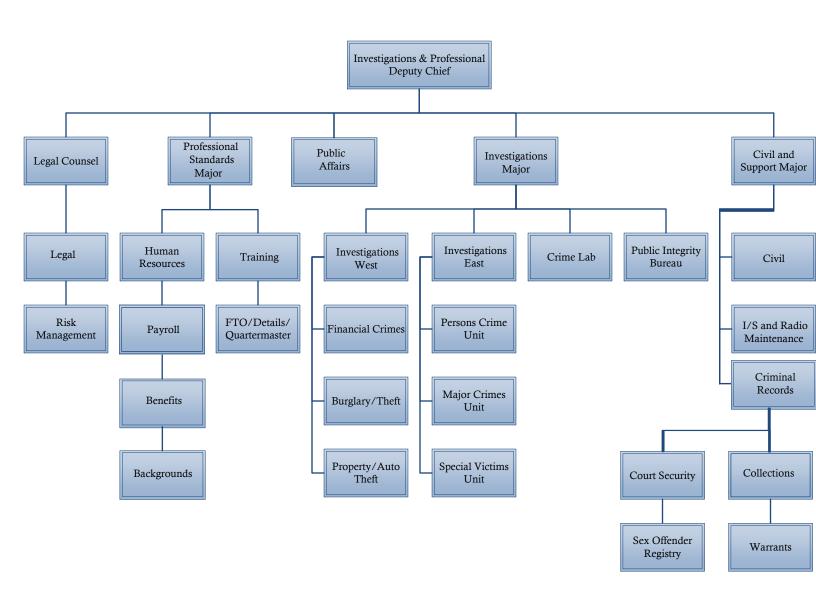
### **Sheriff and Executive Staff**



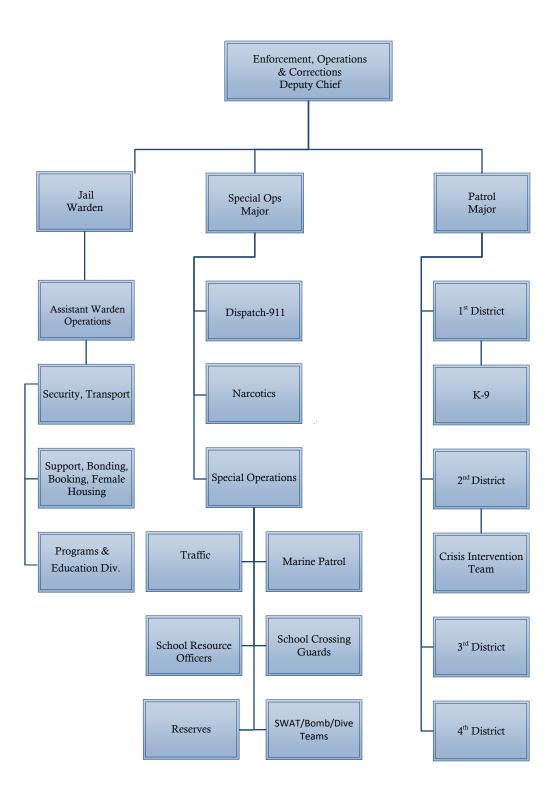
### Finance



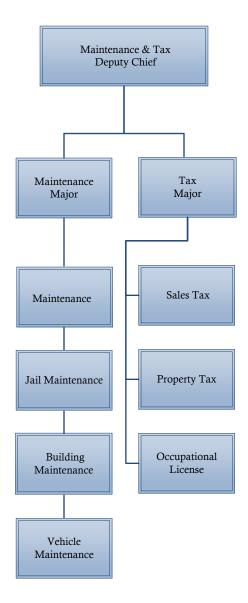
### **Investigations & Professional**

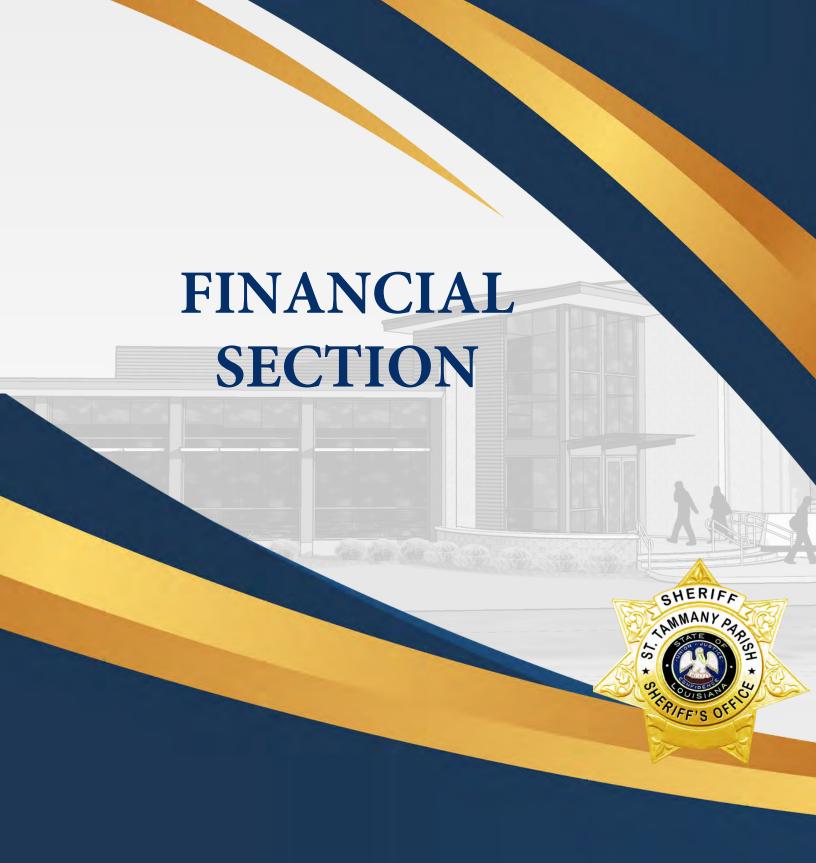


# **Enforcement, Operations & Corrections**



### Maintenance & Tax





ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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### INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Jail Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Change in Accounting Principle

As described in Note 14 to the financial statements, in 2023, the Sheriff adopted new accounting guidance, GASB Statement No. 96, Subscription-based Information Technology Arrangements. Our opinion is not modified with respect to this matter.

### Responsibility of Management for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

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

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (beginning on page 26), the schedule of changes in the net other post-employment benefit liability and related ratios, the schedule of employer contributions, and the schedule of investment returns (pages 121 - 123), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 127 - 128), be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying combining and individual non-major and fiduciary fund statements and schedules (beginning on page 131) and schedule of expenditures of federal awards (beginning on page 187) as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying ad valorem tax affidavit (page 147), the schedule of compensation, benefits and other payments to agency head (page 148) and the justice system funding schedules (beginning on page 149) as required by Act 87 of the 2020 regular legislative session are not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor. The accompanying information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major and fiduciary fund financial statements and schedules, the schedule of expenditures of federal awards, the ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head, and the justice system funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

### Other Information

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

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

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2023, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA December 29, 2023 \*\*\*This Page Intentionally Blank\*\*\*

# REQUIRED SUPPLEMENTAL INFORMATION (PART I)



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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

### Management's Discussion and Analysis

As management of the St. Tammany Parish Sheriff's Office (Sheriff's Office), we prepared this narrative overview and analysis of the financial activities for fiscal year 2023 that ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-11 of this report.

### Financial Highlights

- The sheriff's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$47,241,416, net position.
- The sheriff's total net position increased by \$13,974,115 in fiscal year 2023 primarily due to the net change in OBEP liability and related deferred inflows and outflows in the amount of \$5,166,208, higher interest and investment earnings compared to prior year in the amount of \$2,031,578 and \$1,835,999 in disaster recovery federal grant obligations for prior year expenditures.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$60,991,797, an increase of \$4,317,950 in comparison with the prior year. Approximately 47.3% of this amount, \$28,836,732, 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 \$28,887,122 and (\$50,390) for the Jail Special Revenue Fund for a combined unrestricted fund balance of \$28,836,732 or approximately 38.5% of General Fund and Jail Special Revenue Fund combined expenditures.

### Overview of the Financial Statements

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

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

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

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

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

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

### Management's Discussion and Analysis

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

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

The government-wide financial statements are on pages 43-44 of this report.

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

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

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

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

The combining statements referred to earlier in connection with non-major governmental funds and

# Management's Discussion and Analysis

custodial funds are presented immediately following the required supplementary information starting on page 136.

The St. Tammany Parish Sheriff's Office adopts an annual appropriated budget for its General Fund, Capital Projects Fund, and Special Revenue Funds. Budgetary comparison statements/schedules for these funds which demonstrate compliance with these budgets are on pages 54-55 and 138-141 of this report.

The basic governmental fund financial statements are on pages 48-55 of this report.

**Proprietary Funds.** The St. Tammany Parish Sheriff's Office maintains one proprietary fund, the Internal Service Fund. The Internal Service Fund is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. The basic proprietary fund financial statements are on pages 60-62 of this report.

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

The St. Tammany Parish Sheriff's Office maintains five fiduciary funds. The first is an OPEB trust fund and the remaining four fiduciary funds are custodial funds. The four custodial funds are combined into a single aggregated presentation of Total Custodial Funds with the OPEB trust fund on the fiduciary funds statements on pages 66-67 of this report. Individual fund data for each of the custodial funds is provided in the form of combining statements on pages 146-147. Each fund is outlined below.

- 1. St. Tammany Retired Employees' Insurance Trust Fund (STREIF) Act 142 of the 2019 Louisiana State Legislature and codified as Louisiana Revised Statute 13:5554.5 established the trust fund that accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan.
- 2. <u>Sheriff's Fund Custodial Fund</u> accounts for funds in connection with civil suits, sheriff sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.
- 3. <u>Tax Collector Custodial Fund</u> Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as collector of state, parish, and local taxes and fees. The Tax Collector Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples include, ad valorem taxes, redemption fees, sales & use taxes, occupational license renewals, and state revenue sharing.
- 4. <u>Jail Custodial Fund</u> accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon completion of their jail sentence. The Jail Custodial Fund also accounts for the collection and disbursement of certain fees charged to inmates upon incarceration.

# Management's Discussion and Analysis

5. <u>Fines and Cost Custodial Fund</u> – accounts for the collection and disbursement of fines and costs that are reviewed by the courts, in accordance with applicable law.

**Notes to the Financial Statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 71-121 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the St. Tammany Parish Sheriff's Office changes in net OPEB liability and related ratios, employer contributions, and investment return. Required supplementary information can be found on page 125-127 of this report.

The St. Tammany Parish Sheriff's Office has included the required supplemental information for the Sheriff's Office net pension liability (asset) and contributions to the Sheriff's Pension and Relief Fund. The required supplementary information can be found on pages 131 and 132.

# Government-Wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the St. Tammany Parish Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$47,241,416 at the close of the most recent fiscal year.

# Management's Discussion and Analysis

# St. Tammany Parish Sheriff's Office Net Position

	Governmental activities					
	2023	2022				
Current Assets	\$ 72,679,091	\$ 67,549,261				
Capital Assets, Net of Accumulated Depreciation	38,229,555	40,461,313				
Total Assets	110,908,646	108,010,574				
Deferred Outflows of Resources	31,907,458	15,201,860				
Current Liabilities	7,724,900	9,522,919				
Long-Term Liabilities	75,580,217	45,879,063				
Total Liabilities	83,305,117	55,401,982				
Deferred Inflows of Resources	12,269,571	34,543,151				
Net Position:						
Net Investment in Capital Assets	23,852,189	24,627,410				
Restricted for:						
Equitable Sharing	547,383	529,293				
Equipment	30,170	68,347				
Crime Lab Expenditures	903,171	927,592				
Opioid Abatement	540,602	-				
Debt Service	181,140	13,050				
Unrestricted	21,186,761	7,101,609				
Total Net Position	\$ 47,241,416	\$ 33,267,301				

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

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

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

The St. Tammany Parish Sheriff's Office overall net position increased \$13,974,115 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

# Management's Discussion and Analysis

increased \$13,974,115 from the prior fiscal year ending balance of \$33,267,301.

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

	Governmental Activities				
	2023	2022			
Program Revenues	•				
Charges and Services	\$ 22,931,703	\$ 21,530,120			
Operating Grants and Contributions	22,974,648	17,505,615			
General Revenues					
Taxes					
Ad Valorem Taxes	27,463,652	26,627,379			
Sales and Use Taxes	17,928,132	17,443,257			
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	48,704	18,203			
Gain on Sale of Assets	304,267	281,159			
Interest and Investment Earnings	2,107,062	75,484			
Other Revenues	215,415	369,968			
Total Revenues	93,973,583	83,851,185			
Expenses					
Public Safety	79,618,542	69,084,087			
Interest on Long-Term Debt	380,926	404,114			
Total Expenses	79,999,468	69,488,201			
Change in Net Position	13,974,115	14,362,984			
Net Position, Beginning of Year, as previously stated	33,267,301	18,897,536			
Prior Period Adjustment - Implementation of GASB Changes		6,781			
Net Position, Beginning of Year, as restated	33,267,301	18,904,317			
Net Position, End of Year	\$ 47,241,416	\$ 33,267,301			

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

Governmental activities revenues increased by 12.1%, while expenses increased by 15.1%. The main reason for higher revenue is increases in operating grants and contributions of \$5,469,033 and \$2,031,578 for interest and investment earnings. Increase in public safety expenses is primarily due to higher salary, benefits, professional fees, and insurance offset by expense reductions in other categories.

# Financial Analysis of Governmental Funds

As noted earlier, the St. Tammany Parish Sheriff's Office uses fund accounting to ensure and

# Management's Discussion and Analysis

demonstrate compliance with finance-related legal requirements.

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

On June 30, 2023, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$60,991,797; an increase of \$4,317,950 in comparison with the prior year. Approximately 47.3% of this amount, \$28,836,732, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is:

- 1) Amount not in spendable form (prepaid items) is \$646,446
- 2) Amount restricted for particular purposes is \$2,202,466
- 3) Amount committed for particular purposes is \$29,306,153

The General Fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2023, the unassigned fund balance in the General Fund was \$28,887,122 and the total fund balance was \$30,060,731. 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 52.8% of total General Fund expenditures. The total fund balance represents approximately 54.9% of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office General Fund increased by \$1,754,152. This is due to revenues exceeding expenditures for the fiscal year by \$13,257,632, offset by transfers out to other funds of \$12,016,804 as detailed in Note 20 on page 115, sale of general capital assets of \$362,439, other sources of financing from subscription based information technology arrangements of \$147,998 as detailed in Note 14 on page 111, and other sources of financing from leases of \$2,887 as detailed in Note 8 on page 91. This current year surplus is mainly due to higher interest and investment earnings of \$1,044,963, gains on disposition of assets, conservative spending and delaying some major initiatives.

During fiscal year 2023, the fund balance of the Jail Special Revenue Fund remained fully depleted at year end. Despite conservative spending practices in the Jail Special Revenue Fund, available revenue is insufficient to cover all expenditures, resulting in General Fund and Commissary Special Revenue Fund transfers to fund the excess costs. For fiscal year 2023, transfers were made from the General Fund and Commissary Special Revenue Fund to the Jail Special Revenue Fund in the amount of \$3,575,589.

The Capital Projects Fund, a major fund, had a \$3,598,286 increase in fund balance during the fiscal year 2023 which put the overall fund balance at \$28,833,031. The increase in fund balance was the result of transfers from the General Fund related to commitments to fund capital projects in the future offset by current year capital expenditures.

Proprietary Funds. The sheriff maintains one proprietary fund; the Internal Service Fund. The Internal

# Management's Discussion and Analysis

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

Unrestricted net position of the Internal Service Fund at the end of fiscal year 2023 was \$3,111,513. The increase in net position of the Internal Service Fund was \$1,055,910. The increase in net position is the result of transfers from the General Fund and interest and investment earnings.

#### General Fund Budgetary Highlights

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

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

		Final Amended	Difference Original to Final	,	Difference Final
Revenue Source	Original Budget	Budget	Budget	Actual Revenues	Budget to Actual
Ad Valorem Taxes	\$ 26,550,000	\$ 26,760,000	\$ 210,000	\$ 27,463,652	\$ 703,652
Sales and Use Taxes	16,500,000	17,700,000	1,200,000	17,928,132	228,132
Civil Fees	1,800,000	2,400,000	600,000	2,635,140	235,140
Salary Reimb. & Other Charges	5,000,878	5,250,670	249,792	5,483,634	232,964
Other Revenues	156,400	479,454	323,054	202,522	(276,932)

The budget related to ad valorem and sales and use taxes was increased in the final amended budget due to higher than expected collections. The original budget was conservative due to volatile economic conditions. However, collections in the last quarter of the fiscal year were even greater than expected in the amended budget.

Court proceedings continued to increase in the current fiscal year following the COVID-19 pandemic. Accordingly, revenue for Civil Fees was increased in the amended budget. Actual revenue was higher than projected in the final quarter of the fiscal year.

Other Revenues includes non-routine transactions that are not known when budgeting, such as insurance proceeds and disposition of property. Actual revenue was lower than budgeted this year due to proceeds from the sale of capital assets being budgeted in this category but presented as an other financing source for financial statement purposes.

# Management's Discussion and Analysis

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

			Difference		
		Final Amended	Difference Original to Final	Actual	Difference Final
Expenditures	Original Budget	Budget	Budget	Expenditures	Budget to Actual
Personnel Services	\$ 29,320,942	\$ 30,915,921	\$ 1,594,979	\$ 30,462,241	\$ (453,680)
Payroll Benefits	11,667,875	10,344,869	(1,323,006)	11,176,103	831,234
Operating Expenditures	6,461,790	5,870,298	(591,492)	4,575,348	(1,294,950)
Professional Fees	2,482,488	3,347,901	865,413	2,896,778	(451,123)
Debt Service - Principal	-	336,083	336,083	753,203	417,120

Almost half of the personnel services favorable variance is due to vacancies, about \$196,000 is for unused grant overtime which is awarded for multiple fiscal years which will be used in the next fiscal year, and departmental overtime was about \$30,000 lower than projected for the final quarter.

Unfavorable variance in payroll benefits is due to an increase in the amount of STREIF funding, which was approved to be doubled at year end but not included in the advertised budget.

Operating and professional fee expenditures had a favorable variance among many different categories with no large variance in any particular category. This was a combination of budgeting for rising costs that did not materialize in some categories and final quarter expenditures being lower than budgeted in other categories Expenditures related to lease payments and SBITAs were reclassed out of operating expenditures and into debt service expenditures as a result of implementation of GASB 87 and GASB 96, which were not yet known when the budget was amended.

Unfavorable budget to actual variances for debt service – principal expenditures are due to reclasses related to payments subscription based information technology arrangements now being accounted as debt payments in accordance with GASB 96.

#### Capital Assets and Debt Administration

Capital Assets. The Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2023 amounts to \$38,229,555 (net of accumulated depreciation/amortization). This investment in capital assets includes assets not in service, land, leasehold improvements, buildings, other equipment, communications equipment, and vehicles. The total decrease in capital assets for the current fiscal year was approximately \$2,231,758 or 5.5%. Primarily this is due to \$4,064,174 in new assets, offset by depreciation expense of \$6,237,760 and disposal of assets with net book value of \$58,172.

# Management's Discussion and Analysis

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

	Governmental Activities					
	2023	2022				
Assets not in Service	\$ 2,057,507	\$ 2,055,198				
Land	3,921,028	3,921,028				
Leasehold Improvements	106,556	120,799				
Buildings	12,774,139	13,487,660				
Other Equipment	2,458,645	2,350,868				
Right-to-Use Leased Equipment	28,439	86,584				
Right-to-Use Leased Building	240,868	452,200				
Right-to-Use Leased Radio Towers and Land	474,222	546,438				
Subscription-Based IT Arrangements	951,612	1,223,439				
Communication Equipment	7,978,240	9,481,183				
Vehicles	7,238,299	6,735,916				
Totals	\$ 38,229,555	\$ 40,461,313				

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

- Purchase of 68 vehicles in order to replenish fleet following supply chain issues with prior year vehicle orders for \$2,556,538.
- Sold over 100 assets at auction, including vehicles, boats and obsolete equipment.
- Depreciation/amortization expense for the year was \$6,237,760.
- Leased Equipment relates to leased agreements for buildings, office equipment, and emergency radio tower system assets which qualify as leases in accordance with GASB 87. See Note 8 for additional information. Subscription-Based IT Arrangements relate to subscription assets for information technology software to track employee timekeeping, provide officer safety technology, and to assist with data analysis that qualify as SBITAs in accordance with GASB 96. See Note 14 for additional information.

Additional information on the Sheriff's Office capital assets can be found in Note 7 on page 90 of this report.

#### Long-term Liabilities

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

On December 9, 2020, the sheriff issued \$4,645,000 in Limited Tax Refunding Bonds with interest rates of 3.0%. The proceeds were used to advance refund \$4,860,000 of outstanding Series 2011 Limited Tax Revenue Bonds which were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and equipment, and paying the costs of issuance thereof. A bond premium was included at disbursement in the value of \$425,989. The advance refunding reduced its total debt service payments by \$459,231

# Management's Discussion and Analysis

and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$389,037.

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

At the end of fiscal year 2023, the St. Tammany Parish Sheriff's Office had total bonded debt outstanding of \$11,779,224. The bond premium is included with the general obligation bonds as certificate of indebtedness payable in the current year statements.

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

	Governmental Activities					
	2023	2022				
Claims and Judgments	\$ 1,729,996	\$ 1,625,000				
Certificate of Indebtedness Payable	11,779,224	13,359,894				
SBITA obligations payable	954,317	1,223,439				
Lease Liability	771,486	1,104,682				
Net Pension Liability (Asset)	37,851,278	(2,224,665)				
Net OPEB Liability	25,034,236	30,481,732				
Totals	\$78,120,537	\$ 45,570,082				

In fiscal year 2023, the St. Tammany Parish Sheriff's Office total debt increased by \$32,550,455 or 71%. This was primarily the result of the increase in the net pension liability (asset) of \$40,075,943. For more detail on the net pension liability, see Note 11.

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

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

Additional information on the St. Tammany Parish's Sheriff's Office long-term debt and other long-term liabilities can be found in Notes 8-11 and Notes 14-15 on pages 91-113 of this report.

# 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 2023-2024 fiscal year budget.

• As the COVID-19 pandemic diminishes, the economy faces new risks. Maintaining a balance between keeping property mills steady while assuring sufficient revenue inflow and operating reserves is a significant challenge during a period of economic slowdown and high inflation. This climate plays a large role in the timing of any capital improvements or large purchases. The agency has taken a cautious approach to revenue projections, especially for sales tax collections. Sales tax collections are highly dependent on the health of the economy and driven by consumer spending, which can slow during uncertain times.

While there remains a great deal of uncertainty as it pertains to future financial and economic projections, the local economy has remained fundamentally strong. The parish is experiencing an expansion of business activity, a steadily growing population and increased expectations from citizens.

The St. Tammany Parish Sheriff's Office recognizes that regional and national economic system may play a major force locally. Rapid changes in economic cycles and lower economic activity may cause budgetary constraints. The agency evaluates economic indicators, forecasts, and assumptions throughout the year to be able to anticipate changes in economic conditions. Managing spending needs, service levels and budget priorities are all driven by agency's strategic plan. Specific strategic goals need to be adequately matched with financial resources, thus proper timing of many projects is paramount and essential component of agency's strategic planning.

