

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

701 N. Columbia Street Covington, LA 70433

300 Brownsitch Road Slidell, LA 70458

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

Table of Contents

Introductory Section

Letter of Transmittal	1
Government Finance Officers Association Certificate of Achievement	12
Principal Elected and Appointed Officials	13
Organizational Charts	14

Financial Section

Independent Auditor's Report	21
-------------------------------------	----

Required Supplemental Information (Part I)

Management's Discussion and Analysis	27
--------------------------------------	----

Basic Financial Statements

Government-Wide Financial Statements	
Statement of Net Position	43
Statement of Activities	44
Fund Financial Statements	
Governmental Funds	
Major Fund Descriptions	47
Balance Sheet	48
Reconciliation of the Balance Sheet – Governmental Funds to Government-Wide Statement of Net Position	49
Statement of Revenues, Expenditures, and Changes in Fund Balances	50
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Government-Wide Statement of Activities	52
Statement of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – General Fund	54
Statement of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Jail Special Revenue Fund	55
Proprietary Fund	
Fund Description	59
Statement of Net Position - Internal Service Fund	60
Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Fund	61
Statement of Cash Flows - Internal Service Fund	62
Fiduciary Funds	
Fund Descriptions	65
Statement of Fiduciary Net Position	66
Statement of Change in Fiduciary Net Position	67
Notes to the Financial Statements	71

Required Supplemental Information (Part II)

Schedule of Changes in Net Other Post-Employment Benefit Liability and Related Ratios	125
Schedule of Employer Contributions	126
Schedule of Investment Returns	127

Required Supplemental Information (Part III)

Schedule of Proportionate Share of the Net Pension Liability	131
Schedule of Pension Contributions	132

Other Supplementary Information**Combining and Individual Fund Financial Statements and Schedules**

Fund Descriptions	135
Combining Balance Sheet - Nonmajor Governmental Funds	136
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	137
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Capital Projects Fund	138
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Commissary Fund	139
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Crime Lab Fund	140
Schedule of Revenues, Expenditures, and Changes, In Fund Balance – Budget and Actual – Opioid Abatement Fund	141

**Combining and Individual Fund Financial Statements -
Fiduciary Fund - Custodial Funds**

Fund Descriptions	145
Combining Statement of Fiduciary Net Position	146
Combining Statement of Changes in Fiduciary Net Position	147

Other Schedules Required by the Louisiana Legislative Auditor

Ad Valorem Tax Affidavit	151
Schedule of Compensation, Benefits and Other Payments to Agency Head	152
Justice System Funding Schedules as Required by Act 87 of the 2020 Regular Legislative Session	
Receiving Entity - Cash Basis Presentation	153
Collecting/Disbursing Entity - Cash Basis Presentation	154

Statistical Section – Unaudited

Contents	161
Financial Trends:	
Table 1 – Net Position by Component	162
Table 2 – Changes in Net Position	163
Table 3 – Fund Balances – Governmental Funds	164
Table 4 – Changes in Fund Balances – Governmental Funds	165
Table 5 – Tax Revenues by Source – Governmental Funds	166
Revenue Capacity:	
Table 6 – Assessed Value and Estimated Actual Value of Taxable Property	167
Table 7 – Principal Property Taxpayers	168
Table 8 – Direct and Overlapping Property Tax Rates	169
Table 9 – Property Tax Levies and Collections	170
Table 10 – Principal Sales Taxpayers	171
Table 11 – Direct and Overlapping Sales Tax Rates	172
Debt Capacity:	
Table 12 – Ratios of Outstanding Debt by Type	174
Table 13 – Direct and Overlapping Governmental Activities Debt	175
Demographic and Economic Information:	
Table 14 – Demographic Statistics	177
Table 15 – Principal Employers	178
Operating Information:	
Table 16 – Full-time Equivalent Employees by Function	179
Table 17 – Operating Indicators	180
Table 18 – Capital Assets by Classification	181
Table 19 – Capital Assets by Function	183

Other Governmental Reporting Information

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	187
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	189
Schedule of Expenditures of Federal Awards	192
Schedule of Findings and Questioned Costs	195
Schedule of Prior Year Findings and Questioned Costs	196

This Page Intentionally Blank

INTRODUCTORY SECTION



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

This Page Intentionally Blank



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.