Louisiana's economy grew slower than the national average in the first quarter of 2023. Much of the national economic growth in the past year was caused by gains in the technology sector, which doesn't make up a large share of Louisiana's economy. However the Bureau of Economic Analysis found that in the first quarter of 2023, personal income rose 6.2 percent in Louisiana, outpacing the 5.1 percent nationwide increase.

- Following the most recent reassessment of real estate and personal property values within St. Tammany Parish, the law enforcement district's millage was lowered from 11.69 to 11.14. Total taxable assessed value for the law enforcement district increased by 11.45 percent at that time, while the revenue increased by 6.27 percent. Reassessment takes place every four years. Due to the large increase in property values, and in order to lower citizen's tax burden, it was decided to decrease the ad valorem tax millage. This resulted in modest 1.22 percent increase in revenue collections in the following year, as estimated for the Fiscal Year 2023. A close analysis was performed to make sure not to create a revenue windfall for STPSO. The sheriff adopted the lower millage again for the 2023 tax year (to be collected in Fiscal Year 2024).
- Per Louisiana law, the sheriff is responsible for operating the St. Tammany Parish Jail, while parish government is responsible for providing a sufficient facility and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes. A sales tax dedicated to jail operations expired in March 2018 after three renewal attempts by the St

# Management's Discussion and Analysis

Tammany Parish Government, which owns the parish jail. The Jail Special Revenue Fund was fully depleted in fiscal year 2020, even with drastic cuts. The Parish Government went to the taxpayers a fourth time to ask for a tax so they could fully fund their mandates for a criminal justice system and it failed. The Sheriff adopted a budget for 2023-2024 that expects the Parish to pay their full mandated costs. The Parish has failed to pay significant invoices in the last 18 months and recently adopted a budget to provide reimbursement for \$2.8 million short of the Sheriff's estimate of the parish's mandated costs for inmate care and jail operations in calendar year 2024. The St. Tammany Parish Government has filed a declaratory judgement requesting relief from numerous statutorily mandated funding obligations to various government entities, including the St. Tammany Parish Sheriff's Office. In September of 2023, the sheriff responded to the parish's request and demanded payment for the outstanding balance of unpaid invoices from June of 2022 forward. This ongoing uncertainty in funding could have a major impact to the fiscal year 2024 amended budget.

- An important investment for this agency is the salaries and benefits made available to employees. In the current environment, many agencies and businesses are competing for full-time employees putting more pressure on resources to hire and retain qualified employees. The sheriff's commitment to conservative spending permitted the funding of employee pay raises in July 2023, including a cost of-living (COLA) increase as well as merit raises, averaging 3.5 percent in the adopted budget. In addition, the sheriff's adopted budget for fiscal year 2024 increased an employer match on employee contributions to the deferred compensation plan from a maximum of 6 percent to 7 percent effective for the second half of the budget year. Contributions to this account promote securing retirement benefits that can grow on a tax-deferred basis to encourage employees to save for their future.
- The commercial and residential development in St. Tammany continues to grow; thus, investments in equipment and infrastructure are vital in order to keep up with the rapid growth and be proactive instead of reactive in serving our community. Due to limited funds, the Sheriff's Office continually evaluates and prioritizes capital expenditures. The adopted Fiscal Year 2024 budget sets aside \$500,000 in the General Fund for smaller departmental projects, including equipment and technology upgrades. The sheriff also appropriated in the Capital Projects Fund \$9.8 million for new vehicles, technology upgrades and construction costs of District headquarters.

#### Requests for Information

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

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# GOVERNMENT-WIDE FINANCIAL STATEMENTS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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# ST. TAMMANY PARISH, LOUISIANA

**Statement of Net Position** 

June 30, 2023

	vernmental ctivities
Assets	
Cash and Cash Equivalents	\$ 14,583,558
Investments	48,005,540
Receivables (Net of Allowance for Uncollectibles)	9,313,331
Lease Receivable	126,178
Prepaid Expenses	646,446
Other Assets	4,038
Capital Assets, Not Being Depreciated	5,978,535
Capital Assets, Net of Accumulated Depreciation	 32,251,020
Total Assets	 110,908,646
Deferred Outflows of Resources	
Deferred Outflows - Pension	29,035,278
Deferred Outflows - Other Post-Employment Benefits	 2,872,180
<b>Total Deferred Outflows of Resources</b>	 31,907,458
Liabilities	
Accounts Payable	2,258,165
Accrued Liabilities	551,982
Accrued Liabilities - Bond Interest	86,799
Compensated Absences	2,287,634
Long-Term Liabilities	
Current Portion	
Claims and Judgments	104,996
Certificates of Indebtedness Payable	1,630,670
SBITA obligations payable	502,538
Lease Liability	302,116
Noncurrent Portion	ŕ
Claims and Judgments	1,625,000
Certificates of Indebtedness Payable	10,148,554
SBITA obligations payable	451,779
Lease Liability	469,370
Net Pension Liability	37,851,278
Net Other Post-Employment Benefits Liability	 25,034,236
Total Liabilities	83,305,117
D.C. II G. C.C.	 , ,
Deferred Inflows of Resources Deferred Inflows - Pension	2,609,672
Deferred Inflows - Other Post-Employment Benefits	9,538,375
Deferred Inflows - Lease Related	121,524
<b>Total Deferred Inflows of Resources</b>	12,269,571
Net Position	
	22 052 100
Net Investment in Capital Assets	23,852,189
Restricted for:	5.45 000
Equitable Sharing	547,383
Equipment	30,170
Crime Lab	903,171
Opioid Abatement	540,602
Debt Service	181,140
Unrestricted	 21,186,761
Total Net Position	\$ 47,241,416

# ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Activities

For the Year Ended June 30, 2023

Net Position, End of Year

Net (Expense) Revenue and **Program Revenues** Changes in Operating **Net Position** Charges Grants and Governmental for Services **Activities Expenses** Contributions Activities Governmental Activities (33,712,191)Public Safety 79,618,542 22,931,703 22,974,648 Interest on Long-Term Debt 380,926 (380,926)**Total Governmental Activities** 79,999,468 22,931,703 22,974,648 \$ (34,093,117)**General Revenues** Taxes Ad Valorem Taxes 27,463,652 17,928,132 Sales and Use Taxes Intergovernmental Revenues Transfer from St. Tammany Parish Council 48,704 304,267 Gain on Sale of Assets Interest and Investment Earnings 2,107,062 Other Revenues 215,415 **Total General Revenues** 48,067,232 **Change in Net Position** 13,974,115 Net Position, Beginning of Year 33,267,301

\$ 47,241,416

# FUND FINANCIAL STATEMENTS GOVERNMENTAL FUNDS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Major Fund Descriptions Governmental Funds June 30, 2023

#### **General Fund**

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

#### Jail Special Revenue Fund

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

#### **Capital Projects Fund**

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

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Balance Sheet Governmental Funds June 30, 2023

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor overnmental Funds	Ge	Total overnmental Funds
Assets						
Cash and Cash Equivalents	\$ 8,023,455	\$ -	\$ 1,190	\$ 1,717,404	\$	9,742,049
Investments	17,878,357	-	29,586,581	540,602		48,005,540
Receivables (Net of Allowance for Uncollectibles)	3,735,311	5,578,020	-	-		9,313,331
Lease Receivable	126,178	-	-	-		126,178
Prepaid Items	596,056	50,390	-	-		646,446
Due from Other Funds	2,524,986	-	-	168,013		2,692,999
Other Assets	 4,038	-	-	-		4,038
Total Assets	\$ 32,888,381	\$ 5,628,410	\$ 29,587,771	\$ 2,426,019	\$	70,530,581
Liabilities						
Accounts Payable	\$ 818,370	\$ 358,430	\$ 754,740	\$ 326,625	\$	2,258,165
Accrued Liabilities	442,259	108,364	· -	1,359		551,982
Due to Other Funds	 168,013	2,524,986	-	<u>-</u>		2,692,999
Total Liabilities	 1,428,642	2,991,780	754,740	327,984		5,503,146
Deferred Inflows of Resources						
Unavailable Revenue - Federal Grants	1,277,484					1,277,484
Unavailable Revenue - Other Intergovernmental Revenues	1,277,464	2,636,630	-	-		2,636,630
Lease Related	121,524	2,030,030	_	-		121,524
Lease Related	 121,324					121,324
Total Deferred Inflows of Resources	 1,399,008	2,636,630				4,035,638
Fund Balances						
Nonspendable	596,056	50,390	-	-		646,446
Restricted, reported in:						
Special Revenue Funds-Crime Lab Equipment and Operations	-	-	-	903,171		903,171
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	181,140		181,140
Opioid Abatement Fund-Opioid Abatement				540,602		540,602
General Fund-Equitable Sharing	547,383	-	-	-		547,383
General Fund-Equipment	30,170	-	-	-		30,170
Committed, reported in:						
Capital Projects Fund-General Capital Projects	-	-	28,833,031	-		28,833,031
Special Revenue Funds-Equipment and Facilities	-	-	-	473,122		473,122
Unassigned	 28,887,122	(50,390)	-	-		28,836,732
Total Fund Balances	30,060,731	-	28,833,031	2,098,035		60,991,797
Total Liabilities, Deferred Inflows of Resources,						
and Fund Balances	\$ 32,888,381	\$ 5,628,410	\$ 29,587,771	\$ 2,426,019	\$	70,530,581

# ST. TAMMANY PARISH, LOUISIANA

**Reconciliation of the Balance Sheet** 

Governmental Funds to the Government-Wide Statement of Net Position June 30, 2023

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

Total Fund Balances	\$ 60,991,797
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	38,229,555
Deferred Outflows of Resources Related to Pension and OPEB	31,907,458
Internal service funds are used by management to charge liability claims and related expenses to individual funds and are included in governmental activities in the Statement of Net Position	
less interfund receivables.	3,111,513
Accrued Liabilities - Bond Interest	(86,799)
Other long-term assets that are not available to pay for current period expenditures and, therefore, are deferred.	3,914,114
Compensated Absences	(2,287,634)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(11,779,224)
SBITA obligations payable	(954,317)
Lease Liability	(771,486)
Net Pension Liability	(37,851,278)
Net Other Post-Employment Benefit Liability	(25,034,236)
Deferred Inflows of Resources - Related to Pension and OPEB	 (12,148,047)
Net Position of Governmental Activities	\$ 47,241,416

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2023

	Jail Special		Special	Capital	Total Nonmajor	Total	
		General Fund		Revenue Fund	Projects Fund	Governmental Funds	Governmental Funds
Revenues							
Ad Valorem Taxes	\$	27,463,652	\$	-	\$ -	\$ -	\$ 27,463,652
Sales and Use Taxes		17,928,132		-	-	-	17,928,132
Intergovernmental Revenues							
Transfer from St. Tammany Parish Council		-		48,704	-	-	48,704
Federal Grants		1,231,676		-	-	-	1,231,676
State Revenue Sharing		476,419		-	-	-	476,419
State Supplemental Pay		2,526,982		477,922	-	5,393	3,010,297
Louisiana Department of Corrections Program		-		775,068	-	-	775,068
Opioid Settlement Funds		-		-	-	536,140	536,140
Other Intergovernmental Revenues		1,493,371		9,302,489	-	-	10,795,860
Fees, Charges and Commissions for Services							
Commissions							
Sales and Use Taxes		3,658,343		-	-	-	3,658,343
Other		1,136,188		871,801	-	551,874	2,559,863
Civil Fees		2,635,140		-	-	-	2,635,140
Criminal Fees		706,990		-	-	210,061	917,051
Keeping of Prisoners		-		5,686,577	-	-	5,686,577
Tax Research and Other Services		1,965,495		-	-	=	1,965,495
Salary Reimbursements & Other Charges for Services		5,483,634		-	-	25,600	5,509,234
Interest and Investment Earnings		1,094,569		-	913,634	42,949	2,051,152
Other Revenues	_	202,522		12,893	-	-	215,415
Total Revenues		68,003,113		17,175,454	913,634	1,372,017	87,464,218
Expenditures							
Public Safety							
Personnel Services		30,462,241		8,926,478	-	44,955	39,433,674
Payroll Benefits		11,176,103		2,548,012	-	13,265	13,737,380
Operating Expenditures		4,575,348		3,485,693	-	185,743	8,246,784
Professional Fees		2,896,778		4,434,554	-	-	7,331,332
Materials and Supplies		1,217,187		312,831	-	-	1,530,018
Travel and Education		181,099		104,515	-	-	285,614
Insurance		2,386,286		269,007	-	64,401	2,719,694

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

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds (Continued) For the Year Ended June 30, 2023

				Jail Special		Capital	7	Total Nonmajor		Total
	General Fund		Revenue Fund		Projects Fund			vernmental Funds	Go	overnmental Funds
Expenditures (Continued)										
Debt Service										
Principal	\$	753,203	\$	-	\$	-	\$	1,515,000	\$	2,268,203
Interest		65,309		-		-		392,650		457,959
Capital Outlays		1,031,927		61,353		2,970,894		-		4,064,174
Total Expenditures		54,745,481		20,142,443		2,970,894		2,216,014		80,074,832
Excess (Deficiency) of Revenues										
Over (Under) Expenditures		13,257,632		(2,966,989)		(2,057,260)		(843,997)		7,389,386
Other Financing Sources (Uses)										
Transfers In		-		3,575,589		5,655,546		2,067,875		11,299,010
Transfers Out		(12,016,804)		(608,600)		-		(2,258,366)		(14,883,770)
Sale of General Capital Assets		362,439		-		-		-		362,439
Subscription-Based Information Technology Arrangements		147,998		-		-		-		147,998
Leases (as Lessee)		2,887		-		-		-		2,887
<b>Total Other Financing Sources (Uses)</b>		(11,503,480)		2,966,989		5,655,546		(190,491)		(3,071,436)
Net Change in Fund Balances		1,754,152		-		3,598,286		(1,034,488)		4,317,950
Fund Balances, Beginning of Year		28,306,579		-		25,234,745		3,132,523		56,673,847
Fund Balances, End of Year	\$	30,060,731	\$	_	\$	28,833,031	\$	2,098,035	\$	60,991,797

# 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, 2023

Net Changes in Fund Balances - Total Governmental Funds		\$ 4,317,950
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.		(0.173.50()
This is the amount by which depreciation exceeds capital outlay.		(2,173,586)
The net effect of various transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.  Net book value of capital assets disposed		(58,172)
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 (asset).		(3,019,798)
Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds.		2,153,261
Lease liabilities, SBITAs payable, and the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items.		2,182,988
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.  Earned but unavailable intergovernmental revenue	2,636,630	
Earned but unavailable federal grants	1,277,484	
		3,914,114

# ${\bf ST.\ TAMMANY\ PARISH\ SHERIFF'S\ OFFICE}$

# ST. TAMMANY PARISH, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Government-Wide Statement of Activities (Continued) For the Year Ended June 30, 2023

Change in accrued interest on long-term debt does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.	11,363
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.	81,813
Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amounts earned during the year.	(343,094)
Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense/benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources.	2,581,448
Governmental funds report transfers between funds as other financing uses. However, in the Statement of Activities, contributions from the General Fund and Jail Special Revenue Fund to fund the OPEB trust is incorporated into the change in net OPEB liability and related deferred outflows and inflows of resources.	2,584,760
Internal service funds are used to charge the costs of liability insurance to the individual funds.	1,741,068
Change in Net Position	\$ 13,974,115

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual General Fund For the Year Ended June 30, 2023

	Budget			Variance with			
		Original		Final	Actual	Fin	al Budget
Revenues							
Ad Valorem Taxes	\$	26,550,000	\$	26,760,000	\$ 27,463,652	\$	703,652
Sales and Use Taxes		16,500,000		17,700,000	17,928,132		228,132
Intergovernmental Revenues							
Federal Grants		42,250		1,443,513	1,231,676		(211,837)
State Revenue Sharing		471,173		476,419	476,419		-
State Supplemental Pay		2,326,231		2,538,791	2,526,982		(11,809)
Other Intergovernmental Revenues		1,505,438		1,560,224	1,493,371		(66,853)
Fees, Charges and Commissions for Services							
Commissions							
Sales and Use Taxes		3,300,000		3,560,000	3,658,343		98,343
Other		905,000		1,080,000	1,136,188		56,188
Civil Fees		1,800,000		2,400,000	2,635,140		235,140
Criminal Fees		659,500		687,100	706,990		19,890
Tax Research and Other Services		962,000		1,782,940	1,965,495		182,555
Salary Reimbursements & Other Charges for Services		5,000,878		5,250,670	5,483,634		232,964
Interest and Investment Earnings		36,900		957,664	1,094,569		136,905
Other Revenues		156,400		479,454	202,522		(276,932)
Total Revenues		60,215,770		66,676,775	68,003,113		1,326,338
Expenditures							
Public Safety							
Personnel Services		29,320,942		30,915,921	30,462,241		453,680
Payroll Benefits		11,667,875		10,344,869	11,176,103		(831,234)
Operating Expenditures		6,461,790		5,870,298	4,575,348		1,294,950
Professional Fees		2,482,488		3,347,901	2,896,778		451,123
Materials and Supplies		967,152		1,373,596	1,217,187		156,409
Travel and Education		285,530		281,679	181,099		100,580
Insurance		1,709,200		2,329,704	2,386,286		(56,582)
Debt Service		1,705,200		2,025,701	2,500,200		(00,002)
Principal		_		336,083	753,203		(417,120)
Interest		_		28,606	65,309		(36,703)
Capital Outlays		915,275		747,014	1,031,927		(284,913)
Total Expenditures		53,810,252		55,575,671	54,745,481		830,190
_		,,-		, ,	- ,, -		
Excess of Revenues Over Expenditures		6,405,518		11,101,104	13,257,632		2,156,528
Other Financing Sources (Uses)		, ,		, ,	, ,		
Transfers Out		(6,693,465)		(12,865,236)	(12,016,804)		848,432
Sale of General Capital Assets		(0,075,405)		(12,003,230)	362,439		362,439
Subscription-Based Information Technology		-		-	302,439		302,439
-					147,998		147 009
Arrangements		-		4 201			147,998
Leases (as Lessee)		-		4,281	2,887		(1,394)
Total Other Financing Uses		(6,693,465)		(12,860,955)	(11,503,480)		1,357,475
Net Changes in Fund Balance	\$	(287,947)	\$	(1,759,851)	1,754,152	<b>¢</b>	3,514,003
<u>o</u>	φ	(201,741)	Ф	(1,137,031)		\$	3,314,003
Fund Balance, Beginning of Year					 28,306,579		
Fund Balance, End of Year					\$ 30,060,731		

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Jail Special Revenue Fund For the Year Ended June 30, 2023

	Budget				Variance with	
		Original	Final	Actual	Fi	nal Budget
Revenues						
Intergovernmental Revenues						
Transfer from St. Tammany Parish Council	\$	-	\$ 46,823	\$ 48,704	\$	1,881
State Supplemental Pay		517,435	457,705	477,922		20,217
Louisiana Department of Corrections Program		953,790	844,872	775,068		(69,804)
Other Intergovernmental Revenues		15,637,687	8,750,000	9,302,489		552,489
Fees, Charges and Commissions for Services						
Other Commissions		825,000	860,000	871,801		11,801
Keeping of Prisoners		5,957,264	5,736,764	5,686,577		(50,187)
Interest Earnings		100	100	-		(100)
Other Revenues		12,000	12,000	12,893		893
Total Revenues		23,903,276	16,708,264	17,175,454		467,190
Expenditures						
Public Safety						
Personnel Services		9,963,610	9,258,081	8,926,478		331,603
Payroll Benefits		2,989,673	2,589,908	2,548,012		41,896
Operating Expenditures		3,703,741	3,814,810	3,485,693		329,117
Professional Fees		4,840,836	4,624,915	4,434,554		190,361
Materials and Supplies		376,912	385,212	312,831		72,381
Travel and Education		61,696	98,093	104,515		(6,422)
Insurance		318,010	291,310	269,007		22,303
Capital Outlays		3,378,200	31,914	61,353		(29,439)
Total Expenditures		25,632,678	21,094,243	20,142,443		951,800
Excess (Deficiency) of Revenues						
Over (Under) Expenditures		(1,729,402)	(4,385,979)	(2,966,989)		1,418,990
Other Financing Sources (Uses)						
Transfers In		1,582,891	4,994,579	3,575,589		(1,418,990)
Transfers Out		(304,300)	(608,600)	(608,600)		
Total Other Financing Sources (Uses)		1,278,591	4,385,979	2,966,989		(1,418,990)
Net Changes in Fund Balance	\$	(450,811)	\$ <u>-</u>	-	\$	
Fund Balance, Beginning of Year				-		
Fund Balance, End of Year				\$ 		

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# FUND FINANCIAL STATEMENTS PROPRIETARY FUND



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Fund Description Proprietary Fund June 30, 2023

# **Internal Service Fund (Risk Management)**

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

# ST. TAMMANY PARISH, LOUISIANA

**Statement of Net Position** 

**Proprietary Fund - Internal Service Fund** 

**Total Long Term Liabilities** 

June 30, 2023

**Net Position**Unrestricted

Current Assets	_	
Cash and Cash Equivalents	\$	4,841,509
Total Current Assets		4,841,509
Current Liabilities		
Claims and Judgments		104,996
Total Current Liabilities		104,996
Long Term Liabilities Claims and Judgments		1,625,000

1,625,000

\$ 3,111,513

# ST. TAMMANY PARISH, LOUISIANA

Statement of Revenues, Expenses, and

**Changes in Net Position** 

**Proprietary Fund - Internal Service Fund** 

For the Year Ended June 30, 2023

Operating R	Levenues
-------------	----------

Fund Premiums	\$ 1,184,728
<b>Total Operating Revenues</b>	1,184,728
Operating Expenses Claims and Legal Fees	1,184,728
Total Operating Expenses	1,184,728
Operating Income (Loss)	-
Nonoperating Revenues Interest Earned	55,910
Income (Loss) Before Transfers	55,910
Transfers in	1,000,000
Change in Net Position	1,055,910
Net Position, Beginning of Year	2,055,603
Net Position, End of Year	\$ 3,111,513

# ST. TAMMANY PARISH, LOUISIANA

**Statement of Cash Flows** 

**Proprietary Fund - Internal Service Fund** 

For the Year Ended June 30, 2023

Cash Flows from Operating Activities	
Fund Premiums	\$ 1,869,886
Claims and Legal Fees	 (1,956,912)
Net Cash Used for Operating Activities	(87,026)
Cash Flows from Investing Activities	
Interest Earned	 55,910
Net Cash Provided by Investing Activities	55,910
Cash Flows from Noncapital Financing Activities	
Transfers from other funds	 1,000,000
Net Cash Provided by Investing Activities	1,000,000
Net Increase in Cash and Cash Equivalents	968,884
Cash and Cash Equivalents, Beginning of Year	3,872,625
Cash and Cash Equivalents, End of Year	\$ 4,841,509
Reconciliation of Operating Income to Net Cash	
Used for Operating Activities	
Operating Income (Loss)	\$ -
Adjustments to Reconcile Operating Income to	
Net Cash Used for Operating Activities:	
Change in Interfund Receivable	685,158
Change in Claims and Judgments Liability	 (772,184)
Net Cash Used for Operating Activities	\$ (87,026)

# FUND FINANCIAL STATEMENTS FIDUCIARY FUNDS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Fund Descriptions Fiduciary Funds June 30, 2023

#### St. Tammany Retired Employees' Insurance Fund (STREIF)

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

#### **Custodial Funds**

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

#### ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Fiduciary Net Position - Fiduciary Funds June 30, 2023

	St. Tammany Retired Employees' Insurance Trust Fund		Total Custodial Funds	
Assets				
Cash and Cash Equivalents				
Deposits - Restricted	\$	-	\$	5,036,070
Deposits - Other		-		27,853,236
Property Tax Receivable		-		1,175,531
Investments		7,480,556		
Total Assets		7,480,556	\$	34,064,837
Liabilities				
Due to local governments	\$	-	\$	28,809,338
Due to others		-		219,429
Total Liabilities		-		29,028,767
Net Position				
Restricted for other postemployment benefits		7,480,556		-
Restricted for individuals and organizations		-		4,920,047
Restricted for other governments				116,023
Total Net Position	\$	7,480,556	\$	5,036,070

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

#### ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended June 30, 2023

For the Year Ended June 30, 2023	St. Tammany Retired Employees' Insurance Trust Fund		Total Custodial Funds
Additions			
Employer contributions	\$	2,584,760	\$ _
Criminal fines and fees collected for other governments		-	3,283,279
Fees collected for other organizations		-	69,455
Inmate Trust Funds received		-	2,601,976
Interest income collected for other governments		-	519,899
Property taxes collected for other governments		-	320,064,848
Delinquent interest income collected for other governments		-	856,831
Sales taxes collected for other governments		-	297,182,341
Occupational license fees collected for other governments		-	4,228,741
State revenue sharing funds received for other governments		_	4,816,733
Redemption fees collected for other governments		_	77,420
Bail bond cash receipts		-	169,860
Funds received in connection with civil suits and sheriff's sales		_	9,938,906
Garnishments received		-	2,296,635
Investment comings			
Investment earnings Interest and dividends		155,500	
Net increase in fair value of investments		189,256	-
Total investment earnings (loss)	-	344,756	 
Less investment expense		25,095	-
Net investment earnings (loss)		319,661	<u>-</u>
Tvet investment earnings (1033)		317,001	 
Total Additions		2,904,421	 646,106,924
Deductions			
Fees disbursed to other governments		-	4,227,861
Fees disbursed to other organizations		-	11,312,191
Inmate Trust Funds disbursed		-	2,656,748
Interest income disbursed to other governments		-	447,383
Property taxes disbursed to other governments		-	320,291,544
Delinquent interest disbursed to other governments		-	864,021
Sales taxes disbursed to other governments			297,250,988
Occupational license fees disbursed to other governments		-	4,228,741
State Revenue Sharing funds disbursed to other governments		-	4,816,733
Redemption fees Paid to Clerk of Court			 77,420
Total Deductions		-	 646,173,630
Net Increase (Decrease) in Fiduciary Net Position		2,904,421	 (66,706
Net Position - Beginning of Year		4,576,135	5,102,776
		, ,	

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

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# NOTES TO THE FINANCIAL STATEMENTS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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#### Notes to the Financial Statements

#### Note 1. Summary of Significant Accounting Policies

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

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

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

#### **Reporting Entity**

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

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

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

#### **Basis of Presentation**

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

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

#### Notes to the Financial Statements

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

#### **Government-Wide Financial Statements**

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

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

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

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

#### **Fund Financial Statements**

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

The sheriff reports the following major governmental funds:

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

#### Notes to the Financial Statements

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

#### Fund Financial Statements (Continued)

Additionally, the sheriff reports the following fund types:

- The Internal Service Fund is a proprietary fund used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Claims and judgments liability includes provision for claims reported but not yet paid as of the fiscal year end.
- The Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and, therefore, cannot be used to support the sheriff's programs. The funds accounted for in this category by the sheriff are custodial funds and an OPEB Trust Fund. The OPEB Trust Fund accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan. The Custodial Funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action.

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

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

#### Measurement Focus/Basis of Accounting

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

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

#### Notes to the Financial Statements

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

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

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

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

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

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

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

#### **Annual Budget**

The proposed 2022-2023 budgets for the General Fund, the Jail Special Revenue Fund, the Capital Projects Fund, the Commissary Special Revenue Fund, and the Crime Lab Special Revenue Fund were made available for public inspection at the Sheriff's Office on June 1, 2022. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Monday, June 13, 2022. 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 Tuesday, June 13, 2023 at a public hearing after being advertised as amended in the official journal to also include the Opioid Abatement Special Revenue Fund. All appropriations lapsed at year-end.

#### Notes to the Financial Statements

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

#### **Budgetary Basis of Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, the Jail Special Revenue Fund, the Capital Projects Fund, the Commissary Special Revenue Fund, the Opioid Abatement Special Revenue Fund, and the Crime Lab Special Revenue Fund. Other funds do not have appropriated budgets since other means control the use of these resources.

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

#### **Estimates**

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

#### Cash, Cash Equivalents, and Investments

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

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2023, the sheriff's investments consisting of cash equivalents and money market funds are reported at fair value based on published market prices.

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

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

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

#### Notes to the Financial Statements

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

#### Cash, Cash Equivalents, and Investments (Continued)

Investments are reported in accordance with GASB No. 72, Fair Value Measurement and Application. The Louisiana Asset Management Pool (LAMP) investment, which is an external investment pool administered by a non-profit corporation organized under State of Louisiana law, is stated at fair value and the value of the position in the external investment pool is the same as the net asset value of the pooled shares. Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Unrealized gains and losses on investments recorded at fair value are included in investment income.

#### **Prepaid Items**

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

#### **Capital Assets**

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

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

	Estimated
Asset Class	Useful Lives
Other Equipment	3 - 5 Years
Vehicles	3 - 5 Years
Right to Use Lease Asset	4 - 43 Years
Communication Equipment	10 Years
Leasehold Improvements	5 - 30 Years
Buildings	30 Years

#### Leases

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

#### Notes to the Financial Statements

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

#### Leases (Continued)

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

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

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

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

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

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

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

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

#### Notes to the Financial Statements

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

#### Leases (Continued)

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

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

#### Subscription-Based Information Technology Arrangements (SBITAs)

For the year ended June 30, 2023, the sheriff adopted GASB Statement No. 96, subscription-based information technology arrangements (SBITAs). The implementation of this standard established accounting and financial reporting for all SBITAs. SBITAs, which include software contracts, are reported in the governmental activities column in the government-wide financial statements. A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITA contracts contain non-cancellable terms of 12 months or greater; or non-cancellable terms of 12 months or less with the option to extend (regardless of the probability of being exercised). SBITAs are recorded at the net present value of subscription payments expected to be made during the subscription term, plus any payments made to the SBITA vendor before the commencement of the subscription term and certain direct costs (less any incentives). A subscription asset is amortized over the shorter of the subscription term or the useful life of the underlying IT asset. The sheriff established its SBITA contract threshold at \$20,000.

#### **Compensated Absences**

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

#### Notes to the Financial Statements

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

#### **Compensated Absences (Continued)**

The following is a summary of the compensated absences liability for the fiscal year ended June 30, 2023.

Balance			Balance	Due within
July 1, 2022	Additions	<b>Deductions</b>	June 30, 2023	One Year
\$ 1,944,540	\$ 2,472,225	\$ (2,129,131	) \$ 2,287,634	\$ 2,287,634

#### **Interfund Transactions**

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Notes to the Financial Statements

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

#### **Net Position Classifications**

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

- Net Investment in Capital Assets The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings (including accounts payable) that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount. Current year net investment in capital assets includes \$872,339 of accounts payable related to capital outlay.
- Restricted Net Position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.
- Unrestricted Net Position all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

#### **Net Position Flow Assumption**

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

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

#### **Fund Balance Classifications**

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

#### Notes to the Financial Statements

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

#### **Fund Balance Classifications (Continued)**

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

- Nonspendable This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
- Restricted This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the sheriff to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
- Committed This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by the sheriff. Those committed amounts cannot be used for any other purpose unless the sheriff removes or changes the specified use by taking the same type of action it employed previously to commit those amounts. Fund balance amounts are committed through a formal notification by the sheriff.
- Assigned This component consists of amounts constrained by the sheriff's intent to be used for specific purposes, but are neither restricted nor committed. Fund balances may be assigned through the following: 1) The sheriff assigns amounts for a specific purpose 2) All remaining positive spendable amounts in the governmental funds, other than the General Fund, that are neither restricted nor committed.
- Unassigned This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund. When both restricted and unrestricted resources are available for use, it is the sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are available for use it is the sheriff's policy to use committed resources first, then assigned, and then unassigned as they are needed.

#### Notes to the Financial Statements

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

#### **Fund Balance Flow Assumption**

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

#### Proprietary Fund Operating and Nonoperating Revenues and Expenses

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

#### **Pensions**

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

#### **Other Post-Employment Benefits**

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

#### Notes to the Financial Statements

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

#### Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2023 fiscal year. The Sheriff has adopted and implemented these statements in preparations of the financial statements for the year ended June 30, 2023.

- 1. Statement No. 91 Conduit Debt Obligations (2023)
- 2. Statement No. 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements (2023)
- 3. Statement No. 96 Subscription-Based Information Technology Arrangements (2023)
- 4. Statement No. 99 Omnibus (2023)

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the sheriff's fiscal year 2023.

- 1. Statement No. 100 Accounting Changes and Error Corrections (2024)
- 2. Statement No. 101 Compensated Absences (2025)

The sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2024 and later.

#### Notes to the Financial Statements

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

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

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

One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense." The details of this \$2,173,586 difference are as follows:

Capital outlays	\$ 4,064,174
Depreciation/amortization expense	 (6,237,760)
	\$ (2,173,586)

Governmental funds report employer contributions to its pension plan as expenditures. However, in the Statement of Activities, pension expense represents the sheriff's proportionate share of the Sheriffs' Pension and Relief Fund's change in net pension liability. See note 11 for more information. The detail of this \$3,019,798 is as follows:

Pension expense	\$ (7,449,000)
Pension plan contributions	4,429,202
Pension plan expense in excess of pension plan contributions	\$ (3,019,798)

Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds. See Note 11 for more detailed information. The detail of this \$2,153,261 is as follows:

Revenue from sheriff's proportionate share of non-employer contributions \$ 2,153,261

#### Notes to the Financial Statements

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

Another element of that reconciliation states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position." The details of the \$2,182,988 difference are as follows:

Principal repayments and premium amortization on Certificates of	
Indebtedness Payable	\$ 1,580,670
Decrease in SBITA liability, net of additions and repayments	269,122
Decrease in lease obligations, net of additions and repayments	333,196
	\$ 2,182,988

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

Accrued interest Bond Series 2014 and Bond Series 2020-prior year	\$ 98,162
Accrued interest Bond Series 2014 and Bond Series 2020-current year	 (86,799)
Change in accrued interest Bond Series 2014 and Bond Series 2020	\$ 11,363

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

Due to Other Governmental Agencies-prior year	\$ 81,813
Due to Other Governmental Agencies-current year	-
Change in Due to Other Governmental Agencies	\$ 81,813

Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amount earned during the year. The detail of this \$343,094 difference is as follows:

Compensated absences - prior year	\$ 1,944,540
Compensated absences - current year	(2,287,634)
Change in compensated absences liability	\$ (343,094)

#### Notes to the Financial Statements

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

Governmental funds report payments of other post-employment benefits for retirees, made directly by the Sheriff's Office, as expenditures. However, in the Statement of Activities, the OPEB expense or benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. The detail of this \$2.581,448 difference is as follows:

OPEB Benefit	\$ 1,549,833
Benefit payments made directly by the Sheriff's Office	1,031,615
	\$ 2,581,448

Governmental funds report transfers to other funds as other financing uses. However, in the Statement of Activities, the transfer to the STREIF Fund is reflected as a contribution to the employee benefit plan. The detail of this \$2,584,760 difference is as follows:

Transfer of funds to STREIF Trust Fund to fund future OPEB obligations \$ 2,584,760

Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund less interfund receivables that are eliminated on the government-wide statements. The detail of this \$1,741,068 difference is as follows:

Change in net position in the Internal Service Fund	\$ 1,055,910
Change in Interfund Receivable	685,158
	\$ 1,741,068

#### Notes to the Financial Statements

#### Note 3. Levied Taxes

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

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

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

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

#### Note 4. Cash and Cash Equivalents

At June 30, 2023, the sheriff had \$47,472,864 (book balance) in interest-bearing demand deposits as follows:

	S	Government-Wide Statement of Net Position		Fiduciary Funds Statement of Net Position		Total	
Interest Bearing Deposits	\$	14,583,558	\$	32,889,306	\$	47,472,864	

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, 2023, the total bank balance of \$50,346,830 was secured from risk by \$250,000 of FDIC coverage and \$54,731,709 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.

#### Notes to the Financial Statements

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

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

#### Note 5. Investments

At June 30, 2023, the sheriff had investments of \$55,486,097 in various cash equivalents and securities.

Investment	Maturity	Fair Value		
Mutual Funds and Cash Equivalents Investment Pool	Varies Varies	\$ 7,480,556 48,005,540		
Total		\$ 55,486,096		
Reconciliation to the Financial Statemen	nts			
Per Government-Wide Statement of Net Per Statement of Fiduciary Net Position	\$ 48,005,540 7,480,556			
Total		\$ 55,486,096		

The sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All mutual fund investment securities held by the sheriff at June 30, 2023 were measured using Level 1 inputs.

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

#### Notes to the Financial Statements

#### Note 5. Investments (Continued)

The dollar weighted average portfolio maturity of LAMP assets is restricted and shall not generally exceed 60 days, and consists of no securities with a maturity in excess of 397 days. For purposes of determining participants' shares, investments are valued at fair value. The fair value of the participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAAm. The \$48,005,540 invested in LAMP is held by the Sheriff's General fund (\$17,878,357), Capital Projects Fund (\$29,586,581), and Opioid Special Revenue Fund (\$540,602).

#### Credit Risk

Investment Type	Rating	Percentage
Mutual Funds and Cash Equivalents	AAA	13.48%
Investment Pool	AAAm	86.52%

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

#### Note 6. Receivables

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

	Jail Special				
	General		Revenue	Governmental	
		Fund	Fund	F	unds Total
Sales and Use Taxes	\$	1,536,102	\$ -	\$	1,536,102
Ad Valorem Taxes		107,857	-		107,857
Salary Reimbursements & Charges for Services		457,023	500,763		957,786
Federal Funds		1,613,024	-		1,613,024
Other Intergovernmental Revenues		-	5,485,595		5,485,595
Other		21,305	356		21,661
Gross receivables		3,735,311	5,986,714		9,722,025
Less Allowance for Doubtful Accounts		-	(408,694)		(408,694)
	\$	3,735,311	\$ 5,578,020	\$	9,313,331

#### Notes to the Financial Statements

#### Note 7. Capital Assets

Capital assets activity for the year ended June 30, 2023 was as follows:

	Beginning				Ending	
	Balance		Increases	Decreases	Balance	
Capital Assets, Not Being Depreciated/Amortized						
Assets Not in Service	\$ 2,055,198	\$	1,834,376 \$	(1,832,067) \$	2,057,507	
Land	3,921,028		-	-	3,921,028	
Total Capital Assets, Not Being						
Depreciated/Amortized	5,976,226		1,834,376	(1,832,067)	5,978,535	
Capital Assets, Being Depreciated/Amortized						
Leasehold Improvements	253,131		-	-	253,131	
Buildings	21,376,254		-	-	21,376,254	
Other Equipment	10,882,660		801,589	(913,115)	10,771,134	
Right-to-Use Leased Equipment	144,961		2,887	-	147,848	
Right-to-Use Leased Building	641,582		-	-	641,582	
Right-to-Use Leased Radio Towers and Land	618,654		-	-	618,654	
Subscription-Based IT Arrangements	1,223,439		234,691		1,458,130	
Communication Equipment	16,390,863		97,842	-	16,488,705	
Vehicles	19,953,127		2,924,856	(2,046,469)	20,831,514	
Total Capital Assets, Being						
Depreciated/Amortized	 71,484,671		4,061,865	(2,959,584)	72,586,952	
Less Accumulated Depreciation/Amortization for:						
Leasehold Improvements	(132,332)		(14,243)	-	(146,575)	
Buildings	(7,888,594)		(713,521)	-	(8,602,115)	
Other Equipment	(8,531,792)		(689,035)	908,338	(8,312,489)	
Right-to-Use Leased Equipment	(58,377)		(61,032)	-	(119,409)	
Right-to-Use Leased Building	(189,382)		(211,332)	-	(400,714)	
Right-to-Use Leased Radio Towers and Land	(72,216)		(72,216)	-	(144,432)	
Subscription-Based IT Arrangements	-		(506,518)	-	(506,518)	
Communication Equipment	(6,909,680)		(1,600,785)	-	(8,510,465)	
Vehicles	 (13,217,211)		(2,369,078)	1,993,074	(13,593,215)	
Total Accumulated						
Depreciation/Amortization	 (36,999,584)		(6,237,760)	2,901,412	(40,335,932)	
Total Capital Assets Being						
Depreciated/Amortized, Net	34,485,087		(2,175,895)	(58,172)	32,251,020	
Governmental Activities -						
Capital Assets, Net	\$ 40,461,313	\$	(341,519) \$	(1,890,239) \$	38,229,555	

#### Notes to the Financial Statements

#### Note 7. Capital Assets (Continued)

Depreciation/amortization expense of \$6,237,760 was charged to governmental activities-public safety for the year ended June 30, 2023. Beginning balances have been restated to increase assets by \$1,223,439 for subscription-based IT arrangements in accordance with the implementation of GASB 96. See Note 14.

#### Note 8. Leases

#### Lease receivable

The sheriff accounts for leases under GASB 87, *Leases*. The sheriff subleases a portion of tower space to two third parties. Each lease is for five years with four five-year renewals that can be cancelled by either party within 6 months of renewal. The sheriff will receive monthly payments of \$2,756 and \$1,815. The sheriff recognized \$51,060 in lease revenue and \$4,606 in interest revenue during the current fiscal year related to these leases which is reported as other revenue. As of June 30, 2023, the sheriff's receivable for lease payments was \$126,178. Also, the sheriff has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2023, the balance of the deferred inflow of resources was \$121,524.

#### Lease payable

The sheriff leases various equipment, buildings, and radio towers/land. As of June 30, 2023, the value of the lease liability was \$771,486. The sheriff is required to make monthly principal and interest payments as detailed below. The leases have an interest rate of 3% based on the sheriff's estimated incremental borrowing rate. The assets have estimated useful lives consistent with the lease terms. The value of the right-to-use assets as of the end of the current fiscal year was \$1,408,084 and had accumulated amortization of \$664,555.

			Option		
Lease	Commencement	<b>Expiration</b>	<b>Expiration</b>	Option	
Description	Date	Date	Date	Terms	Rental Amount
Land for Abita Tower (Emile Strain	6/24/2015	6/24/2025	6/24/2025	3 five- year terms	\$500 + 2.5% annual increase (FY23 rental amount \$594.34
Road)				terms	per month)
				7 five-	Set monthly
Mapes Road				year	amounts ranging
Tower Land				terms	from \$893 per
(portion	5/18/2021	10/4/2025	12/20/2063	and 1	month to \$1,315
subleased)				38-	per month (FY23
subicasca)				month	rental amount
				term	\$893 per month)
Temporary				1 one-	
3rd Patrol	2/1/2022	1/31/2023	1/31/2024	year	\$2,237 per month
District				term	

#### Notes to the Financial Statements

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#### Note 8. Leases (continued)

#### Lease payable (continued)

			Option		
Lease	Commencement	Expiration	Expiration	Option	
Description	Date	Date	Date	Terms	Rental Amount
Public Integrity Bureau Office	11/1/2021	6/30/2024	6/30/2026	1 two- year term	\$1,801.12 per month
Covington Law Enforcement Complex	10/1/2016	6/30/2020	6/30/2024	1 four- year term	\$14,400 per month
Emile Strain Tower License	8/1/2015	7/30/2020	7/30/2025	4 five- year terms	\$1,700 + 3% annual increase (FY23 rental amount \$2,029.89- \$2,090.79 per month)
Pearl River Tower License	11/1/2016	11/1/2021	10/31/2026	4 five- year terms	\$1,400 + 3% annual increase (FY23 rental amount \$1,622.99- \$1,671.68 per month)
Talisheek Tower License	5/28/2012	5/28/2022	5/28/2027	5 five- year terms	\$1,200 plus annual CPI increase (FY23 rental amount \$1,452.36- \$1,543.14 per month)
Printer/Copy Machine Equipment	12/11/2018	11/30/2023	N/A	N/A	\$3,800 per month for equipment - maintenance excluded from lease calculations

#### Notes to the Financial Statements

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#### Note 8. Leases (continued)

#### Lease payable (continued)

Lease Description	Commencement Date	Expiration Date	Option Expiration Date	Option Terms	Rental Amount
Printer/Copy Machine Equipment	12/11/2018	11/30/2023	N/A	N/A	\$636 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	5/13/2019	1/31/2024	N/A	N/A	\$303 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	1/29/2021	2/28/2024	N/A	N/A	\$215 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	2/24/2022	1/30/2024	N/A	N/A	\$231 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	10/1/2022	9/30/2024	N/A	N/A	\$124 per month for equipment - maintenance excluded from lease calculations

#### **Notes to the Financial Statements**

#### Note 8. Leases (continued)

#### Lease payable (continued)

The future principal and interest lease payments as of June 30, 2023 were as follows:

Fiscal Year			
Ending	Principal	Interest	
June 30,	<b>Payments</b>	<b>Payments</b>	Total
2024	\$ 302,116	\$ 18,699	\$ 320,815
2025	92,347	12,825	105,172
2026	63,732	10,410	74,142
2027	25,638	8,955	34,593
2028	2,663	8,593	11,256
2029-2034	19,955	49,651	69,606
2035-2040	28,312	45,329	73,641
2041-2046	39,081	39,300	78,381
2047-2052	51,928	31,184	83,112
2053-2058	67,391	20,524	87,915
2059-2064	78,323	6,821	85,144
Totals	\$ 771,486	\$ 252,291	\$ 1,023,777

Changes in the sheriff's lease liability for the year ended June 30, 2023 is as follows:

Balance			Balance	Due Within	
July 1, 2022	Additions	Reductions	June 30, 2023	One Year	
\$ 1,104,682	\$ 2,887	\$ (336,083)	\$ 771,486	\$ 302,116	

#### Notes to the Financial Statements

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#### Note 9. Long-Term Debt

The following is a summary of long-term debt of the sheriff for the year ended June 30, 2023:

	Balance			Balance	Due Within
Type of Debt	July 1, 2022	Additions	Reductions	June 30, 2023	One Year
					_
Certificate of Indebtedness					
Series 2014	\$ 8,731,504	\$ -	\$ (1,133,071)	\$ 7,598,433	\$ 1,168,071
Certificate of Indebtedness					
Series 2020	4,628,390	-	(447,599)	4,180,791	462,599
Total Governmental Activities					
Long-term Debt	\$13,359,894	\$ -	\$ (1,580,670)	\$ 11,779,224	\$ 1,630,670

At June 30, 2023, the sheriff was obligated under the following agreements:

On March 20, 2014, the sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2023, the bonds had fixed rates ranging from 3.0% to 3.25%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

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

Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. ("S&P") has assigned the Series 2020 and the Series 2014 Bonds a municipal debt rating of "AA" (stable). S&P defines a "AA" rating as having a very strong capacity to meet financial commitments.