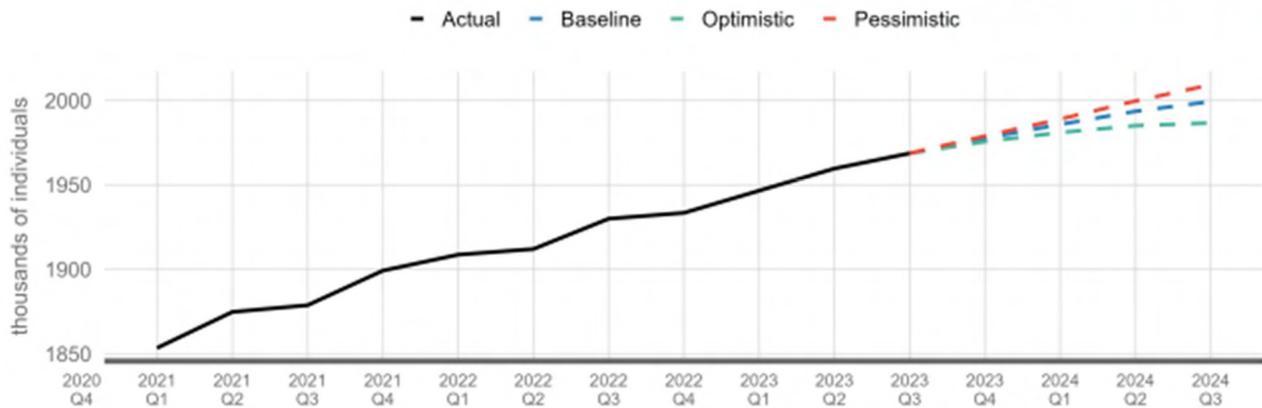
Local Economy

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.