#### Notes to the Financial Statements

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

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

Year Ending June 30	Principal	Bond Premium	á	Total Principal and Bond Premium		and Bond Interest		Total
2024	\$ 1,565,000	\$ 65,670	\$	1,630,670	\$	347,200	\$ 1,977,870	
2025	1,625,000	65,670		1,690,670		300,250	1,990,920	
2026	1,670,000	65,670		1,735,670		251,500	1,987,170	
2027	1,730,000	65,670		1,795,670		201,400	1,997,070	
2028	1,795,000	65,670		1,860,670		147,925	2,008,595	
Thereafter	2,915,000	150,874	!	3,065,874		138,963	3,204,837	
Total	\$11,300,000	\$ 479,224	\$	11,779,224	\$	1,387,238	\$ 13,166,462	

The sheriff had no unused lines of credit as of June 30, 2023.

#### Note 10. Post-Employment Benefits

#### General Information about the OPEB Plan

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

#### Notes to the Financial Statements

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

#### General Information about the OPEB Plan (Continued)

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

Plan Membership – At June 30, 2023, the Plan's membership consisted of the following:

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

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

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

Contributions – The sheriff has the authority to establish and amend the contribution requirements of the sheriff and the plan members. Plan members are not required to contribute to their post employment benefits costs. Contributions are generally funded proportionately by the general fund and jail special revenue fund. In June 2023, the sheriff contributed \$2,584,760 to the STREIF.

#### Notes to the Financial Statements

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

#### **Investments**

Investment policy – The Investment Advisory Board meets with the STREIF's Financial Advisor periodically to review the asset allocation and to make recommendations to the trustee for any changes deemed necessary. The following was the asset allocation policy as of June 30, 2023:

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

The actual asset allocation as of June 30, 2023 was as follows:

Asset Class	Actual Allocation
Total Mutual Fund - Fixed Income	31.78%
Total Mutual Fund - Equity Based	33.07%
Cash and Cash Equivalents	35.15%

*Concentrations*- The STREIF has over 5% of its assets invested in BlackRock Strategic Income Opportunities Fund (BSIIX) (6.58%).

Rate of Return – For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 6.63%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### **Net OPEB Liability**

The components of the net OPEB liability of the sheriff at June 30, 2023, were as follows:

Total OPEB liability	\$ 32,514,793
Less: Plan fiduciary net position	7,480,557
Sheriff's net OPEB liability	\$ 25,034,236
Plan fiduciary net position as a percentage of the total	
OPEB liability	23 01%

The sheriff's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

#### Notes to the Financial Statements

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

#### **Net OPEB Liability (Continued)**

Actuarial Assumptions – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Individual Entry Age Normal
Level dollar, open
30 years
Market value
2.5% annually
2.5% annually, including inflation
13%
5 years (Prior measurement 12 to 15 years)
5.0% annually (Beginning of Year to Determine ADC)
5.0% annually (As of End of Year Measurement Date)
5.5% annually for 10 years and 4.5% annually

thereafter

RP-2000 without projection Mortality

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2022.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2023 are summarized in the following table:

	Long-Term Expected
Asset Class	Real Rate of Return
Mutual Fund - Domestic Equity	5.0%
Mutual Fund - Bonds	1.5%
Mutual Fund - International Equity	5.8%
Cash and Cash Equivalents	0.2%

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

#### Notes to the Financial Statements

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

#### Changes in the Net OPEB Liability

	Increases (Decreases)					
	Total OPEB	Plan Fiduciary	Net OPEB			
	Liability (a)	Net Position (b)	Liability (a)-(b)			
Balances at July 1, 2022	\$ 35,057,867	\$ 4,576,135	\$ 30,481,732			
Changes for the year:						
Service cost	377,273	-	377,273			
Interest	1,727,103	-	1,727,103			
Differences between expected						
and actual experience	(3,615,835)	-	(3,615,835)			
Employer contributions to trust	-	2,584,760	(2,584,760)			
Net investment income	-	319,662	(319,662)			
Changes in assumptions	-	-	-			
Benefit payments						
a. From trust	-	-	-			
b. Direct	(1,031,615)		(1,031,615)			
Net changes	(2,543,074)	2,904,422	(5,447,496)			
Balances at June 30, 2023	\$ 32,514,793	\$ 7,480,557	\$ 25,034,236			

#### Changes in the Net OPEB Liability

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

	1.0	0% Decrease 4.0%	e Current Discount Rate 5.0%		e 1.	1.0% Increase 6.0%	
Net OPEB Liability	\$	30,776,992	\$	25,034,236	\$	20,241,158	

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

	1.0% Decreas 4.5%		Current Trend Rate 5.5%			1.0% Increase 6.5%	
Net OPEB Liability	\$	20,128,423	\$	25,034,236	\$	30,882,502	

## Notes to the Financial Statements

# Note 10. Post-Employment Benefits (Continued)

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

For the year ended June 30, 2023, the sheriff recognized OPEB expense (benefit) of \$(1,549,833). At June 30, 2023, the sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred		Deferred
	Outflows of		Inflows of Resources	
_	Resources			
Differences between expected and actual experience	\$	1,051,615	\$	7,515,591
Net difference between projected and actual earnings				
on OPEB plan investments		453,273		-
Changes in Assumptions		1,367,292		2,022,784
Total	\$	2,872,180	\$	9,538,375

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

Fiscal Years Ending June 30th	 Amount to be Recognized
2024	\$ (3,360,783)
2025	(758,834)
2026	(600,397)
2027	(1,046,323)
2028	(317,909)
Thereafter	 (581,949)
	\$ (6,666,195)

## Notes to the Financial Statements

#### Note 11. Pension Plan

## **Plan Description**

Substantially all employees of the St. Tammany Parish Sheriff's Office participate in the Sheriffs' Pension and Relief Fund ("Fund"). The Fund is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of Sheriff's Offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The Sheriffs' Pension and Relief Fund issues a stand-alone financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana Legislative Auditor's website at www.lla.la.gov or may be obtained by writing to the Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

#### **Benefits Provided**

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

## Retirement benefits

Members who became eligible for membership prior to January 1, 2012:

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

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

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

## Notes to the Financial Statements

# Note 11. Pension Plan (Continued)

## **Benefits Provided (Continued)**

Eligible for Membership Calculation of Final Average Compensation
---

On or Before June 30, 2006 Average monthly earnings during the highest thirty-six

consecutive months or joined months if service was interrupted. Earnings to be considered for each twelvemonth period within the thirty-six month period shall not

exceed 125% of the preceding twelve-month period.

After June 30, 2006 and Average monthly earnings during the highest sixty consecutive months or joined months if service was

interrupted. Earnings to be considered for each twelvemonth period within the sixty-month period shall not

exceed 125% of the preceding twelve-month period.

On or After July 1, 2013 Average monthly earnings during the highest sixty

consecutive months or joined months if service was interrupted. Earnings to be considered for each twelvemonth period within the sixty-month period shall not

exceed 115% of the preceding twelve-month period.

# Disability benefits

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

## Survivor benefits

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

## Notes to the Financial Statements

# Note 11. Pension Plan (Continued)

## **Benefits Provided (Continued)**

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

## Deferred benefits

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

## Back Deferred Retirement Option Plan (Back-DROP)

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

## Cost of Living Adjustments

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

## Notes to the Financial Statements

## Note 11. Pension Plan (Continued)

#### **Contributions**

According to state statute, contribution requirements for all employers are actuarially determined each year. The sheriff was required to contribute 11.50% from July 1, 2022 to June 30, 2023 and 12.25% from July 1, 2021 to June 30, 2022. Employees are required to contribute 10.25% of their annual pay. In addition, the Fund also received non-employer contributions including ad valorem taxes, insurance premium taxes and state revenue sharing funds. The support from other non-employer contributing entities is not considered to be a special funding situation. The sheriff's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The sheriff's proportionate share of employer contributions for the measurement period was \$4,242,457 and the proportionate share of non-employer contributions was \$2,153,261.

The sheriff's actual contributions to the pension for the years ended June 30, 2023, 2022, and 2021 were \$4,429,202, \$4,238,106, and \$4,036,440, respectively.

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

The sheriff had short-term payables for employer and employee contributions which were due to the Fund at June 30, 2023 in the amounts of \$53,356 and \$47,598, respectively.

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

At June 30, 2023, the Sheriff's Office reported a liability of \$37,851,278 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liabilities used to calculate the net pension liability was determined by an actuarial valuation as of that date. The sheriff's reported liability as of June 30, 2023 changed by (\$40,075,943) from the prior year liability (asset) of (\$2,224,665) because of changes in the Fund's net pension liability (asset) and the sheriff's proportionate share of that liability (asset).

The sheriff's allocation of the net pension liability (asset) 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, 2022, the sheriff's proportion was 4.656978%, which was an increase of 0.167695% from the 4.489283% proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the sheriff recognized pension expense of \$7,449,000.

## Notes to the Financial Statements

# Note 11. Pension Plan (Continued)

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

At June 30, 2023, the sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	 Deferred Outflows of Resources		rred Inflows of Resources
Differences between expected			
and actual experience	\$ 1,741,201	\$	1,880,683
Changes in assumptions	5,653,815		-
Net difference between projected and actual earnings on pension plan			
investments	16,387,220		-
Changes in proportion and differences between sheriff's contributions and			
proportionate share of contributions	823,840		728,989
Contributions made subsequent to the			
measurement date	4,429,202		-
	\$ 29,035,278	\$	2,609,672
	 	•	

The Sheriff's Office recognized in pension expense (benefit) 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 (benefit) 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 (benefit) using the straight-line amortization method over a closed five-year period.

Changes in assumptions about future economic demographic factors were recognized in pension expense (benefit) 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.

## Notes to the Financial Statements

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# Note 11. Pension Plan (Continued)

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

Changes in the sheriff's proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the sheriff's pension expense (benefit) 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 (benefit) 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 \$4,429,202 will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) as follows:

Year Ended June 30th	 Amount
2024	\$ 5,468,850
2025	5,022,095
2026	2,545,819
2027	8,959,640
	\$ 21,996,404

## Notes to the Financial Statements

# Note 11. Pension Plan (Continued)

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

## Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actuarial Cost Method Investment Rate of Return Projected Salary Increases Mortality Rates Individual Entry Age Normal 6.85%, net of investment expense 5.00% (2.50% inflation, 2.50% Merit)

Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.

Expected Remaining Service Lives

Cost of Living Adjustments

2022-2021: 5 years; 2020-2018: 6 years; 2017-2016: 7 years; 2015-2013: 6 years

The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the board of trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period of July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

## Notes to the Financial Statements

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# Note 11. Pension Plan (Continued)

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

## Actuarial Assumptions (Continued)

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

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of the June 30, 2022 valuation were as follows:

		Long Term
	Real Return	Expected
Target Asset	Arithmetic	Portfolio Real
Allocation	Basis	Rate of Return
62.00%	6.61%	4.10%
25.00%	4.92%	1.23%
13.00%	6.54%	0.85%
100.00%		6.18%
		2.25%
m		8.43%
	Allocation 62.00% 25.00% 13.00%	Target Asset Allocation       Arithmetic Basis         62.00%       6.61%         25.00%       4.92%         13.00%       6.54%

The discount rate used to measure the total pension liability was 6.85 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 and non-employer contributing entities will be made at the actuarially determined rates approved by the PRSAC taking into consideration the recommendation of the Fund's actuary. Based on these assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. For the June 30, 2021 valuation, the discount rate used to measure the total pension liability was 6.90 percent.

## Notes to the Financial Statements

# Note 11. Pension Plan (Continued)

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

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

The following presents the sheriff's proportionate share of the net pension liability calculated using the discount rate of 6.85 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 (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

	Current	
1% Decrease	Discount Rate	1% Increase
5.85%	6.85%	7.85%
\$ 67,026,242	\$ 37,851,278	\$ 13,524,459

## Pension plan fiduciary net position

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

## Note 12. Deferred Compensation Plan

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

For the year ended June 30, 2023, the sheriff made employer contributions to the deferred compensation plan in the amount of \$1,012,656 which is included as a public safety payroll benefits expenditure on the statement of revenues, expenditures, and changes in fund balance. The sheriff's portion of contributions are generally funded proportionately by the general fund and jail special revenue fund. The sheriff had short-term payables for employer contributions which were due to the plan at June 30, 2023 in the amount of \$12,409. The sheriff matched 2.5% of employee contributions on eligible compensation from July 1, 2021 through December 31, 2021, 5% of employee contributions on eligible compensation from January 1, 2022 through December 31, 2022, and 6% of employee contributions on eligible compensation from January 1, 2023 through June 30, 2023. Only percentage-based employee contributions of full-time employees are eligible for any employer matching contributions. The match is discretionary and may change from one calendar year to the next. Compensation eligible for employer match is limited to full time base pay, annual leave taken, EIB, military, bereavement leave taken, and supplemental pay. Participants are immediately 100% vested in employer contributions.

## Notes to the Financial Statements

# Note 13. Litigation and Contingency

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

During the fiscal year ended June 30, 2012, the Office of Inspector General audited grant award funds received from the Federal Emergency Management Agency (FEMA), whereas FEMA disallowed certain expenses submitted for reimbursement. The Sheriff's Office disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff's Office to net all balances of reimbursement funds due to the Sheriff's Office and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP). The estimated amount due to FEMA as of June 30, 2023 is \$0.

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

In fiscal year 2023, the sheriff implemented GASB Statement No. 96, SBITAs, see Note 1. This statement required software arrangements to be recognized and measured using the facts and circumstances that existed at the beginning of the period of implementation. Accordingly, SBITAs liabilities for fiscal year 2023 were measured using the remaining agreement terms as of July 1, 2022. SBITAs right-to-use assets were measured based on the SBITAs liabilities at the same date. Therefore, no restatement of beginning net position is required as both the liabilities and right-to-use assets were valued the same on July 1, 2022.

## **SBITA Obligations Payable**

The sheriff has contracted with multiple information technology software vendors to track employee timekeeping, provide officer safety technology, and to assist with data analysis. As of June 30, 2023, the value of the SBITA liability was \$954,317. The sheriff is required to make annual principal and interest payments as detailed below. The subscriptions have an interest rate of 3% based on the sheriff's estimated incremental borrowing rate. The assets have estimated useful lives consistent with the subscription terms. The value of the subscription assets as of the end of the current fiscal year was \$1,458,130 and had accumulated amortization of \$506,518.

## Notes to the Financial Statements

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

# **SBITA Obligations Payable (Continued)**

	Commencement	Expiration	Option Expiration	Annual Payment
SBITA Description	Date	Date	Date	Amount
ESD Software	8/1/2021	7/31/2024	n/a	\$ 78,973
Officer Safety Technology- Initial	7/1/2020	7/31/2025	n/a	297,240
Employee Timekeeping System	9/4/2020	9/3/2025	9/3/2026	46,044
Unified Communications System	3/14/2022	3/14/2025	n/a	31,566
Officer Safety Technology- Expansion #1	8/1/2022	7/31/2025	n/a	27,238
Officer Safety Technology- Expansion #2	9/1/2022	7/31/2025	n/a	5,297
Interview Room Technology System	7/1/2022	7/31/2025	n/a	44,820
				\$531,178

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

The future principal and interest subscription payments as of June 30, 2023 were as follows:

Fiscal Year Ending June 30,	Principal Payments	Interest Payments	Total
2024	\$ 502,538	\$ 28,629	\$ 531,167
2025	407,076	13,552	420,628
2026	44,703	1,341	46,044
Totals	\$ 954,317	\$ 43,522	\$ 997,839

Changes in the sheriff's subscription asset and liability for the year ended June 30, 2023 are as follows:

	Beginning Balance as Previously Reported	Change in Accounting	Beginning Balance as Restated	Addition s	Deletions	Ending Balance
Subscription Assets	\$ -	\$ 1,223,439	\$ 1,223,439	\$ 234,691	\$(506,518)	\$951,612
Subscription Liabilities	\$ -	\$ 1,223,439	\$ 1,223,439	\$ 147,998	\$(417,120)	\$954,317

## Notes to the Financial Statements

#### Note 15. Self-Insurance

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

## Liability Risk Management

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

Policies in effect for fiscal year 2023 have a coverage limit per occurrence of \$5,000,000 for general liability, for police professional liability, and for automobile liability, and a separate \$5,000,000 limit for professional liability. There is an annual aggregate limit of \$5,000,000 for the general liability and police professional liability coverages. The self-insured retention (deductible) is \$1,000,000 per occurrence for general liability, per act for police professional liability and per accident for auto liability. There is also a separate cyber liability policy in effect for fiscal year 2023 with a coverage limit of \$1,000,000 and a self-insured retention of \$25,000 per each claim or event. The marine coverage limit is \$2,000,000 with a self-insured retention of \$10,000 for any one accident or occurrence. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. Resources to fund the plan are recorded as revenues. Settlements did not exceed coverages in the current year. There is no longer an aggregate retention limit, although, the expected retained losses for any year is between \$1,300,000 and \$1,500,000. Due to the increased exposure by eliminating the aggregate retention limit, an additional \$1,000,000 was transferred into the Internal Service Fund from the General Fund. Claim and judgment liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claim and judgment liabilities include an amount for claims that have been incurred but not paid as of June 30, 2023. These liabilities are recorded at their present value of \$1,729,996.

Of the \$1,729,996 payable, \$104,996 is considered current and \$1,625,000 is considered long-term. Changes in the balances of claim liabilities during fiscal years 2023, 2022 and 2021, are as follows:

	2023	2022	2021
Beginning of Year Liability	\$ 2,502,180	\$ 88,372	\$ 52,237
Claims Incurred	1,184,728	1,816,954	795,771
Claims Payments	(1,956,912)	(1,028,146)	(759,636)
Changes to Prior Year Estimates	-	1,625,000	-
			_
Balance at Fiscal Year End	\$ 1,729,996	\$ 2,502,180	\$ 88,372

## Notes to the Financial Statements

## Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 2023, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$962,373.

## Note 17. Intergovernmental Agreement

Effective January 1, 2016, the sheriff and the parish entered into an agreement whereas the parish recognized its obligation to provide the expenses for the feeding, care and medical treatment of parish prisoners incarcerated in the St. Tammany Parish Jail and further recognized its obligation to provide the expenses for maintenance and operation of the Jail and its buildings, structures and jail facilities, as per Louisiana law; and the sheriff recognized his obligation as keeper of the Jail to provide for the feeding and care of prisoners incarcerated in the Jail and to provide for the medical treatment of prisoners in the Jail. Multiple amendments to the above agreement were entered into in the years following the March of 2018 expiration of a parish government sales and use tax. This series of agreements provided for the sheriff to pay all costs as incurred and the parish providing fixed monthly payments to the sheriff, with the most recent amendment expiring December 31, 2021.

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

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

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

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

## Notes to the Financial Statements

# Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 2023, expenditures were below appropriations in the General Fund by \$830,190; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2023, expenditures were below appropriations in the Jail Special Revenue Fund by \$951,800; budgeted expenditures exceeded actual expenditures during this fiscal year.

## Note 20. Interfund Transactions

Transfers between funds for the year ended June 30, 2023, are as follows:

	Transfers In		T	ransfers Out
General Fund	\$	-	\$	12,016,804
Jail Special Revenue Fund		3,575,589		608,600
Commissary Special Revenue Fund		-		2,258,366
Capital Projects Fund		5,655,546		-
Bond Sinking Fund		2,067,875		-
Internal Service Fund		1,000,000		-
St. Tammany Retired Employees' Insurance Fund		2,584,760		-
Total	\$	14,883,770	\$	14,883,770

Transfers from the General Fund (\$1,976,160) and the Jail Special Revenue Fund (\$608,600) to the St. Tammany Retired Employees' Insurance Fund represent proportionate amounts to fund future OPEB benefits. Transfers from the General Fund (\$1,317,223) and the Commissary Special Revenue Fund (\$2,258,366) to the Jail Special Revenue Fund represent amounts to cover the deficit. Transfers from the General Fund (\$1,000,000) to the Internal Service Fund represent amounts committed for payment of liability claims and related expenses. Transfers from the General Fund (\$5,655,546) to the Capital Projects Fund represent amounts committed to future capital projects. Amounts transferred from the General Fund (\$2,067,875) to the Bond Sinking Fund represent amounts required for bond payments.

The composition of interfund receivables and payables as of June 30, 2023, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Jail Fund	\$ 2,524,986
Bond Sinking Fund	General Fund	168,013
-	Total	\$ 2,692,999

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

## Notes to the Financial Statements

# 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, 2023, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.

## Note 22. Ex-Officio Tax Collector

At June 30, 2023, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$28,454,127. During the year ended June 30, 2023 the Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected by taxing body as follows for the 2022 tax year:

	Advalorem Ta	x Ad	valorem Tax
Taxing Bodies	Collected	J	J <b>ncollected</b>
Alimony 1	\$ 5,195,45	55 \$	77,369
Alimony 2	968,48	34	15,595
Animal Shelter	2,467,62	25	37,601
Assessor	6,152,54	12	93,626
City of Covington	3,376,46	56	33,670
Covington Tree Removal	2,54	10	-
City of Mandeville	2,059,98	32	15,159
City of Slidell	7,738,17	71	183,911
Coroner's Millage	7,663,49	99	116,545
Council on Aging/STARC	4,521,98	36	68,811
Drain District #2 Phs. 2	70,74	16	-
Drain District #5 Phs. 1	78,09	90	210
Drainage District #4	166,61	18	1,620
Drainage Maintenance	4,176,04	10	63,546
Fire District #1	23,463,77	70	397,917
Fire District #1 Parcel Fee	1,394,84	16	11,639
Fire District #2	5,700,56	52	51,678
Fire District #3	1,845,66	57	25,317
Fire District #4	16,859,29	91	370,298
Fire District #5	1,158,56	56	10,545
Fire District #6	672,61	17	5,280
Fire District #7	996,35	50	5,964
Fire District #8	1,538,04	<b>1</b> 1	13,209

# Notes to the Financial Statements

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

	Advalorem Tax	Advalorem Tax
Taxing Bodies	Collected	Uncollected
Fire District #9	1,017,740	17,053
Fire District #11	1,893,655	18,813
Fire District #12	7,531,223	106,077
Fire District #13	3,768,512	18,553
Florida Parish Juvenile Ctr.	6,795,332	103,403
Lakeshore Village Dev. District	3,459,414	5,220
Law Enforcement	28,402,768	418,868
Library	14,282,508	217,330
Lighting District #1	213,878	2,934
Lighting District #4	369,196	6,539
Lighting District # 6	115,709	190
Lighting District #7	403,673	2,807
Lighting District #11	5,075	25
Lighting District #14	22,456	-
LTC Assmnt Fee Other	16,316	338
LTC Assmnt/Public Ser.	62,383	3,685
Mosquito District #2	8,281,502	125,963
Northshore Harbor Center	179,626	2,960
Parish Code Enforcement	10,735	420
Public Health	4,397,055	66,928
Recreation District #1	4,383,166	96,084
Rec. Dist 1 Special 2	190,438	320
Recreation Dist. 1 Special	338,471	8,417
Recreation District #4	423,735	5,992
Recreation District #6	359,313	2,821
Recreation District #11	751,182	4,654
Recreation District #12	390,732	3,553
Recreation District #14	3,760,691	29,034
Road Lighting District #9	82,048	429
Road Lighting District #10	1,600	-
School Add. Support II	6,796,342	103,389
School Bldg. Repair	7,759,073	118,050
School Contruction Tax	8,599,249	130,858

## **Notes to the Financial Statements**

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

	Advalorem Tax	Advalorem Tax
Taxing Bodies	Collected	Uncollected
School District #12	34,347,453	522,576
School Maint. Operations	10,922,023	166,171
School Operation & Maint.	80,085,883	1,218,569
School Security SRO MHP	4,695,040	71,446
Slidell Grass Cutting	4,207	320
Slidell Demolition	4,949	17,958
Slidell Hospital District	5,535,412	86,753
Sub-Drainage Dist. 3 of Gravity	60,400	-
Sub-Drainage District #2	121,497	250
TBRLAND Fire Protection	14,624	74
Town of Abita Springs	410,883	2,886
Town of Madisonville	147,458	3,378
Town of Pearl River	229,201	1,891
Water District #2	120,555	1,899
Total	\$ 350,032,335	\$ 5,315,388

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, 2023 are as follows:

		Total	C	Collection	Final			
Taxing Authority	Collections			Cost	Distribution			
St. Tammany Parish Government	\$	4,970,551	\$	745,883	\$	4,224,668		

# Notes to the Financial Statements

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

The total Sales Tax collections on behalf of other taxing authorities for the year ended June 30, 2023 is as follows:

Taxing Authority		Total Collections	C	Cost	Final Distribution		
St. Tammany Parish School Board 1966	\$	72,810,690	\$	835,966	\$	71,974,724	
St. Tammany Parish School Board 1977	,	72,810,690	•	835,966	•	71,974,724	
Law Enforcement District		18,196,154		208,913		17,987,241	
District No. 3		75,979,618		870,938		75,108,680	
Motel Tourist Commission		2,101,489		24,759		2,076,730	
Recreation District		50,677		582		50,095	
St. Tammany Events Center Hotel Occupancy		678,274		7,966		670,308	
City of Slidell		27,778,733		320,601		27,458,132	
City of Mandeville		21,597,998		247,573		21,350,425	
City of Covington		17,566,671		201,244		17,365,427	
Town of Pearl River		2,333,479		26,809		2,306,670	
Town of Madisonville		1,771,919		20,756		1,751,163	
Town of Abita Springs		1,658,162		19,166		1,638,996	
Nord Du Lac EDD		647,744		7,493		640,251	
Rooms to Go		72,317		907		71,410	
Summit Fremaux		831,184		9,598		821,586	
Village of Folsom		1,220,276		14,015		1,206,261	
City of Sun		132,054		1,539		130,515	
Jail Expansion		49,108		579		48,529	
New Courthouse		49,108		579		48,529	
Northshore Square EDD		108,555		1,254		107,301	
Camellia Square		156,971		1,821		155,150	
Camellia Square Hotel		34,457		404		34,053	
HWY 59 EDD		127		1		126	
HWY 1077 EDD		39		-		39	
HWY 434 EDD		338		4		334	
HWY 21 EDD ESCROW		169		1		168	
HWY 59 EDD ESCROW		340		3		337	
Total	\$	318,637,341	\$ 3	3,659,437	\$	314,977,904	

## Notes to the Financial Statements

## Note 23. Tax Abatements

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

As of June 30, 2023, the Sheriff had not entered into any tax abatement agreements. However, the Sheriff was subject to tax abatements granted by other governments: The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP), and The Restoration Tax Abatement Program (RTA)

#### **ITEP**

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption. In fiscal year 2023, the Sheriff's Ad Valorem tax revenue was reduced by \$207,553 due to ITEP agreements entered into by the State.

## **RTA**

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development or expansion of an existing structure. In fiscal year 2023, the Sheriff's Ad Valorem tax revenue was reduced by \$42,188 due to the RTA program.

## Note 24. Construction and Other Significant Commitments

The sheriff has one active construction project as of June 30, 2023. The project is to construct a new district patrol headquarters for the third district. At year end, the sheriff's remaining commitments with the contractor is \$1,548,094 for this project. \$1,115,763 has been spent as of June 30, 2023 on this construction contract. As discussed in note 1, Budgetary information, Budgetary basis of accounting, the encumbrances and related appropriation technically lapse at the end of the year, but are reappropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year.

In addition, as of June 30, 2023, the sheriff has a contract to purchase a building and associated real estate for approximately \$1,600,000 for future relocation the first district patrol headquarters.

## Notes to the Financial Statements

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# Note 24. Construction and Other Significant Commitments (Continued)

As discussed in note 1, Budgetary information, Budgetary basis of accounting, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as \$507,348 in the general fund and \$1,668,507 in the capital projects fund.

# Note 25. Subsequent Events

Management of the Sheriff's Office has evaluated subsequent events through December 29, 2023, the date that the financial statements were available to be issued. The sheriff is not aware of any subsequent events that would require recognition in the financial statements or disclosure in the notes to the financial statements.

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REQUIRED
SUPPLEMENTAL
INFORMATION
(PART II)

SCHEDULES OF OTHER POST EMPLOYMENT BENEFIT FUNDING



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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

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

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

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

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

#### Notes to Schedule:

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

Actuarial cost method Individual Entry Age Normal

Amortization method Level dollar, open

Amortization period 30 years

Asset valuation method Market value

Inflation 2.5% annually

Healthcare trend 5.5% annually for 10 years and 4.5% annually thereafter

Salary increases 2.5% annually, including inflation

Retirement age Attainment of 30 years of service at any age; or age 60 and

15 years of service.

Mortality RP-2000 without projection

Turnover Age specific table with an average of 13% when applied to the active census

Contributions are not based on measure of pay.

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

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

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

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

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REQUIRED
SUPPLEMENTAL
INFORMATION
(PART III)

SCHEDULES OF PENSION FUNDING SHERIFFS' PENSION AND RELIEF FUND



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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

					Fiscal year ende	ed June 30 of				
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement Period	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Proportion of the net pension liability (asset)	4.656978%	4.489283%	4.410718%	4.565583%	4.436167%	5.007747%	4.991651%	5.004422%	4.979735%	5.071537%
Proportionate share of the net pension liability (asset)	\$ 37,851,278	\$ (2,224,665)	\$ 30,527,254	\$ 21,596,253	\$ 17,011,141	\$ 21,684,915	\$ 31,681,485	\$ 22,307,301	\$ 19,719,771	\$ 33,989,159
Covered payroll during measurement period	\$ 34,596,784	\$ 32,950,531	\$ 32,622,980	\$ 32,057,078	\$ 30,540,416	\$ 34,720,913	\$ 34,239,113	\$ 33,270,225	\$ 32,164,226	\$ 32,130,574
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	109.41%	-6.75%	93.58%	67.37%	55.70%	62.45%	92.53%	67.05%	61.31%	105.78%
Plan fiduciary net position as a percentage of the total pension liability	83.90%	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%

#### Notes:

#### Changes in Assumptions:

For the measurement period ended June 30, 2022 and 2021, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed five years as the expected remaining service life. For measurement periods ended June 30, 2020, 2019, 2018, 2015, 2014, and 2013, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed six years as the expected remaining service lives. For measurement periods ended June 30, 2017 and 2016, seven years was assumed. The report for the Sheriffs' Pension and Relief fund is available on the Louisiana Legislative Auditor's website at www.lla.la.gov or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

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

	2023	2022	2021	2020	Fiscal year e	nded June 30 of 2018	2017	2016	2015	2014
Statutorily required contributions	\$ 4,429,202	\$ 4,238,106	\$ 4,036,440	\$ 3,996,315	\$ 3,926,992	\$ 3,893,903	\$ 4,600,521	\$ 4,707,878	\$ 4,741,007	\$ 4,467,611
Contributions in relation to the statutorily required contributions	(4,429,202)	(4,238,106)	(4,036,440)	(3,996,315)	(3,926,992)	(3,893,903)	(4,600,521)	(4,707,878)	(4,741,007)	(4,467,611)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll during fiscal year	38,514,800	34,596,784	32,950,531	32,622,980	32,057,078	30,540,416	34,720,913	34,239,113	33,270,225	32,164,226
Contributions as a percentage of covered payroll	11.50%	12.25%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%

## Note:

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

# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES



NONMAJOR GOVERNMENTAL FUNDS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Fund Descriptions Nonmajor Governmental Funds June 30, 2023

## **Commissary Special Revenue Fund**

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

## Crime Lab Special Revenue Fund

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

# **Opioid Abatement Special Revenue Fund**

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

# **Bond Sinking Fund**

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

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Combining Balance Sheet Nonmajor Governmental Funds June 30, 2023

	1	ommissary Special Revenue Fund	Crime Lab Special Revenue Fund	_	id Abatement Special Revenue Fund	Bond Sinking Fund		Total Nonmajor vernmental Funds
Assets Cash Investments	\$	552,015 -	\$ 1,152,262	\$	- 540,602	\$ 13,127	\$	1,717,404 540,602
Due from Other Funds		-	-		-	168,013		168,013
Total Assets	\$	552,015	\$ 1,152,262	\$	540,602	\$ 181,140	\$	2,426,019
Liabilities								
Accounts Payable Accrued Liabilities	\$	77,534 1,359	\$ 249,091 -	\$	-	\$ -	\$	326,625 1,359
Total Liabilities		78,893	249,091		-	-		327,984
Fund Balances Restricted, reported in:								
Special Revenue Fund		-	903,171		=	-		903,171
Bond Sinking Fund Opioid Abatement Fund Committed, reported in:		-	-		540,602	181,140		181,140 540,602
Special Revenue Fund		473,122	-		-	-		473,122
Total Fund Balances		473,122	903,171		540,602	181,140		2,098,035
Total Liabilities and Fund Balances	\$	552,015	\$ 1,152,262	\$	540,602	\$ 181,140	\$	2,426,019

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2023

	ommissary Special Revenue Fund	(	Crime Lab Special Revenue Fund	Opio	oid Abatement Special Revenue Fund	Bond Sinking Fund	Total Nonmajor vernmental Funds
Revenues							
Intergovernmental Revenues							
State Supplemental Pay	\$ 5,393	\$	-	\$	- \$	-	\$ 5,393
Opioid Settlement Funding	-		-		536,140	-	536,140
Fees, Charges and Commissions for Services							
Commissions	551,874		-		-	-	551,874
Criminal Fees	-		210,061		-	-	210,061
Salary Reimbursements & Other Charges for Services	25,600		-		-	-	25,600
Interest and Investment Earnings	 16,013		14,609		4,462	7,865	42,949
Total Revenues	 598,880		224,670		540,602	7,865	1,372,017
Expenditures							
Public Safety							
Personnel Services	44,955		-		-	-	44,955
Payroll Benefits	13,265		-		-	-	13,265
Operating Expenses	743		185,000		-	-	185,743
Insurance	310		64,091		-	-	64,401
Debt Service							
Principal	-		-		-	1,515,000	1,515,000
Interest	 -		-		-	392,650	392,650
Total Expenditures	 59,273		249,091		-	1,907,650	2,216,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	539,607		(24,421)		540,602	(1,899,785)	(843,997)
Other Financing Sources (Uses)							
Transfers In	-		-		-	2,067,875	2,067,875
Transfers Out	 (2,258,366)		-		-	-	(2,258,366)
Total Other Financing Sources (Uses)	 (2,258,366)		_		-	2,067,875	(190,491)
Net Changes in Fund Balances	(1,718,759)		(24,421)		540,602	168,090	(1,034,488)
Fund Balances, Beginning of Year	 2,191,881		927,592		-	13,050	 3,132,523
Fund Balances, End of Year	\$ 473,122	\$	903,171	\$	540,602 \$	181,140	\$ 2,098,035

# ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Capital Projects Fund For the Year Ended June 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Interest and Investment Earnings	12,000	867,330	913,634	46,304
Total Revenues	12,000	867,330	913,634	46,304
Expenditures				
Capital Outlays	3,956,816	6,629,550	2,970,894	3,658,656
<b>Total Expenditures</b>	3,956,816	6,629,550	2,970,894	3,658,656
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(3,944,816)	(5,762,220)	(2,057,260)	3,704,960
Other Financing Sources				
Transfers In	2,214,844	5,655,546	5,655,546	-
<b>Total Other Financing Uses</b>	2,214,844	5,655,546	5,655,546	
Net Changes in Fund Balance	\$ (1,729,972)	\$ (106,674)	3,598,286	\$ 3,704,960
Fund Balance, Beginning of Year			25,234,745	
Fund Balance, End of Year			\$ 28,833,031	

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Commissary Fund For the Year Ended June 30, 2023

	Budget			Variance with		
	Original	Final	Actual	Final Budget		
Revenues						
Intergovernmental Revenues						
State Supplemental Pay	6,017	4,793	5,393	600		
Fees, Charges and Commissions for Services						
Commissions	500,000	540,000	551,874	11,874		
Salary Reimbursements & Other Charges for Services	30,000	30,000	25,600	(4,400)		
Interest and Investment Earnings	2,000	16,500	16,013	(487)		
Total Revenues	538,017	591,293	598,880	7,587		
Expenditures						
Public Safety						
Personnel Services	54,517	50,461	44,955	5,506		
Payroll Benefits	16,587	13,298	13,265	33		
Operating Expenditures	865	865	743	122		
Materials and Supplies	2,500	2,500	· -	2,500		
Insurance	400	310	310	<del>-</del>		
Total Expenditures	74,869	67,434	59,273	8,161		
Excess of Revenues						
Over Expenditures	463,148	523,859	539,607	15,748		
Other Financing Sources (Uses) Transfers Out		(2.669.600	(2.259.266)	410.222		
Transfers Out		(2,668,699	(2,258,366)	410,333		
<b>Total Other Financing Uses</b>		(2,668,699	(2,258,366)	410,333		
Net Changes in Fund Balance	\$ 463,148	\$ (2,144,840	<u>(1,718,759)</u>	\$ 426,081		
Fund Balance, Beginning of Year			2,191,881			
Fund Balance, End of Year			\$ 473,122			

# ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Crime Lab Fund For the Year Ended June 30, 2023

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Fees, Charges and Commissions for Services				
Criminal Fees	250,000	200,000	210,061	10,061
Interest and Investment Earnings	1,200	11,200	14,609	3,409
Total Revenues	251,200	211,200	224,670	13,470
Expenditures				
Public Safety				
Operating Expenditures	185,000	185,000	185,000	-
Insurance	70,400	70,400	64,091	6,309
Total Expenditures	255,400	255,400	249,091	6,309
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(4,200)	(44,200)	(24,421)	19,779
Net Changes in Fund Balance	\$ (4,200) \$	(44,200)	(24,421)	\$ 19,779
Fund Balance, Beginning of Year			927,592	
Fund Balance, End of Year		=	\$ 903,171	

# ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Opioid Abatement Fund For the Year Ended June 30, 2023

Budget				Variance with			
Origin	al	Fin	al	Actı	ıal	Final B	udget
	-		536,140		536,140		-
	-		-		4,462		4,462
	-		536,140		540,602		4,462
	-		536,140		540,602		4,462
\$	-	\$	536,140		540,602	\$	4,462
					-		
				\$	540,602		
	Origin	Original -	Original Fin	Original Final  - 536,140 536,140  - 536,140	Original         Final         Actual           -         536,140           -         -         536,140           -         536,140           \$         -         \$ 536,140	Original         Final         Actual           -         536,140         536,140           -         -         4,462           -         536,140         540,602           -         536,140         540,602	Original         Final         Actual         Final B           -         536,140         536,140           -         -         4,462           -         536,140         540,602           -         536,140         540,602           \$         -         \$ 536,140         540,602

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# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS



FIDUCIARY FUND - CUSTODIAL FUNDS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Fund Descriptions Fiduciary Fund - Custodial Funds June 30, 2023

# Sheriff's Custodial Fund

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

# **Tax Collector Custodial Fund**

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

# Jail Custodial Fund

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

# Fines and Cost Custodial Fund

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

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Combining Statement of Fiduciary Net Position Fiduciary Funds - Custodial Funds June 30, 2023

	Fine	s and Costs Fund	Jail	Custodial Fund	Ta	ax Collector Fund	Sheriff's Fund	Total Custodial Funds
Assets								
Cash and Cash Equivalents								
Deposits - Restricted	\$	116,023	\$	379,022	\$	962,373	\$ 3,578,652	\$ 5,036,070
Deposits - Other		273,654		87,828		27,491,754	-	27,853,236
Property Tax Receivable						1,175,531	 	 1,175,531
Total Assets	\$	389,677	\$	466,850	\$	29,629,658	\$ 3,578,652	\$ 34,064,837
Liabilities  Due to local governments	\$	259,780	\$	55,446	\$	28,494,112	\$ -	\$ 28,809,338
Due to others		13,874		32,382		173,173	-	219,429
Total Liabilities		273,654		87,828		28,667,285	-	29,028,767
Net Position								
Restricted for individuals and organizations		-		379,022		962,373	3,578,652	4,920,047
Restricted for other governments		116,023		-		-	-	116,023
Total Net Position	\$	116,023	\$	379,022	\$	962,373	\$ 3,578,652	\$ 5,036,070

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Combining Statement of Changes in Fiduciary Net Position Fiduciary Funds - Custodial Funds For the Year Ended June 30, 2023

For the Tear Ended June 30, 2023									Total
	Fine	es and Costs Fund	Jail	Custodial Fund	Та	x Collector Fund	Sheriff's Fund		Custodial Funds
Additions									
Criminal fines and fees collected for other governments	\$	2,838,917	\$	444,362	\$	-	\$ -	\$	3,283,279
Fees collected for other organizations		-		69,455		-	-		69,455
Inmate Trust Funds received		-		2,601,976		-	-		2,601,976
Interest income collected for other governments		-		37,753		482,146	-		519,899
Property taxes collected for other governments		-		-		320,064,848	-		320,064,848
Delinquent interest income collected for other governments		-		-		856,831	-		856,831
Sales taxes collected for other governments		-		-		297,182,341	-		297,182,341
Occupational license fees collected for other governments		-		-		4,228,741	-		4,228,741
State revenue sharing funds received for other governments		-		-		4,816,733	-		4,816,733
Redemption fees collected for other governments		-		-		77,420	-		77,420
Bail bond cash receipts		-		-		-	169,860		169,860
Funds received in connection with civil suits and sheriff's sales		-		-		-	9,938,906		9,938,906
Garnishments received		-		-		-	2,296,635		2,296,635
Total Additions		2,838,917		3,153,546		627,709,060	12,405,401		646,106,924
Deductions									
Fees disbursed to other governments		2,887,901		448,231		_	891,729		4,227,861
Fees disbursed to other organizations		-		69,455		-	11,242,736		11,312,191
Inmate Trust Funds disbursed		-		2,656,748		-	-		2,656,748
Interest income disbursed to other governments		-		33,884		413,499	-		447,383
Property taxes disbursed to other governments		-		-		320,291,544	-		320,291,544
Delinquent interest disbursed to other governments		-		-		864,021	-		864,021
Sales taxes disbursed to other governments		-		-		297,250,988	-		297,250,988
Occupational license fees disbursed to other governments		-		-		4,228,741	-		4,228,741
State Revenue Sharing funds disbursed to other governments		-		-		4,816,733	-		4,816,733
Redemption fees Paid to Clerk of Court		-		-		77,420	-		77,420
<b>Total Deductions</b>		2,887,901		3,208,318		627,942,946	 12,134,465		646,173,630
Net Increase (Decrease) in Fiduciary Net Position		(48,984)		(54,772)		(233,886)	 270,936	_	(66,706)
Net Position - Beginning of Year		165,007		433,794		1,196,259	3,307,716		5,102,776
Net Position - End of Year	\$	116,023	\$	379,022	\$	962,373	\$ 3,578,652	\$	5,036,070

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# OTHER SCHEDULES REQUIRED BY THE LOUISIANA LEGISLATIVE AUDITOR



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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# STATE OF LOUISIANA PARISH OF ST. TAMMANY

# **AFFIDAVIT**

**BEFORE ME**, the undersigned authority, personally came and appeared, <u>Randy Smith</u>, the sheriff of <u>St. Tammany Parish</u>, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$28,454,127 is the amount of cash on hand in the Tax Collector Fund on the  $30^{th}$  day of June 2023.

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2022, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

Randy Smith St. Tammany Parish Sheriff

**SWORN** to and subscribed before me, Notary Public, this \_\_\_\_\_\_\_ day of December 2023, in my office in Slidell, Louisiana.

Cynthia Bankston, Notary Public #187564

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

Schedule of Compensation, Benefits and Other Payment to Agency Head For the Year Ended June 30, 2023

**Agency Head Name:** Sheriff Randy Smith

Purpose	Amount
Salary	\$189,727.52
Benefits-insurance	\$10,220.82
Benefits-retirement	\$34,073.28
Benefits-Expense Account	-0-
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$910.00
Conference travel	\$5,351.58
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.  $Reg \ \S 1.274-5T(k; Reg. \S 1.132-5(h))$ .

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.