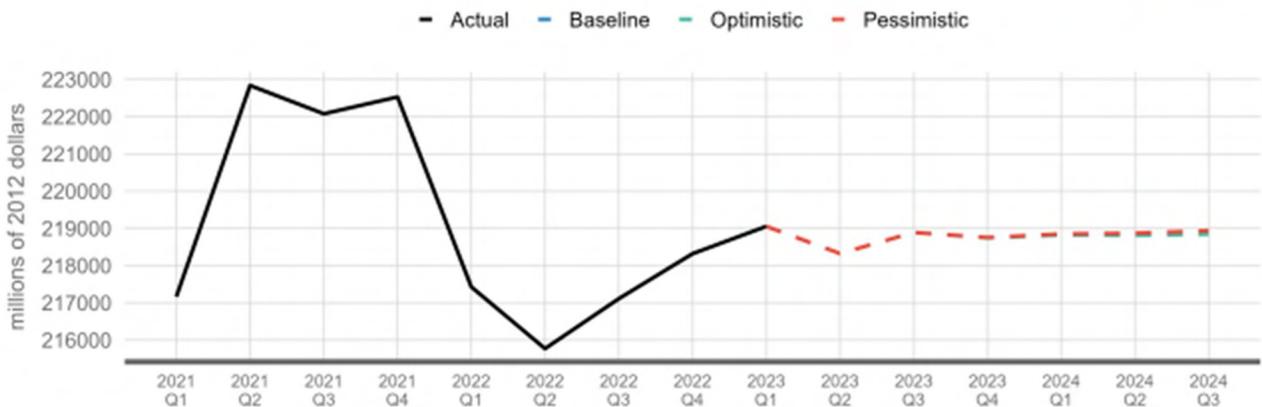
Employment Projections



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

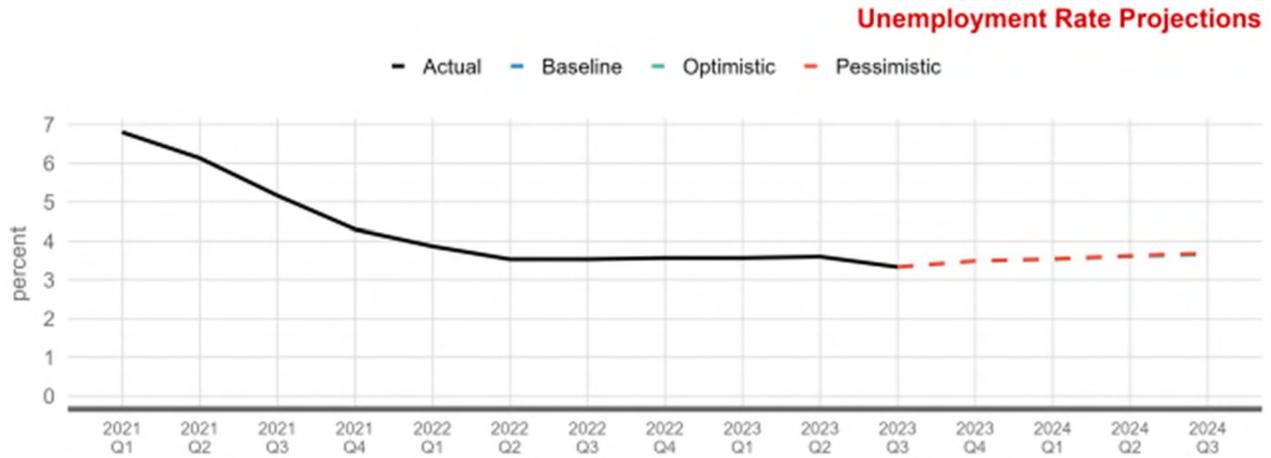
Although we have a strong labor market, state inflation adjusted GDP remains flat and is projected to remain flat through 2024.

GDP Projections



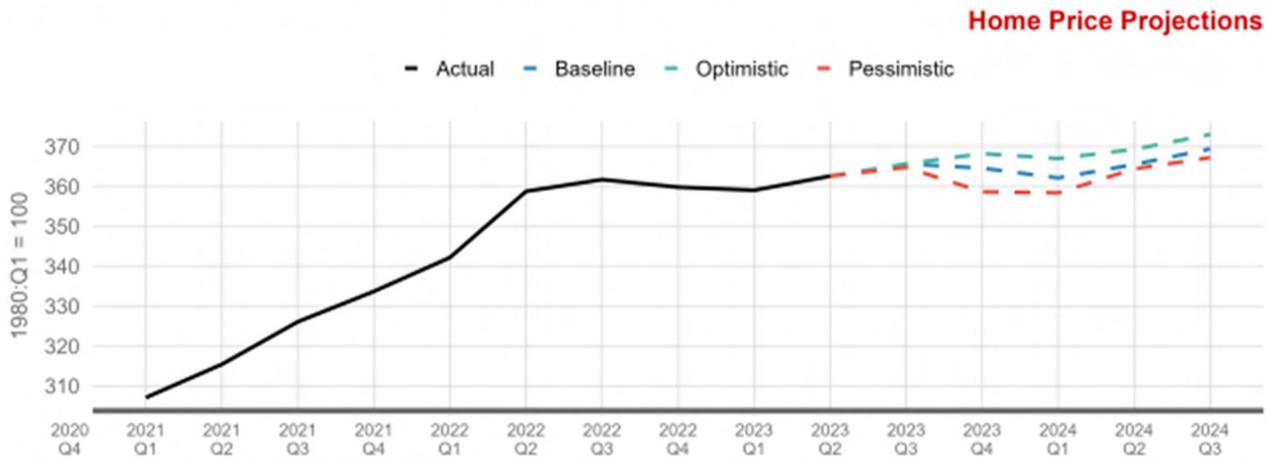
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

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.