# **Justice System Funding Schedule - Receiving Entity**

As Required by Act 87 of the 2020 Regular Legislative Session

1 0		0	
	Ident	tifying Information	
Entity Name			St. Tammany Parish Sheriff's Office
LLA Entity ID # (This is the ID numbe	r assigned to the enti	ity by the Legislative	
Auditor for identification purposes.)			3117
Date that reporting period ended (mm	n/dd/yyyy)		6/30/2023

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund.

ash Basis Presentation	First Six Month Period Ended 12/31/22	Second Six Month Period Ended 06/30/23
eceipts From: (Must include one agency name and one collection type - see below -		
each line and may require multiple lines for the same agency. Additional rows may		
added as necessary.)		
Department of the Treasury, Asset Forfeiture/Sales	47,150	-
Melissa Henry, Clerk of Court, Civil Fees	8,825	5,375
State of Louisiana, Criminal Court Costs/Fees	-	11,940
Department of Corrections Probation and Parole Amite District Office, Restitution	2,450	2,100
St. Tammany Parish Government, Criminal Court Costs/Fees	15,232	13,668
St. Tammany Parish Government, Civil Fees	14,926	12,002
St. Tammany Parish Government, Criminal Court Costs/Fees	1,200	850
City Court Of Bogalusa, Criminal Court Costs/Fees	1,565	2,480
City Court Of East St Tammany, Criminal Court Costs/Fees	34,819	37,784
City Of Covington, Criminal Court Costs/Fees	1,950	2,220
City Of Mandeville, Criminal Court Costs/Fees	7,565	6,388
Town Of Abita Springs, Criminal Court Costs/Fees	180	350
Washington Parish Sheriffs Office, Criminal Court Costs/Fees	6,148	6,843
Warren L. Montgomery - District Attorney, Bond Fees	5,416	-
Warren L. Montgomery - District Attorney, Asset Forfeiture/Sales	34,260	48,366
Subtotal Receipts	181,686	150,366

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

As Required by Act 87 of the 2020 Regular Legislative Session  Identifying Information					
Entity Name		ANY PARISH S OFFICE			
LLA Entity ID # (This the ID number assigned to the entity by the Legislative Auditor.)		17			
Date that reporting period ended (mm/dd/yyyy)	6/30/2023				
• • • • • • • • • • • • • • • • • • • •					
Cash Basis Presentation	First Six- Month Period Ended 12/31/2022	Second Six- Month Period Ended 6/30/2023			
Beginning Balance of Amounts Collected (i.e. cash on hand)	3,717,310	3,584,750			
2. Same of the control of the contro		2,001,700			
Add: Collections	7 701 <b>50</b> 4	5 0 41 <b>2</b> 00			
Civil Fees (including refundable amounts such as garnishments or advance deposits)	7,701,526	7,941,380			
Bond Fees	194,655	471,660			
Asset Forfeiture/Sale	-	19,795			
Pre-Trial Diversion Program Fees Criminal Court Costs/Fees	1,054,401	1,195,109			
Criminal Fines - Contempt	6,887	5,365			
Criminal Fines - Other	493,931	452,794			
Restitution	-	,.,-			
Probation/Parole/Supervision Fees	-	-			
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	29,562	34,468			
Interest Earnings on Collected Balances	-	-			
Other (do not include collections that fit into more specific categories above)	-	-			
Subtotal Collections	9,480,962	10,120,571			
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)					
District Attorney, Parish of St. Tammany, Criminal Fines - Other	59,819	60,494			
St. Tammany Parish Government, Criminal Fines - Other	370,354	381,407			
St. Tammany Parish Clerk of Court, Criminal Court Costs/Fees	161,220	163,657			
St. Tammany Parish Government, Criminal Court Costs/Fees	64,367	65,539			
District Attorney, Parish of St. Tammany, Criminal Court Costs/Fees	165,255	158,178			
22nd JDC Indigent Defender, Criminal Court Costs/Fees	265,234	268,833			
Louisiana Supreme Court, Criminal Court Costs/Fees	2,679	2,561			
LA Commission On Law Enforcement, Law Enforcement Training & Assistance Fund, Criminal Court Costs/Fees	11,601	11,744			
LA Commission On Law Enforcement Crime Victims Reparations Fund, Criminal Court Costs/Fees	10,974	9,399			
LA Dept. of Wildlife & Fisheries, Criminal Court Costs/Fees	15	50			
LA Treasury Keep LA Beautiful Fund, Criminal Court Costs/Fees	75	75			
Florida Parishes Juvenile Center, Criminal Court Costs/Fees	29,585	29,935			
St. Tammany Parish Government O.D.P.O.W.F. Account, Criminal Court Costs/Fees St. Tammany Parish Coroner's Office, Criminal Court Costs/Fees	15,271 10,628	15,248 7,973			
St. Tammany Parish Government 22nd JDC Criminal Court Fund, Criminal Court Costs/Fees	12,940	13,251			
Treasurer, State of LA - CMIS, Criminal Court Costs/Fees	20,390	20,799			
DHH-THSCI LDHH Traumatic Head & Spinal, Criminal Court Costs/Fees	13,864	15,007			
St. Tammany Parish Government Domestic Violence Fund, Criminal Court Costs/Fees	2,379	3,182			
Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees	140	50			
22nd JDC Expense Fund, Criminal Court Costs/Fees	29,395	29,748			
St. Tammany Parish Government 22nd JDC Commissioner Fund, Criminal Court Costs/Fees	47,152	49,159			
22nd JDC Drug Court Fund, Criminal Court Costs/Fees	2,295	2,436			
22nd JDC Fins/Casa Fund, Criminal Court Costs/Fees	6,191	4,960			
Crimestoppers, Inc., Criminal Court Costs/Fees	11,750	11,938			
St. Tammany Parish Government - 22nd JDC Jury Costs, Criminal Court Costs/Fees	71,322	72,003			

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
	ST. TAMMANY PARISH
Entity Name	SHERIFF'S OFFICE
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	3117
Date that reporting period ended (mm/dd/yyyy)	6/30/2023

Less: Disbursements To Governments & Nonprofits (continued):LA State Police Training Academy, Criminal Court Costs/Fees-Mandeville Police Department, Criminal Court Costs/Fees400City of Covington Police Department, Criminal Court Costs/Fees350Causeway Police Department, Criminal Court Costs/Fees650Pearl River Police Department, Criminal Court Costs/Fees150Slidell Police Department, Criminal Court Costs/Fees250LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees813State of LA, GNOEC, Criminal Court Costs/Fees5LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees-DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees-Disability Affairs Trust Fund, Criminal Court Costs/Fees826St. Tammany Parish Clerk of Court, Bond Fees310	- 3550 3600 7750 250 250 250 250 - - - 2007 - - - - - - - - - - - - - - - - - -
Mandeville Police Department, Criminal Court Costs/Fees400City of Covington Police Department, Criminal Court Costs/Fees350Causeway Police Department, Criminal Court Costs/Fees650Pearl River Police Department, Criminal Court Costs/Fees150Slidell Police Department, Criminal Court Costs/Fees250LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees813State of LA, GNOEC, Criminal Court Costs/Fees5LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees-DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees-Disability Affairs Trust Fund, Criminal Court Costs/Fees826	350 300 750 250 250 533 30 - - 207 943 250 - 848
City of Covington Police Department, Criminal Court Costs/Fees 350  Causeway Police Department, Criminal Court Costs/Fees 650  Pearl River Police Department, Criminal Court Costs/Fees 150  Slidell Police Department, Criminal Court Costs/Fees 250  LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees 813  State of LA, GNOEC, Criminal Court Costs/Fees 5  LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees -  DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees -  Disability Affairs Trust Fund, Criminal Court Costs/Fees 826	300 750 250 250 533 30 - - 207 943 250 - 848
Causeway Police Department, Criminal Court Costs/Fees Pearl River Police Department, Criminal Court Costs/Fees 150 Slidell Police Department, Criminal Court Costs/Fees 250 LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees 813 State of LA, GNOEC, Criminal Court Costs/Fees 5 LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees - DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees - Disability Affairs Trust Fund, Criminal Court Costs/Fees 826	750 250 250 533 30 - - 207 943 250 - 848
Pearl River Police Department, Criminal Court Costs/Fees150Slidell Police Department, Criminal Court Costs/Fees250LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees813State of LA, GNOEC, Criminal Court Costs/Fees5LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees-DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees-Disability Affairs Trust Fund, Criminal Court Costs/Fees826	250 250 533 30 - - 207 943 250 - 848
Slidell Police Department, Criminal Court Costs/Fees  LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees  State of LA, GNOEC, Criminal Court Costs/Fees  LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees  DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees  Disability Affairs Trust Fund, Criminal Court Costs/Fees  826	250 533 30 - - 207 943 250 - 848
LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees  State of LA, GNOEC, Criminal Court Costs/Fees  LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees  DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees  Disability Affairs Trust Fund, Criminal Court Costs/Fees  826	533 30 - - 207 943 250 - 848
State of LA, GNOEC, Criminal Court Costs/Fees 5  LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees -  DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees -  Disability Affairs Trust Fund, Criminal Court Costs/Fees 826	30 - - 207 943 250 - 848
LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees -  DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees -  Disability Affairs Trust Fund, Criminal Court Costs/Fees 826	207 943 250 -
DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees  Disability Affairs Trust Fund, Criminal Court Costs/Fees  826	943 250 - 848
DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees  Disability Affairs Trust Fund, Criminal Court Costs/Fees  826	943 250 - 848
Disability Affairs Trust Fund, Criminal Court Costs/Fees 826	943 250 - 848
	943 250 - 848
on running runon of county bond runo	250 - 848
District Attorney of St. Tammany Parish, Bond Fees - 1	- 848
22nd Judicial District Court, Bond Fees -	
·	
	3 <del>4</del> 0
Louisiana District Attorney's Association, Asset Forfeiture/Sales -	194
City of Mandeville, Asset Forfeiture/Sale -	_
St. Tammany Parish Clerk of Court, Asset Forfeiture/Sale	359
Acadia Parish Clerk of Court, Civil Fees 71	73
Avoyelles Parish Clerk of Court, Civil Fees 23	13
Bastrop City Court, Civil Fees -	29
Bossier Parish Clerk of Court, Civil Fees 112	30
Caddo Parish Clerk of Court, Civil Fees 107	221
Caddo Parish Sheriff, Civil Fees	51
Calcasieu Parish Clerk of Court, Civil Fees 233	287
Caldwell Parish Clerk of Court, Civil Fines	60
City Court of East St. Tammany, Civil Fees -	84
City Court of Houma, Civil Fees 30	38
City Court of Opelousas, Civil Fees	30
City Court of Thibodaux, Civil Fees 30	_
Denham Springs City Court, Civil Fees 6	19
Desoto Parish Clerk of Court, Civil Fees 29	_
	809
	945
East Carroll Parish Clerk of Court, Civil Fees -	30
Hammond City Court, Civil Fees 207	528
Houma City Court, Civil Fees	8
Iberia Parish Clerk of Court, Civil Fees 6	75
Iberville Parish Sheriff, Civil Fees	-
Jefferson Davis Parish Clerk of Court, Civil Fees 30	-
Jefferson Parish Clerk of Court, Civil Fees -	16
<del></del>	086
LA Department of Public Safety, Civil Fees 72	120
Lafayette City Court, Civil Fees 113	85

# ST. TAMMANY PARISH SHERIFF'S OFFICE

# ST. TAMMANY PARISH, LOUISIANA

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

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
	ST. TAMMANY PARISH
Entity Name	SHERIFF'S OFFICE
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	3117
Date that reporting period ended (mm/dd/yyyy)	6/30/2023

	First Six- Month Period Ended	Second Six- Month Period Ended
Cash Basis Presentation	12/31/2022	6/30/2023
Less: Disbursements To Governments & Nonprofits (continued):	4.50	
Lafayette Parish Clerk of Court, Civil Fees	150	341
Lafayette Parish City Court	-	14
Lafayette Parish Sheriff's Office, Civil Fees	129	210
Lafourche Parish Clerk of Court, Civil Fees	101	30
Lafourche Parish Sheriff's Office, Civil Fees	-	33
Lake Charles City Court, Civil Fees	35	30
Lincoln Parish Clerk of Court, Civil Fees	-	43
Leonard K. Fisher, Jr., Civil Fees	-	11
Livingston Parish Clerk of Court, Civil Fees	-	41
Livingston Parish Sheriff's Office, Civil Fees	106	63
Madison Parish Clerk of Court, Civil Fees	10	-
Monroe City Court, Civil Fees	12	11
Natchitoches Parish Clerk of Court, Civil Fees	6	-
Orleans First City Court - Constable, Civil Fees	450	1,549
Orleans Parish Sheriff, Civil Fees	1,933	3,308
Orleans Second City Court, Civil Fees	145	32
Ouachita Parish Clerk of Court, Civil Fees	-	41
Plaquemines Parish Sheriff's Office, Civil Fees	-	44
Rapides Parish Clerk of Court, Civil Fees	96	150
Sheriff of Evangeline Parish, Civil Fees	33	=
Sheriffs Office Washington Parish, Civil Fees	129	334
Shreveport City Court, Civil Fees	102	29
Slidell City Court, Civil Fees	15	-
St. Bernard Parish Clerk of Court, Civil Fees	575	455
St. Bernard Parish Sheriff's Office, Civil Fees	174	97
St. Charles Parish Sheriff's Office, Civil Fees	101	-
St. James Parish Clerk of Court, Civil Fees	26	-
St. John the Baptist Parish Clerk of Court, Civil Fees	91	11
St. Landry Parish Clerk of Court, Civil Fees	30	11
St. Martin Parish Clerk of Court, Civil Fees	23	167
St. Mary Parish Clerk of Court, Civil Fees	37	34
St. Tammany Parish Clerk of Court, Civil Fees	157	=
St. Tammany Parish Clerk of Court Clerk Fees, Civil Fees	106,992	111,792
St. Tammany Parish Clerk of Court Recording, Civil Fees	47,785	54,085
St Tammany Parish Government, Civil Fees	18,187	15,174
St. Tammany Parish School Board, Civil Fees	2,892	1,241
State of Louisiana Land Office	17,598	15,726
Tangipahoa Parish Clerk of Court, Civil Fees	201	330
Tangipahoa Parish Sheriff, Civil Fees	669	8,332
Vermilion Parish Clerk of Court, Civil Fees		135
Washington Parish Clerk of Court, Civil Fees	30	61
West Baton Rouge Parish Clerk of Court, Civil Fees	26	81
West Feliciana Clerk of Court, Civil Fees		41
West Feliciana Parish Sheriff, Civil Fees	43	-
West Monroe Clerk of Court, Civil Fees	-	28
Winn Parish Clerk of Court, Civil Fees	23	-
	-	_

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

Identifying Information		
Total Constitution of the	- '	NY PARISH
Entity Name LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)	SHERIFF'	
Date that reporting period ended (mm/dd/yyyy)		17 /2023
Date that reporting period chaed (min/da/jjjjj)	0,30,	2023
Cash Basis Presentation	First Six- Month Period Ended 12/31/2022	Second Six- Month Period Ended 6/30/2023
Less: Amounts Retained by Collecting Agency  Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection  Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	566,379 -	691,741
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Fines - Other Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Court	60,064	56,688
Costs/Fees Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office Crime Lab, Criminal	121,271	113,521
Court Costs/Fees	50,551	53,550
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Bond Fees	29,698	24,210
Amounts "Self-Disbursed" to Collecting Agency, Asset Forfeiture/Sale	-	11,544
Amounts "Self-Disbursed" to Collecting Agency, Civil Fees	588,251	618,820
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	4,916,067	4,930,585
Bond Fee Refunds	246,489	196,677
Restitution Payments to Individuals (additional detail is not required)	=	-
Other Disbursements to Individuals (additional detail is not required)	1,410,484	1,388,194
Payments to 3rd Party Collection/Processing Agencies	29,562	34,468
Subtotal Disbursements/Retainage	9,613,522	9,753,488
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	3,584,750	3,951,833
Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	225,675,949	226,322,628
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

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# STATISTICAL SECTION UNAUDITED



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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

**Statistical Section** 

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

Contents	<b>Tables</b>
Financial Trends These schedules contain trend information to help the reader understand how the Sheriff's Office financial performance and well-being have changed over time.	1-5
Revenue Capacity These schedules contain information to help the reader assess the fiduciary collections of revenues by the Sheriff's Office as well as the revenues of the sheriff.	6-11
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the Sheriff's Office's current levels of outstanding debt and the Sheriff's Office's ability to issue additional debt in the future.	12-13
Demographic and Economic Information These schedules contain demographic and economic information to help the reader understand the environment within which the Sheriff's Office's financial activities take place.	14-15
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Sheriff's Office's financial report relates to the services the Sheriff's Office provides and the activities it performs.	16-19

ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Net Position By Component Last Ten Fiscal Years (Accrual Basis of Accounting) Table 1

(Unaudited)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Net investment in Capital Assets	\$ 23,852,189	\$ 24,627,410	\$ 22,378,113	\$ 19,890,272	\$ 20,336,025	\$ 21,256,899	\$ 21,340,059	\$ 21,629,125	\$ 23,539,748	\$ 23,216,715
Restricted for:										
Equitable Sharing	547,383	529,293	451,468	61,277	48,666	87,859	183,961	-	-	-
Donations for Equipment	30,170	68,347	22,656	-	-	-	-	-	-	-
Crime Lab Expenditures	903,171	927,592	1,007,342	1,058,944	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575
Opioid Abatement	540,602	-	-	-	-	-	-	-	-	-
Debt Service	181,140	13,050	13,050	13,049	12,967	12,908	12,002	11,974	11,968	11,957
Capital Projects Fund	-	-	-	-	-	2,150	1,159,373	-	-	-
Unrestricted	21,186,761	7,101,609	(4,968,312)	(13,820,765)	(24,349,598)	(29,911,685)	(38,979,256)	(18,694,513)	(22,963,758)	(23,831,024)
Total Governmental Activities Net Position	\$ 47,241,416	\$ 33,267,301	\$ 18,904,317	\$ 7,202,777	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223
Total Primary Government Net Position	\$ 47,241,416	\$ 33,267,301	\$ 18,904,317	\$ 7,202,777	\$ (2,898,385)	\$ (7,525,407)	\$ (15,365,273)	\$ 3,589,352	\$ 1,681,121	\$ 1,366,223

# NOTES:

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

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

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

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

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

## (Unaudited)

		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses											
Governmental Activities											
Public Safety	\$	79,618,542 \$	69,084,087 \$	68,940,812 \$	65,870,549 \$	67,655,545 \$	64,676,529 \$	70,682,777 \$	71,386,067 \$	70,086,867 \$	70,407,737
Interest on Long-Term Debt		380,926	404,114	475,565	567,906	604,956	634,189	662,339	919,375	676,902	242,806
Total Governmental Activities Expenses	_	79,999,468	69,488,201	69,416,377	66,438,455	68,260,501	65,310,718	71,345,116	72,305,442	70,763,769	70,650,543
Total Primary Government Expenses	\$	79,999,468 \$	69,488,201 \$	69,416,377 \$	66,438,455 \$	68,260,501 \$	65,310,718 \$	71,345,116 \$	72,305,442 \$	70,763,769 \$	70,650,543
Program Revenues Governmental Activities Public Safety											
Charges for Services Operating Grants and Contributions	\$	22,931,703 \$ 22,974,648	21,530,120 \$ 17,505,615	20,789,786 \$ 17,915,492	20,246,537 \$ 17,032,277	19,827,862 \$ 14,639,318	18,487,824 \$ 9,110,092	22,966,467 \$ 6,188,325	21,363,488 \$ 5,872,842	20,113,687 \$ 5,563,283	20,205,527 3,851,162
Total Governmental Activities Program Revenues		45,906,351	39,035,735	38,705,278	37,278,814	34,467,180	27,597,916	29,154,792	27,236,330	25,676,970	24,056,689
Total Primary Government Program Revenues	\$	45,906,351 \$	39,035,735 \$	38,705,278 \$	37,278,814 \$	34,467,180 \$	27,597,916 \$	29,154,792 \$	27,236,330 \$	25,676,970 \$	24,056,689
Net (Expense) Revenue											
Governmental Activities		(34,093,117)	(30,452,466)	(30,711,099)	(29,159,641)	(33,793,321)	(37,712,802)	(42,190,324)	(45,069,112)	(45,086,799)	(46,593,854)
Total Primary Government Net (Expense) Revenue	\$	(34,093,117) \$	(30,452,466) \$	(30,711,099) \$	(29,159,641) \$	(33,793,321) \$	(37,712,802) \$	(42,190,324) \$	(45,069,112) \$	(45,086,799) \$	(46,593,854)
General Revenues and Other Changes in Net Position Governmental Activites Taxes											
Ad Valorem Taxes	\$	27,463,652 \$	26,627,379 \$	26,151,411 \$	24,700,790 \$	24,022,322 \$	23,125,527 \$	21,894,548 \$	21,124,931 \$	20,390,156 \$	19,768,442
Sales and Use Taxes Intergovernmental Revenues		17,928,132	17,443,257	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878
Transfer from St. Tammany Parish Council		48,704	18,203	98,394	63,104	227,447	8,950,465	11,925,644	11,537,051	11,091,107	10,530,878
Interest and Investment Earnings Miscellaneous		2,107,062	75,484	50,261	274,944	367,367	222,271	60,759	42,501	43,898	69,933
Other Revenues		215,415	369,968	235,330	484,634	1,123,183	1,237,214	1,083,018	2,735,817	2,783,208	4,093,657
Special Community Disaster Loan Forgiveness		´-	, <u>-</u>	, -	· -	-	· · ·	· · · ·	· · ·	· · ·	11,315,552
Gain (loss) on Disposal of Assets		304,267	281,159	414,766	-	-	-	-	-	-	-
Total Governmental Activities General Revenues		48,067,232	44,815,450	42,405,858	38,570,518	38,420,343	45,552,668	46,889,614	46,977,343	45,401,697	56,309,340
Total Primary Government General Revenues	\$	48,067,232 \$	44,815,450 \$	42,405,858 \$	38,570,518 \$	38,420,343 \$	45,552,668 \$	46,889,614 \$	46,977,343 \$	45,401,697 \$	56,309,340
Changes in Net Position											
Governmental Activities		13,974,115	14,362,984	11,694,759	9,410,877	4,627,022	7,839,866	4,699,290	1,908,231	314,898	9,715,486
Total Primary Government	\$	13,974,115 \$	14,362,984 \$	11,694,759 \$	9,410,877 \$	4,627,022 \$	7,839,866 \$	4,699,290 \$	1,908,231 \$	314,898 \$	9,715,486

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

(Unaudited)

		2023	2022	2021		2020		2019		2018		2017		2016	2015		2014
General Fund																	
Nonspendable	\$	596,056 \$	366,045 \$	411,03	9 \$	209,758	\$	211,471	\$	217,715	\$	197,414	\$	110,594 \$	112,54	6 \$	119,574
Restricted	4	577,553	597,640	474,12		61,277	4	48,666	Ψ	87,859	Ψ.	183,961	4	-	-		-
Assigned		-	439,582	2,714,93		-		1,780,560		822,910		-		_	_		-
Unassigned		28,887,122	26,903,312	21,238,49		28,844,650		28,920,009		22,342,775		16,285,769		13,323,506	10,177,51	1	9,847,360
Total General Fund	\$	30,060,731 \$	28,306,579 \$	24,838,59	7 \$	29,115,685	\$	30,960,706	\$	23,471,259	\$	16,667,144	\$	13,434,100 \$	10,290,05	7 \$	9,966,934
All Other Governmental Funds																	
Nonspendable	\$	50,390 \$	39,154 \$	-	\$	_	\$	4,290	\$	20,413	\$	18,029	\$	10,216 \$	-	\$	-
Restricted, reported in:																	
Special Revenue Funds		903,171	927,592	1,007,34	2	1,067,374		1,053,555		1,026,462		918,588		642,766	1,093,16	3	1,968,575
Bond Sinking Fund		181,140	13,050	13,05	0	13,049		12,967		12,908		12,002		11,974	11,96	8	11,957
Capital Projects Fund		-	-	-		-		-		2,150		1,159,373		2,340,279	8,641,34	.5	17,649,397
Opioid Abatement Fund		540,602	-	-		-		-		-		-		-	-		-
Committed, reported in:																	
Capital Projects Fund		28,833,031	23,581,992	24,008,24	8	10,564,315		5,608,775		5,565,094		5,530,763		5,523,755	5,520,99	0	5,318,522
Special Revenue Funds		473,122	2,191,881	1,743,62	2	1,466,269		1,210,958		922,695		735,151		537,618	694,27	0	524,918
Assigned, reported in:																	
Special Revenue Funds		-	-	-		-		963,799		4,190,193		4,215,813		2,882,163	2,452,31	1	2,427,052
Capital Projects Fund		-	1,652,753	-		-		-		-		-		-	-		-
Unassigned		(50,390)	(39,154)	-		-		-		-		-		-	-		-
Total All Other Governmental Funds	\$	30,931,066 \$	28,367,268 \$	26,772,26	2 \$	13,111,007	\$	8,854,344	\$	11,739,915	\$	12,589,719	\$	11,948,771 \$	18,414,04	7 \$	27,900,421
Total All Funds	\$	60,991,797 \$	56,673,847 \$	51,610,85	9 \$	42,226,692	\$	39,815,050	\$	35,211,174	\$	29,256,863	\$	25,382,871 \$	28,704,10	4 \$	37,867,355

NOTE 1:

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

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

## (Unaudited)

		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues											
Taxes (See Table 5) Intergovernmental Revenues Fees, Charges, and Commissions for Services Interest and Investment Earnings Other Revenues	\$	45,391,784 \$ 16,874,164 22,931,703 2,051,152 215,415	44,070,636 15,403,126 21,530,120 72,943 673,526	\$ 41,607,107 \$ 15,958,984 20,789,786 47,858 1,128,696	37,747,836 \$ 15,161,379 20,246,537 260,708 461,484	36,702,346 \$ 13,055,687 19,827,862 348,192 1,128,624	35,142,718 \$ 16,072,722 18,487,824 206,746 1,245,613	33,820,193 \$ 16,174,930 22,966,467 58,755 1,108,397	32,661,974 \$ 15,536,109 21,363,488 41,657 2,758,215	31,483,484 \$ 14,880,551 20,113,687 42,594 2,827,421	30,299,320 14,382,040 20,205,527 68,504 4,257,910
Total Revenues	\$	87,464,218 \$	81,750,351	\$ 79,532,431 \$	73,877,944 \$	71,062,711 \$	71,155,623 \$	74,128,742 \$	72,361,443 \$	69,347,737 \$	69,213,301
Expenditures											
Current Public Safety Intergovernmental Transfer to St. Tammany Parish Council	\$	73,284,496 \$	66,807,575	\$ 63,784,790 \$	61,843,657 \$	62,007,087 \$	58,796,122 \$ 1,420,255	62,582,782 \$ 1,882,656	64,379,049 \$ 1,877,357	63,503,095 \$ 1,865,570	62,836,118 1,852,363
Debt Service Principal Interest Issuance costs		2,268,203 457,959	1,775,515 483,535	1,420,000 564,658 121,100	1,370,000 584,956	1,325,000 614,956	1,275,000 643,806 -	1,230,000 671,606	1,195,000 695,506	295,000 676,902 -	285,000 242,806
Capital Outlay		4,064,174	5,487,328	3,187,065	6,003,184	2,728,502	3,066,129	3,020,887	7,535,764	12,170,421	8,839,006
Total Expenditures	\$	80,074,832 \$	74,553,953	\$ 69,077,613 \$	69,801,797 \$	66,675,545 \$	65,201,312 \$	69,387,931 \$	75,682,676 \$	78,510,988 \$	74,055,293
Excess (Deficiency) of Revenues Over Expenditures	\$	7,389,386 \$	7,196,398	\$ 10,454,818 \$	4,076,147 \$	4,387,166 \$	5,954,311 \$	4,740,811 \$	(3,321,233) \$	(9,163,251) \$	(4,841,992)
Other Financing Sources (Uses) Increase in Obligations Under Leases Transfers In Transfers Out Sale of General Capital Assets Bond Proceeds	\$	- \$ 11,299,010 (14,883,770) 362,439 -	8,259,801 (10,545,021) - -	\$ - \$ 17,581,690 (18,863,330) - 5,070,989	- \$ 9,281,538 (11,636,328) 	216,710 \$ 1,939,956 (1,939,956) -	- \$ 1,918,806 (1,918,806) 	1,901,606 (2,768,425)	2,578,082 (2,578,082) -	2,751,661 (2,751,661)	1,052,806 (1,052,806) - 15,746,072
Payment to Refunded Bond Escrow Agent Subscription-Based Information Technology Arrangen Leases (as Lessee)	1	147,998 2,887	151,810	(4,860,000) - -	-	- - -	-	- - -	- - -	-	- - -
Total Other Financing Sources (Uses)	\$	(3,071,436) \$	(2,133,410)	\$ (1,070,651) \$	(2,354,790) \$	216,710 \$	- \$	(866,819) \$	- \$	- \$	15,746,072
Net Change in Fund Balances	\$	4,317,950 \$	5,062,988	\$ 9,384,167 \$	1,721,357 \$	4,603,876 \$	5,954,311 \$	3,873,992 \$	(3,321,233) \$	(9,163,251) \$	10,904,080
Fund Balances											
Beginning of Year Restatement - Implementation of GASB 84		56,673,847	51,610,859	42,226,692	39,815,050 690,285	35,211,174	29,256,863	25,382,871	28,704,104	37,484,762	26,580,682
End of Year	\$	60,991,797 \$	56,673,847	\$ 51,610,859 \$	42,226,692 \$	39,815,050 \$	35,211,174 \$	29,256,863 \$	25,382,871 \$	28,321,511 \$	37,484,762
Debt Service as a Percentage of Noncapital Expenditures		3.59%	3.27%	3.01%	3.06%	3.03%	3.09%	2.87%	2.77%	1.47%	0.81%

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

 $NOTE\ 2:\ Restated\ Fund\ Balance\ in\ Fiscal\ Year\ 2020\ related\ to\ implementation\ of\ GASB\ Statement\ No.\ 84,\ \textit{Fidiciary\ Funds}\ .$ 

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

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

ST. TAMMANY PARISH SHERIFF'S OFFICE

ST. TAMMANY PARISH, LOUISIANA

Tax Revenues By Source - Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Tax Revenues By Source										
Taxes										
Ad Valorem Taxes	\$ 27,463,652	\$ 26,627,379	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442
Sales and Use Taxes	17,928,132	17,443,257	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878
Total Tax Revenues	\$ 45,391,784	\$ 44,070,636	\$ 41,607,107	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320

Table 5

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Table 6

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

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Public Service Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Estimated Actual Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
2022	2 257 222 227	(27.240.007	171 745 070	2.057.217.204	550 007 110	2 502 250 101	25 460 505 000	11.14	11 120/
2023	2,257,322,227	637,349,007	161,645,060	3,056,316,294	552,937,113	2,503,379,181	27,468,795,890	11.14	11.13%
2022	2,195,193,735	612,514,895	150,288,340	2,957,996,970	542,094,715	2,415,902,255	26,636,523,343	11.14	11.11%
2021	2,135,726,118	624,123,009	157,783,100	2,917,632,227	536,658,854	2,380,973,373	26,149,213,640	11.14	11.16%
2020	1,947,778,114	575,347,015	138,915,490	2,662,040,619	525,755,305	2,136,285,314	23,869,089,867	11.69	11.15%
2019	1,900,639,068	552,300,838	133,340,220	2,586,280,126	517,271,813	2,069,008,313	23,221,757,147	11.69	11.14%
2018	1,844,442,348	547,880,131	136,798,010	2,529,120,489	507,774,412	2,021,346,077	22,644,149,727	11.66	11.17%
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%
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%

NOTE:

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

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

# SOURCES:

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

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Principal Property Taxpayers Current Year and Nine Years Ago (Unaudited) Table 7

For the Fiscal Year Ending

June 30, 2023 June 30, 2014 Percentage of Percentage of Total Parish Total Parish Taxable Taxable Taxable Taxable Assessed Assessed Assessed Assessed Valuation Valuation **Taxpayer** Valuation Valuation Rank Rank Central La. Electric, Co. 51,177,750 2.04% 49,038,440 2.86% \$ 1 1 Florida Marine Transporters 21,439,720 2 0.86% 12,680,680 3 0.74% Atmos Energy Louisiana 16,467,700 7,815,650 3 0.66% 7 0.46% Associated Wholesale Grocers 15,673,045 4 0.63% Tri-States NGL Pipeline, LLC 12,395,420 5 0.50% 7,974,130 5 0.47% Chevron USA Inc. 11,473,368 6 10,958,294 4 0.64% 0.46% Capital One, N.A. 10,272,656 7 0.41% 6,980,760 9 0.41% Parkway Pipeline, LLC 9,825,210 8 0.39% 8,839,008 9 0.35% **Bell South Communications** JP Morgan Chase Bank 8,699,368 0.35% 7,601,683 10 8 0.44% AT&T Southeast 14,778,110 2 0.86% Wash.-St. Tammany Elec. Coop 7,948,370 6 0.46% AT&T Mobility, LLC 6,188,510 10 0.36% 6.65% 131,964,627 7.70% 166,263,245

# 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement	11.14	11.14	11.14	11.69	11.69	11.66	11.25	11.66	11.66	11.66
Overlapping Governments' Rates:										
Parish Government	19.51	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01
School District	62.00	62.00	62.00	64.41	64.41	65.41	66.41	68.18	68.18	68.18
Other Parish-Wide	8.59	8.79	9.12	9.24	9.39	9.40	9.40	9.64	9.74	9.86
Cities, Towns and Villages	84.27	88.26	88.26	91.77	91.63	93.02	92.97	89.44	97.86	97.90
Fire Districts	349.70	347.45	343.84	351.71	351.71	351.71	351.71	352.54	342.62	346.82
Lighting Districts	12.89	12.89	12.89	16.29	16.29	15.30	15.30	17.65	17.65	17.65
Recreational Districts	55.94	56.06	56.21	57.85	57.90	61.70	60.20	70.88	67.68	72.98
Other Districts	11.13	12.07	10.59	10.39	14.00	14.00	16.95	17.90	19.00	19.75

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Tax Levy	27,839,446	26,912,930	26,523,830	24,973,044	24,186,596	23,568,771	22,039,862	21,345,034	20,726,772	19,986,938
Current Tax Collections	27,406,952	26,545,634	26,052,463	24,658,703	23,926,671	23,023,811	21,760,572	20,930,650	20,265,465	19,676,861
Percent of Levy Collected	98%	99%	98%	99%	99%	98%	99%	98%	98%	98%
Collections for Prior Years	56,700	81,745	98,948	42,086	95,651	101,716	133,976	194,281	124,691	91,581
Total Collections	27,463,652	26,627,379	26,151,411	24,700,789	24,022,322	23,125,527	21,894,548	21,124,931	20,390,156	19,768,442
Ratio of Total Collections to Tax Levy	99%	99%	99%	99%	99%	98%	99%	99%	98%	99%

SOURCE:

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

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Principal Sales Taxpayers Current year and Nine Years Ago (Unaudited) Table 10

# LAW ENFORCEMENT DISTRICT

TOTAL	PERCENTAGE OF			
TOTAL				
	TOTAL		TOTAL	
	12.38%			
	2.83%			
	2.13%			
	1.81%			
	1.28%			
	1.80%			
	1.32%			
	1.20%			
	0.96%			
	0.70%			
5,258,133	26.41%	\$	2,780,861	
10 ((0 000	72.500/	œ.	7.750.017	
12,669,999	73.59%	\$	7,750,017	
17,928,132	100.00%	\$	10,530,878	
	5,258,133 12,669,999	12.38%  2.83% 2.13%  1.81% 1.28% 1.80% 1.32% 1.20% 0.96% 0.70%  5,258,133 26.41%  12,669,999 73.59%	12.38%  2.83% 2.13%  1.81% 1.28% 1.80% 1.32% 1.20% 0.96% 0.70%  5,258,133  26.41%  \$ 12,669,999  73.59%  \$	

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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
St. Tammany Parish Sheriff's Direct Rates:										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Overlapping Parish-Wide Rates:										
State of Louisiana	4.45%	4.45%	4.45%	4.45%	4.45%	5.00%	5.00%	5.00%	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%
St. Tammany Parish Court House	-	-	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%
City, Town, Village and Other Jurisdiction Rates:										
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Highway 21 Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rooms To Go Economic Development District	0.00%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Camellia Square Economic Development District	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Northshore Square Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-
Highway 1077 Economic Development District	-	-	-	-	-	0.75%	0.75%	-	-	-
Highway 1088 Economic Development District	-	-	-	-	-	0.75%	0.75%	-	-	-

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Highway 59 Economic Development District	-	-	-	-	-	0.75%	0.75%	-	-	-
Highway 434 Economic Development District	-	-	-	-	-	0.75%	0.75%	-	-	-
Airport Road Economic Development District	-	-	-	-	-	0.75%	0.75%	-	-	-

## NOTES:

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

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

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

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

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

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

### SOURCE:

St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Ratios of Outstanding Debt by Type Last Ten Fiscal Years (Unaudited) Table 12

	Governmental Activities											Bonded Debt
	Т	otal Bonded Debt			Sul	bscription-Based						Percentage of
		Limited				Information		Total	Percentage of	Total	Tota1	Estimated Actual
Fisca1		Tax Revenue			Technology			Primary	Personal Personal	Bonded Debt	Debt	Value of
Year		Bonds		Leases		Arrangements		Government	Income	Per Capita	Per Capita	Property
2023	\$	11,779,224	\$	771,486	\$	954,317	\$	13,505,027	*	43	49	0.04%
2022		13,359,894		1,104,682		1,223,439	\$	15,688,015	0.08%	50	58	0.05%
2021		14,900,564		1,253,387		-	\$	16,153,951	0.09%	56	61	0.06%
2020		16,132,646		158,295		=	\$	16,290,941	0.09%	61	62	0.07%
2019		17,525,717		198,519		=	\$	17,724,236	0.11%	67	68	0.08%
2018		18,873,788		-		=	\$	18,873,788	0.12%	73	73	0.08%
2017		20,171,859		-		=	\$	20,171,859	0.14%	80	80	0.09%
2016		21,424,930		-		=	\$	21,424,930	0.15%	86	86	0.10%
2015		22,643,001		-		=	\$	22,643,001	0.16%	92	92	0.11%
2014		22,961,072		-		-	\$	22,961,072	0.18%	95	95	0.12%

# NOTES:

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

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

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

# SOURCES:

See Table 6 for Estimated Actual Value of Property.

See Table 14 for Demographic Statistics.

<sup>\*</sup> Information not available.

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Direct and Overlapping Governmental Activities Debt As of June 30, 2023 (Unaudited)

		Debt	Percentage	Share of Overlapping
Governmental Unit		Outstanding	Applicable	Debt
Direct Debt:				
St. Tammany Parish Sheriff		13,505,027	100%	\$ 13,505,027
Overlapping Debt To Be Repaid with Property Taxes:				
City of Covington	*	2,045,000	100%	2,045,000
City of Slidell	**	15,302,036	100%	15,302,036
Fire Protection District No. 1	*	370,000	100%	370,000
Fire Protection District No. 2	*	2,485,000	100%	2,485,000
Fire Protection District No. 3	*	405,000	100%	405,000
Fire Protection District No. 4	*	4,714,319	100%	4,714,319
Fire Protection District No. 9	*	1,473,000	100%	1,473,000
Fire Protection District No. 12	*	2,268,000	100%	2,268,000
Fire Protection District No. 13	*	920,000	100%	920,000
Northshore Harbor Center	*	445,000	100%	445,000
Recreation District No. 1	*	3,710,000	100%	3,710,000
Recreation District No. 6	*	727,000	100%	727,000
Recreation District No. 11	*	235,000	100%	235,000
Recreation District No. 12	*	317,000	100%	317,000
Recreation District No. 14	*	27,310,314	100%	27,310,314
St. Tammany Parish Government	*	3,280,000	100%	3,280,000
St. Tammany Parish School Board	**	299,017,096	100%	299,017,096
St. Tammany Parish Hospital Service District No. 2	*	52,811,915	100%	52,811,915
St. Tammany Parish Water District No. 2	*	915,000	100%	915,000
Town of Abita Springs	*	1,952,000	100%	1,952,000
	\$	420,702,680		\$ 420,702,680
		, ,		, ,
Other Debt:				
Fremaux Economic Development District	**	8,791,424	100%	8,791,424
Lakeshore Villages Master Community Development District	*	40,050,615	100%	40,050,615
Sewerage District No. 1	*	1,172,936	100%	1,172,936
St. Tammany Parish Communication District No. 1	*	4,895,000	100%	4,895,000
St. Tammany Parish Government	*	86,968,635	100%	86,968,635
St. Tammany Parish School Board	**	1,000,000	100%	1,000,000
St. Tammany Parish Hospital Service District No. 2	*	10,390,000	100%	10,390,000
St. Tammany Parish Waterworks District No. 3	*	1,933,865	100%	 1,933,865
	\$	155,202,475		\$ 155,202,475

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Direct and Overlapping Governmental Activities Debt As of June 30, 2023 (Unaudited)

		Debt	Percentage	Share of Overlapping
Governmental Unit		Outstanding	Applicable	Debt
Leases/Subscription-Based Technology Arrangements/	Notes Payable:			
City of Covington	*	442,396	100%	442,396
City of Mandeville	***	201,709	100%	201,709
Clerk of Court	**	276,015	100%	276,015
Fire Protection District No. 2	*	267,123	100%	267,123
Fire Protection District No. 5	*	242,076	100%	242,076
Fire Protection District No. 6	*	201,152	100%	201,152
Fire Protection District No. 11	*	266,348	100%	266,348
Fire Protection District No. 13	*	1,009,613	100%	1,009,613
Recreation District No. 14	*	17,586	100%	17,586
St. Tammany Parish Hospital Service District No. 2	*	1,473,247	100%	1,473,247
St. Tammany Parish School Board	**	2,399,539	100%	2,399,539
St. Tammany Parish Water District No. 2	*	79,848	100%	79,848
Town of Abita Springs	*	49,640	100%	49,640
Town of Pearl River	*	18,011	100%	18,011
	\$	6,944,303		\$ 6,944,303
Total Overlapping Debt				\$ 582,849,458
Total Direct and Overlapping Debt				\$ 596,354,485

# NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2023 or on the most current financial statements as indicated below.

# 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.

<sup>\*</sup> as of 12/31/2022

<sup>\*\*</sup> as of 6/30/2022

<sup>\*\*\*</sup> as of 8/31/2022

ST. TAMMANY PARISH SHERIFF
ST. TAMMANY PARISH, LOUISIANA
Table 14

Demographic Statistics Last Ten Fiscal Years (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2023	273,263	*	*	2.9%
2022	269,388	\$ 19,223,887,000	\$ 71,361	3.8%
2021	264,933	17,750,124,000	66,999	5.1%
2020	262,689	18,249,140,000	69,471	4.2%
2019	259,827	16,813,191,000	64,709	4.2%
2018	257,282	15,284,552,000	59,408	4.3%
2017	253,593	14,185,152,000	55,937	5.0%
2016	249,882	14,067,281,000	56,296	5.3%
2015	246,002	14,285,367,000	58,070	5.7%
2014	242,536	12,432,721,000	51,261	5.1%

# SOURCES:

2023 Population, US Census Bureau- July 2022

2014-2022 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2013-2021 Unemployment Rate, Bureau of Labor Statistics

<sup>\*</sup> Information is not available.

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Principal Employers Current year and Nine Years Ago (Unaudited) Table 15

For the Fiscal Year Ending

		June 30, 20	023	June 30, 2014				
Employer	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment		
St. Tammany Parish School Board	5,823	1	5.01%	5,399	1	5.14%		
St. Tammany Health System	2,500	2	2.15%	1,715	2	1.63%		
Lakeview Regional Medical Center	950	3	0.82%	807	6	0.77%		
St. Tammany Parish Sheriff	751	4	0.65%	754	7	0.72%		
St. Tammany Parish Government	636	5	0.55%	720	8	0.69%		
Ochsner Medical Center: North Shore	565	6	0.49%	1,091	5	1.04%		
Rotolo Consultants Inc	450	7	0.39%					
Pool Corporation	429	8	0.37%					
City of Slidell	339	9	0.29%					
Cross Gates Family Fitness	308	10	0.26%					
Slidell Memorial Hospital				1,186	3	1.13%		
Wal-Mart				1,125	4	1.07%		
Northlake Behavioral Health System				592	9	0.56%		
Chevron, USA				550	10	0.52%		
Total - 10 Largest Employers	12,751		10.98%	13,939		13.27%		
Total - All Employers	116,289			105,012				

# SOURCES:

2023: 2022-2023 North Shore Book of Lists; 2022 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government; St. Tammany Parish School Board; City of Slid 2014: St. Tammany Economic Development Foundation; 2013 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office

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

Public Stackey   Public Publ		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Financial Administration:	Public Safety										
Accounting	Full-Time Positions										
Civil	Financial Administration:										
Occupational License	Accounting	12	12	13	15	15	14	16	18	17	17
Property Tax	Civil	20	20	20	20	19	20	20	21	23	21
Purchasing   3   3   3   3   3   3   3   3   2   2	Occupational License	4	4	4	4	4	4	4	4	4	4
Sales Tax	Property Tax	8	8	8	8	9	9	9	8	8	8
Support Services:   Administration	Purchasing	3	3	3	3	3	3	3	2	2	2
Administration	Sales Tax	14	14	14	14	14	13	14	13	13	13
Building Maintenance	Support Services:										
Communications-911	Administration			6	7		7	7	6	5	6
Criminal Recourds	Building Maintenance	5	5	5	4	4	5	6	4	4	3
Human Resources	Communications-911	47	47	49	47	45	44	44	43	40	40
Information Systems/Radio Maintenance	Criminal Records	21	20	20				21		19	19
Professional Standards	Human Resources	13	13	13	9	9	9	10	9	10	10
Public Affairs   3	Information Systems/Radio Maintenance	14	14	14	14	14	13	14	13	13	13
Public Integrity Bureau/Internal Affairs   2   2   2   2   2   2   3   4   3   2   Radio Maintenance   0   0   0   0   0   0   0   0   0	Professional Standards	5	5	5	5	5	4	6	0	0	0
Radio Maintenance         0         0         0         0         0         0         0         3         5         5           Training         10         12         12         11         13         13         10         11	Public Affairs	3	4	4	4	4	3	5	4	4	4
Training	Public Integrity Bureau/Internal Affairs	2	2	2	2	2	2	3	4	3	2
Vehicle Maintenance   S	Radio Maintenance	0	0	0	0	0	0	0	3	5	5
Law Enforcement Operations:   Canine (K-9)   5	Training	10	12	12	11	13	13	10	11	11	11
Canine (K-9)         5         6         6         8         7         7         7         10         10         10           Court Security/Sex Offender         38         38         38         38         37         37         45         45         46         47           Crime Laboratory         20         20         20         18         18         18         18         20         21         21         21           Criminal Investigations-Best         30         29         29         28         29         30         30         27         27         26           Criminal Patrol District II         46         53         54         52         55         58         60         60         59         59           Criminal Patrol District II         26         52         54         51         50         53         52         48         50         50           Criminal Patrol District II         36         52         54         51         50         53         52         48         50         50           Criminal Patrol District II         34         37         37         42         42         33         33         31	Vehicle Maintenance	8	10	10	9	9	9	11	9	8	8
Court Security/Sex Offender   38   38   38   37   37   37   45   45   46   47	Law Enforcement Operations:										
Crime Laboratory	Canine (K-9)	5	6	6	8	7	7	7	10	10	10
Criminal Investigations-East         30         29         29         28         29         30         30         27         27         26           Criminal Investigations-West         27         28         27         29         28         27         27         28         26         26           Criminal Patrol District II         46         53         54         52         55         58         60         60         59         59           Criminal Patrol District III         26         52         54         51         50         53         52         48         50         50           Criminal Patrol District IV         34         37         37         42         42         33         33         31         31         31         31         31         Narcotics         17         18         18         16         16         17         19         19         21         20         20         20         80         0	Court Security/Sex Offender	38	38	38	37	37	37	45	45	46	47
Criminal Investigations-West   27   28   27   29   28   27   27   28   26   26   26   26   26   26   26	Crime Laboratory	20	20	20	18	18	18	20	21	21	21
Criminal Patrol District	Criminal Investigations-East	30	29	29	28	29	30	30	27	27	26
Criminal Patrol District III	Criminal Investigations-West	27	28	27	29	28	27	27	28	26	26
Criminal Patrol District III         26         52         54         51         50         53         52         48         50         50           Criminal Patrol District IV         34         37         37         42         42         33         33         31         31         31           Narcotics         17         18         18         16         16         17         19         19         21         20           School Resource Officers         30         30         30         30         1         1         1 <td>Criminal Patrol District I</td> <td>53</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td>	Criminal Patrol District I	53	**	**	**	**	**	**	**	**	**
Criminal Patrol District IV         34         37         37         42         42         33         33         31         31         31           Narcotics         17         18         18         16         16         17         19         19         21         20           School Resource Officers         30         30         30         30         0 <td>Criminal Patrol District II</td> <td>46</td> <td>53</td> <td>54</td> <td>52</td> <td>55</td> <td>58</td> <td>60</td> <td>60</td> <td>59</td> <td>59</td>	Criminal Patrol District II	46	53	54	52	55	58	60	60	59	59
Narcotics         17         18         18         16         16         17         19         19         21         20           School Resource Officers         30         30         30         30         0<	Criminal Patrol District III	26	52	54	51	50	53	52	48	50	50
School Resource Officers         30         30         30         30         30         0         0         0         0         0         0           Special Operations         15         16         16         16         17         17         17         17         15         15           Street Crimes         0         0         0         0         0         0         0         8         7         7           Traffic         14         14         14         13         13         13         15         13         13           Corrections:         Corrections:           Commissary         1         1         1         2 <t< td=""><td>Criminal Patrol District IV</td><td>34</td><td>37</td><td>37</td><td>42</td><td>42</td><td>33</td><td>33</td><td>31</td><td>31</td><td>31</td></t<>	Criminal Patrol District IV	34	37	37	42	42	33	33	31	31	31
Special Operations         15         16         16         16         16         17         17         17         17         15         15           Street Crimes         0         0         0         0         0         0         0         8         7         7           Traffic         14         14         14         13         13         13         15         13         13           Corrections:         Total Facility         1         1         1         2	Narcotics	17	18	18	16	16	17	19	19	21	20
Street Crimes         0         0         0         0         0         0         0         8         7         7           Traffic         14         14         14         13         13         13         15         13         13           Corrections:           Commissary         1         1         1         2	School Resource Officers	30	30	30	30	0	0	0	0	0	0
Traffic         14         14         14         14         13         13         13         13         15         13         13           Corrections:         Commissary         1         1         1         2 <t< td=""><td>Special Operations</td><td>15</td><td>16</td><td>16</td><td>16</td><td>17</td><td>17</td><td>17</td><td>17</td><td>15</td><td>15</td></t<>	Special Operations	15	16	16	16	17	17	17	17	15	15
Traffic         14         14         14         14         13         13         13         15         13         13           Corrections:         Commissary         1         1         1         2 <td< td=""><td>Street Crimes</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>8</td><td>7</td><td>7</td></td<>	Street Crimes	0	0	0	0	0	0	0	8	7	7
Corrections:           Commissary         1         1         1         2	Traffic	14	14	14	13	13	13	13	15	13	13
Commissary         1         1         1         2	Corrections:										
Jail Facility         153         161         168         160         159         164         188         187         185         186           Re-Entry Program         16         15         15         7         7         7         7         0         0         0         0           Jail Medical         0         0         0         0         0         0         0         34         35         30         28           Transitional Work Program         0         0         0         0         0         0         23         0         0         4           Total Full-Time Positions         722         718         729         703         674         674         780         746         732         731           Part-Time Positions           School Crossing Guards         20         24         20         23		1	1	1	2	2	2	2	2	2	2
Re-Entry Program   16   15   15   7   7   7   7   7   0   0   0     Jail Medical   0   0   0   0   0   0   0   34   35   30   28     Transitional Work Program   0   0   0   0   0   0   0   23   0   0   0      Total Full-Time Positions   722   718   729   703   674   674   780   746   732   731      Part-Time Positions   School Crossing Guards   20   24   20   23   23   23   23   23   23   23		153	161	168	160	159	164	188	187	185	186
Jail Medical Transitional Work Program         0         0         0         0         0         0         34         35         30         28           Transitional Work Program         0         0         0         0         0         0         23         0         0         4           Total Full-Time Positions           Part-Time Positions         20         24         20         23		16	15	15	7	7	7	7	0	0	0
Transitional Work Program         0         0         0         0         0         0         23         0         0         4           Total Full-Time Positions         722         718         729         703         674         674         780         746         732         731           Part-Time Positions           School Crossing Guards         20         24         20         23         23         23         23         23         23         23         23         23         All Other Departments         9         9         12         8         4         3         7         *         *         *         *         *           Total Part-Time Positions         29         33         32         31         27         26         30         *         *         *         *										30	
Total Full-Time Positions         722         718         729         703         674         674         780         746         732         731           Part-Time Positions           School Crossing Guards         20         24         20         23<											
Part-Time Positions         20         24         20         23         24         24         20         23         23         23         23         23         23         23         23         23         23         23         24         24         24         24         20 <td></td>											
School Crossing Guards         20         24         20         23<	Total Full-Time Positions	722	718	729	703	674	674	780	746	732	731
All Other Departments 9 9 12 8 4 3 7 * * * *  Total Part-Time Positions 29 33 32 31 27 26 30 * * *											
Total Part-Time Positions 29 33 32 31 27 26 30 * * * *											
10tal Fait-1 line 1 08titolis 27 33 32 31 27 20 30	All Other Departments	9	9	12	8	4	3	7	*	*	*
Total 751 751 761 734 701 700 810 769 755 754	<b>Total Part-Time Positions</b>	29	33	32	31	27	26	30	*	*	*
	Total	751	751	761	734	701	700	810	769	755	754