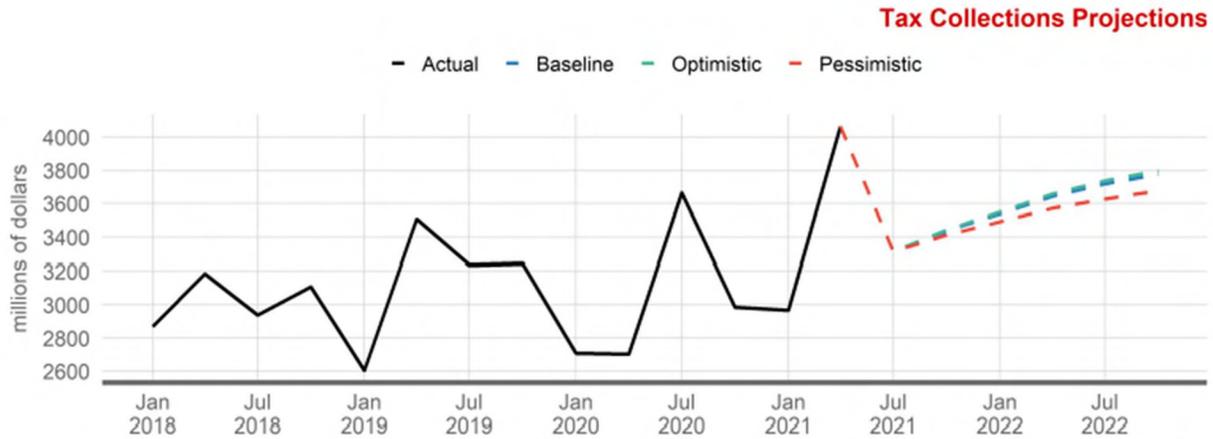
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

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.

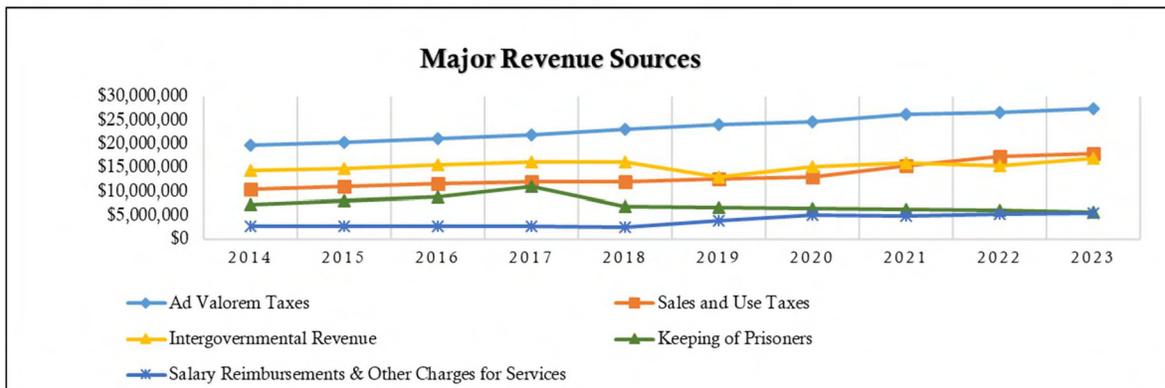


Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

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.

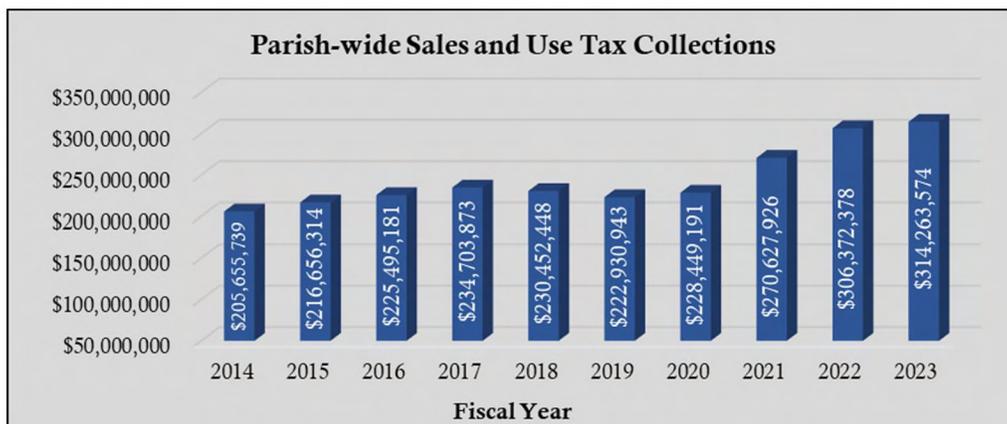
Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the Assessor’s Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to 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

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

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

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

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

The number of crimes in major categories has dropped 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

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

** U.S. Census Bureau estimate July 1, 2022

***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

*2010-2020 data reported for the FBI UCR program; 2021-2022 data reported for the FBI LIBRS program.