# NOTES:

ROTES: Effective July 1, 2016, part-time employees were segregated from their departments and tracked separately (See \*). Information related to part-time employees for previous fiscal years was unavailable; as a result, these amounts have not been restated. In March 2022, a new criminal patrol district was created (See \*\*). Beginning with Fiscal Year 2022, the statistics for this schedule were obtained from the Position Summary Schedule that is included in the Annual Budget Document.

# SOURCE:

St. Tammany Parish Sheriff's Office

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

	2023		2022	2021	2020	2019	2018	2017	2016	2015	2014
Population - Total	273,	263	269,388	264,933	262,689	259,827	257,282	253,593	249,882	246,002	242,536
Calls for Service	320,	129	322,934	298,930	224,793	214,209	211,781	215,586	305,412	297,025	292,747
Events Generated	163,	521	237,528	164,453	216,390	219,564	224,661	224,424	183,008	182,309	170,105
Assigned Cases	14,	455	12,715	14,082	13,179	16,358	14,061	13,690	20,218	21,289	21,221
Traffic Tickets Issued	2,	516	3,428	3,402	3,291	3,622	5,412	5,006	4,255	5,680	5,074
Crime Statistics:											
Murders		5	5	10	10	4	14	9	2	3	3
Sex Offenses		54	74	28	40	30	26	28	32	25	5
Assaults		989	912	858	906	769	676	733	794	782	800
Total Persons Crimes	1,	048	991	896	956	803	716	770	828	810	808
Robberies		20	18	18	17	15	29	20	19	20	23
Burglary		220	255	237	256	262	325	416	322	364	405
Theft and Fraud	1,	248	1,146	894	1,016	1,084	1,264	1,215	1,295	1,193	1,254
Vehicle Theft		148	183	149	120	116	107	130	106	115	117
Arson		12	2	7	3	0	9	9	8	14	7
Total Property Crimes	1,	548	1,604	1,305	1,412	1,477	1,734	1,790	1,750	1,706	1,806
Total	2,	596	2,595	2,201	2,368	2,280	2,450	2,560	2,578	2,516	2,614
Estimated Value of Property Stolen	\$ 8,404,	135 \$	6,410,385 \$	4,323,230	\$ 2,985,942 \$	3,078,526 \$	2,116,265 \$	2,461,075 \$	2,178,410 \$	2,951,434 \$	2,217,988
Estimated Value of Property Recovered	\$ 1,838,	582 \$	1,889,289 \$	526,368			156,598 \$	271,852 \$	298,904 \$	871,571 \$	465,829
Crime Rate per 1,000 Residents	ġ	.87	9.63	8.31	9.01	8.78	9.52	10.09	10.32	10.23	10.78

# NOTE:

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

# SOURCES:

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

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

	Leasehold		Communication Other					
	Land	Improvements	Buildings	Equipment	Equipment	Vehicles	in Progress	Total
Public Safety								
Financial Administration:								
Accounting			-	-	9	1	-	10
Civil			-	-	1	13	-	14
Occupational License			-	=	-	-	=	-
Property Tax			-	=	2	1	=	3
Purchasing			-	_	_	1	_	1
Sales Tax			-	_	_	6	_	6
			-	-	12	22	-	34
Support Services:								
Administration	3	-	2	-	6	2	-	13
Building Maintenance		- 3	2	-	52	13	-	70
Communications-911			-	1	-	3	-	4
Criminal Records			-	-	2	3	-	5
Human Resources			-	_	4	5	_	9
Information Systems			-	15	148	14	-	177
Professional Standards			-	_	_	_	_	_
Public Affairs			-	_	5	4	_	9
Public Integrity Bureau/Internal Affairs			_	_	-	3	-	3
Radio Maintenance			_	50	6	-	-	56
Training			_	-	22	12	-	34
Vehicle Maintenance		_	1	_	49	82	_	132
vemere iviaintenance		3 3	5	66	294	141	-	512
Law Enforcement Operations:								
Canine (K-9)			-	_	_	_	_	_
Court Security/Sex Offender			_	_	-	9	-	9
Crime Laboratory			1	1	96	15	-	113
Criminal Investigations-East			_	_	3	33	-	36
Criminal Investigations-West			1	-	1	27	-	29
Criminal Patrol District I (Slidell)			_	-	3	54	-	57
Criminal Patrol District II (Mandeville)	1	1 -	2	-	4	44	-	51
Criminal Patrol District III (Covington)		1 -	_	_	2	23	_	26
Criminal Patrol District IV (Bush)	•		_	_	4	29	_	33
Narcotics		_	_	4	39	24	_	67
School Crossing Guards		_	_	-	-	1	_	1
School Resource Officers		-	_	- -	-	32	_	32
Special Operations		_	_	_	88	97	_	185
Street Crimes		_	-	-	-	-	-	105
Traffic		_	-	-	21	32	_	53
1141110				-				.).)

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

		Leasehold		Communication		Other		
	Land	Improvements	Buildings	Equipment	Equipment	Vehicles	in Progress	Total
Corrections Division: Jail Facility	1	5	_	2	140	45	_	193
Transitional Work Program		-		_	140			175
Transitional Work Flogram	1	5	-	2	140	45	-	193
Total - 2023	6	8	9	73	707	628	-	1,431
Total - 2022	6	8	9	72	728	613	-	1,436
Total - 2021	5	8	9	71	731	605	-	1,429
Total - 2020	4	8	9	70	703	594	-	1,388
Total - 2019	4	8	9	118	772	633	-	1,544
Total - 2018	4	7	9	120	751	589	-	1,480
Total - 2017	4	6	8	155	1,090	582	1	1,846
Total - 2016	4	5	8	169	1,053	573	1	1,813
Total - 2015	4	5	8	178	1,024	598	11	1,828
Total - 2014	4	5	7	179	987	634	16	1,832

# NOTES:

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

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

# SOURCE:

St. Tammany Parish Sheriff's Office

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

_	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety										
Financial Administration:										
Accounting	10	10	11	11	9	7	9	9	12	12
Civil	14	14	16	14	15	14	14	13	14	14
Occupational License	-	-	-	-	-	1	1	1	1	1
Property Tax	3	2	1	2	1	-	-	-	1	1
Purchasing	1	1	1	1	1	1	1	1	1	1
Sales Tax	6	5	5	4	7	6	6	6	6	6
_	34	32	34	32	33	29	31	30	35	35
Support Services:										
Administration	13	15	15	18	20	17	17	18	14	18
Building Maintenance	70	60	56	54	51	51	47	45	36	27
Communications-911	4	3	4	2	4	4	5	5	15	8
Criminal Records	5	4	3	2	2	2	3	3	2	2
Human Resources	9	8	8	8	6	5	5	6	3	3
Information Systems	177	182	171	140	188	171	147	133	127	139
Professional Standards	-	-	-	-	-	-	4	-	-	-
Public Affairs	9	4	1	7	8	9	9	8	8	8
Public Integrity Bureau/Internal Affairs	3	2	2	3	2	2	2	2	10	3
Radio Maintenance	56	55	55	54	112	109	160	173	181	181
Training	34	35	42	42	47	46	396	398	392	384
Vehicle Maintenance	132	116	104	89	91	124	115	78	76	96
	512	484	461	419	531	540	910	869	864	869

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

<u>-</u>	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Law Enforcement Operations:										
Canine (K-9)				7	8	7	5			
, ,	9	10	10	10	10	8		- 7	8	-
Court Security/Sex Offender						-	6	102	-	104
Crime Laboratory	113	117	112	103	106	104	104	103	102	104
Criminal Investigations-East	36	30	32	32	33	26	29	30	12	38
Criminal Investigations-West	29	29	29	27	36	38	36	33	52	54
Criminal Patrol District I (Slidell)	57	63	76	85	88	83	90	93	96	100
Criminal Patrol District II (Mandeville)	51	51	64	58	62	59	63	61	60	69
Criminal Patrol District III (Covington)	26	23	*	*	*	*	*	*	*	*
Criminal Patrol District IV (Bush)	33	41	42	47	49	52	39	38	37	45
Narcotics	67	70	71	72	83	72	77	77	85	83
School Crossing Guards	1	1	1	1	2	1	1	1	1	1
School Resource Officers	32	30	29	31	31	-	-	-	-	-
Special Operations	185	194	196	199	191	183	174	184	192	160
Street Crimes	-	-	-	-	6	7	7	9	6	14
Traffic	53	55	60	53	53	49	47	49	62	45
	692	714	722	725	758	689	678	685	713	719
Corrections Division:										
Jail Facility	193	206	212	201	208	206	209	209	203	194
Transitional Work Program	-	-	-	11	14	16	18	20	13	15
	193	206	212	212	222	222	227	229	216	209
Total _	1,431	1,436	1,429	1,388	1,544	1,480	1,846	1,813	1,828	1,832

# NOTES:

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

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

# SOURCE:

St. Tammany Parish Sheriff's Office

# GOVERNMENTAL REPORTING INFORMATION



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2023, 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 29, 2023.

# Report on Internal Control over Financial Reporting

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

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

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

# Report on Compliance and Other Matters

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

# Purpose of this Report

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

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana December 29, 2023

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

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

# Report on Compliance for Each Major Federal Program

# Opinion on Each Major Federal Program

We have audited St. Tammany Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 2023. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sheriff complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

# Basis for Opinion on Each Major Federal Program

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

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

# Responsibilities of Management for Compliance

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

# Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Sheriff's compliance based on our audit. Reasonable assurance is a high level of

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

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

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

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

# Report on Internal Control over Compliance

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

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

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

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

LeBlanc & Associates CPAs, L.L.C.

Metairie, LA December 29, 2023

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program Title	CFDA/ALN Number	Grant or Other Number	Subaward Number	2023 Expenditures Amounts Provided to Subrecipients	
United States Department of Housing and Urban Development					
Passed through State of Louisiana, Division of Administration, Office Community Development Block Grant/State's Program	12,294				
Total United States Department of Housing	\$ 12,294				
United States Department of Justice					
Direct Programs:					
Bulletproof Vest Partnership	16.607	N/A	N/A	\$ 18,298	
Equitable Sharing	16.922	LA0520000	N/A	187,318	
Support for Adam Walsh Act Implementation Grant Program	16.750	2020-AW-BX-0009	N/A	43,565	
Edward Byrne Memorial Justice Assistance Grant Program Edward Byrne Memorial Justice Assistance Grant Program	16.738 16.738	15PBJA-21-GG-01524-JAGX 15PBJA-22-GG-02591-JAGX	N/A N/A	18,777 21,040	
Passed through the Louisiana Commission on Law Enforcement: Edward Byrne Memorial Justice Assistance Grant Program Total Edward Byrne Memorial Justice Assi	25,352 65,169				
Paul Coverdell Forensic Science Improvement Paul Coverdell Forensic Science Improvement Paul Coverdell Forensic Science Improvement	16.742 16.742 16.742	15PBJA-21-GG-02881-COVE 15PBJA-21-GG-02907-COVE 15PBJA-22-GG-01973-COVE	2021-CD-01-6820 2021-CD-01-6659 2022-CD-01-7097	12,865 31,528 14,326	
ARRA Violence Against Women Formula Grant Program  Total ARRA Violence Against Women For	7,179 7,179				
Total United States Department of Justice	\$ 380,248				
United States Department of Transportation					
Passed through the State of Louisiana: State and Community Highway Safety Programs State and Community Highway Safety Programs Total State and Community Highway Safet	20.600 20.600 y Programs	69A37522300004022LA0 69A37523300004020LA0	N/A N/A	13,550 36,418 49,968	
National Priority Safety Programs-Impaired Driving	20.616	69A3752230000405DLAM	N/A	49,450	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A37523300001640LAA	N/A	67,100	
Total United States Department of Transpo	\$ 166,518				

# (Continued)

ST. TAMMANY PARISH SHERIFF ST. TAMMANY PARISH, LOUISIANA Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor Program Title	CFDA/ALN Number	Grant or Other Number	Subaward Number	2023 Expenditures An		Amounts Provided to Subrecipients
United States Department of the Treasury						
Direct Programs:						
Equitable Sharing	21.016	LA0520000	N/A		58,239	
Total United States Department of the Tre	Total United States Department of the Treasury			\$	58,239	
United States Executive Office of the President						
Passed through Jefferson Parish Sheriff's Office:						
High Intensity Drug Trafficking Areas Program	95.001	G21GC0001A	N/A		11,184	
High Intensity Drug Trafficking Areas Program	95.001	G22GC0001A	N/A		21,089	
High Intensity Drug Trafficking Areas Program	95.001	G23GC0001A	N/A		1,400	
Total High Intensity Drug Trafficking Are	as Program				33,673	
Total United States Executive Office of the	President			\$	33,673	
United States Department of Homeland Security						
Passed through St. Tammany Parish Government:						
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2022-SS-00042-S01		28,284	
Passed through Louisiana Governor's Office of Homeland Security:						
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2020-SS-00011-S01		35,128	20,321
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2021-SS-00019-S01		77,846	15,988
Total Homeland Security Grant Program					141,258	
Disaster Grants- Public Assistance	97.036	COVID 4484-DR-LA	N/A		530,426	
Disaster Grants- Public Assistance	97.036	Hurricane Ida 4611-DR-LA	N/A		1,305,573	
Total Disaster Grants - Public Assistance					1,835,999	
Total United States Department of the Hor	neland Security			\$	1,977,257	
Total Federal Expenditures				\$	2,628,229	\$ 36,309

# ST. TAMMANY PARISH SHERIFF

(Continued)

ST. TAMMANY PARISH, LOUISIANA Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

Notes to the Schedule of Expenditures of Federal Awards

- A.

  BASIS OF PRESENTATION- The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of St.

  Tammany Parish Sheriff's Office (STPSO) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of STPSO, it is not intended to and does not present the financial position, changes in net position, or cash flows of STPSO.
- B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherin certain types of of expenditures are not allowable or are limited as to reimbursement.
- C. INDIRECT COST RATE- The STPSO has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
- D. SUBRECIPIENTS- For the year ended June 30, 2023, City of Slidell was a subrecipent of Operation Stonegarden.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2023, the value of federal awards expended in the form of non-cash assistance was \$0.00.
- F. The following is a reconciliation of total federal grant expenditures to the federal grant revenues reported on page 50 of the financial statements:

Total Federal Expenditures	\$ 2,628,229
Revenue Received in CY but included on PY SEFA (4611-265)	15,966
OSG21 Revenue Recognized in PY	(20,322)
Unavailable Revenue Related to IDA (4611-1451)	(1,277,484)
IDA Cat. Z (4611-1527)	(24,052)
Asset Forfeiture Expenditures for Which No Revenues Were Recorded in the Current Year	(90,661)
Total	\$ (1,396,553)
Total Federal Revenues	\$ 1,231,676

# ST. TAMMANY PARISH SHERIFF'S OFFICE

# ST. TAMMANY PARISH, LOUISIANA

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

# SUMMARY OF AUDITOR'S RESULTS

# **Financial Statements**

1. Type of auditor's report Unmodified Opinion

2. Compliance and internal control over financial reporting:

a. Material weaknesses identified. None

 Significant deficiencies disclosed during the audit of the financial statements, not considered to be material weaknesses.

None

 c. Instances of noncompliance material to the financial statements of St. Tammany Parish Sheriff, which would be required to be reported in accordance with Government Auditing Standards.

None

# Federal Awards

3. Internal control over major federal award programs:

a. Material weaknesses identified.

None

b. Significant deficiencies identified not considered to be material weaknesses.

None

4. Type of auditor's report issued on compliance for major programs.

**Unmodified Opinion** 

5. Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a).

None

6. Identification of major programs:

Disaster Grants - Public Assistance - Hurricane Ida 4611-DR-LA

CFDA Number: 97.036

7. Dollar Threshold used to distinguish between Type A and B programs.

\$750,000

8. Auditee qualified as a low-risk auditee under 2 CFR section 200.520.

No

# **Financial Statement Findings**

None

# Federal Awards Findings and Questioned Costs

N/A

No management letter was issued

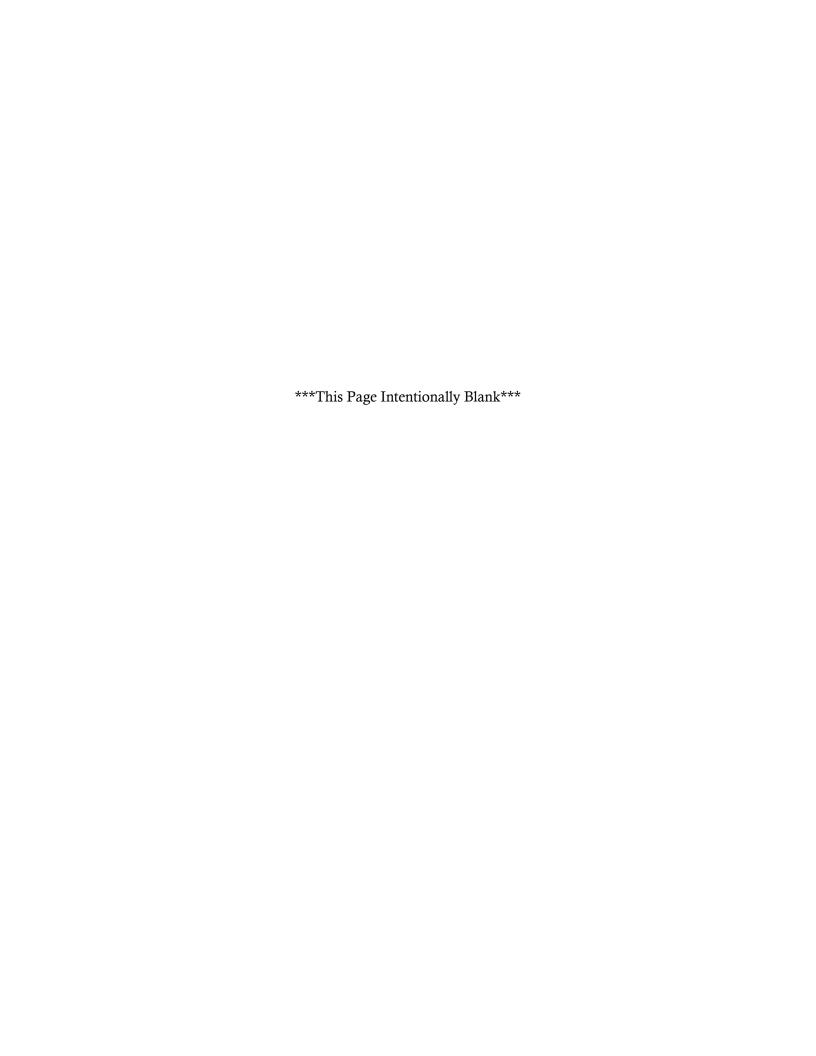
# ST. TAMMANY PARISH SHERIFF'S OFFICE ST. TAMMANY PARISH, LOUISIANA Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2023

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None



# ST. TAMMANY PARISH SHERIFF'S OFFICE



f /STPSO

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