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

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

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

Long-term Financial Planning & Major Initiatives

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

Currently, multiple long-term projects are 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 3rd 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 1st District and the Detectives Division. Plans for the 4th 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



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. Morill

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**

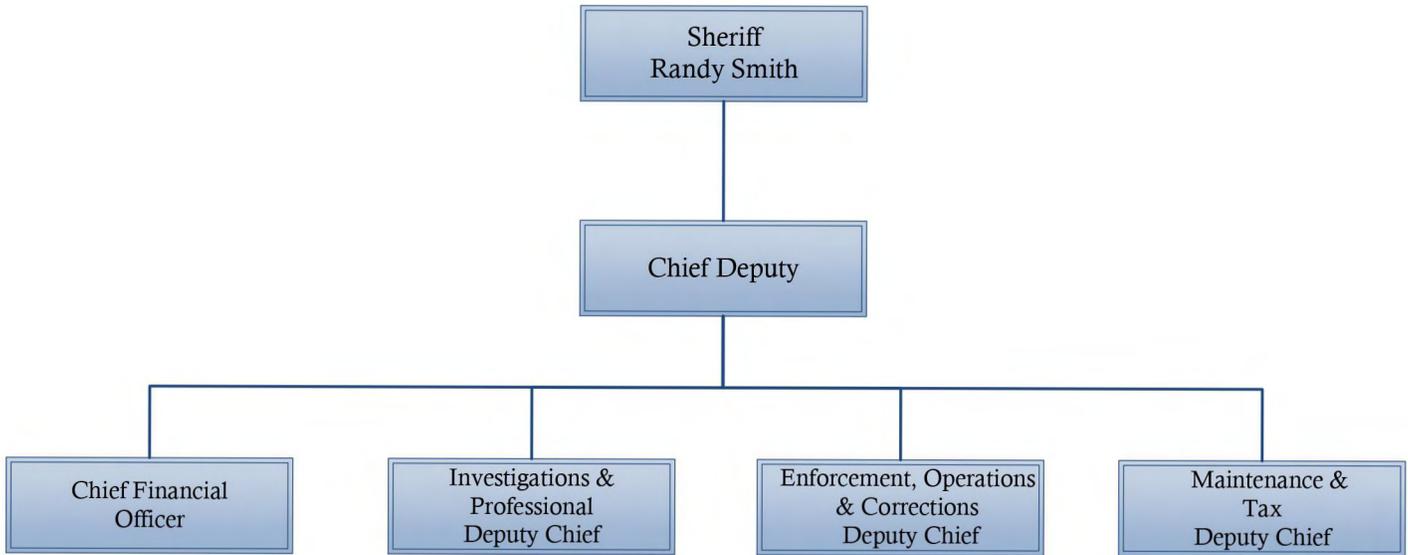


**DEPUTY CHIEF
Douglas Sharp**



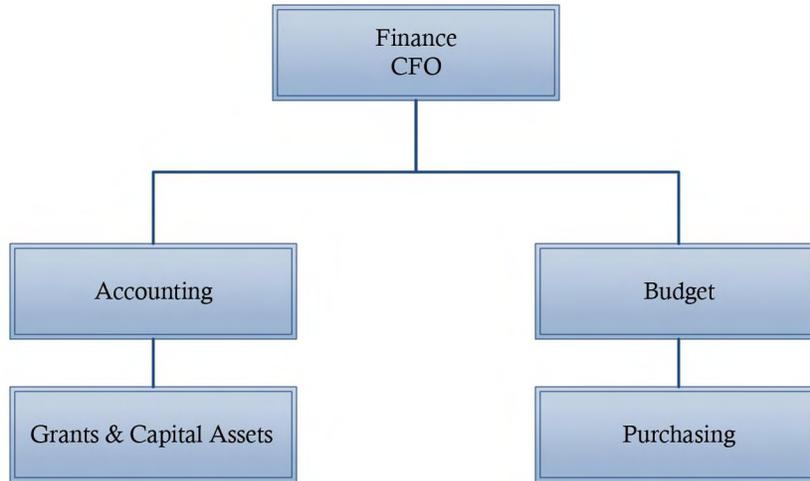
**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART**

Sheriff and Executive Staff



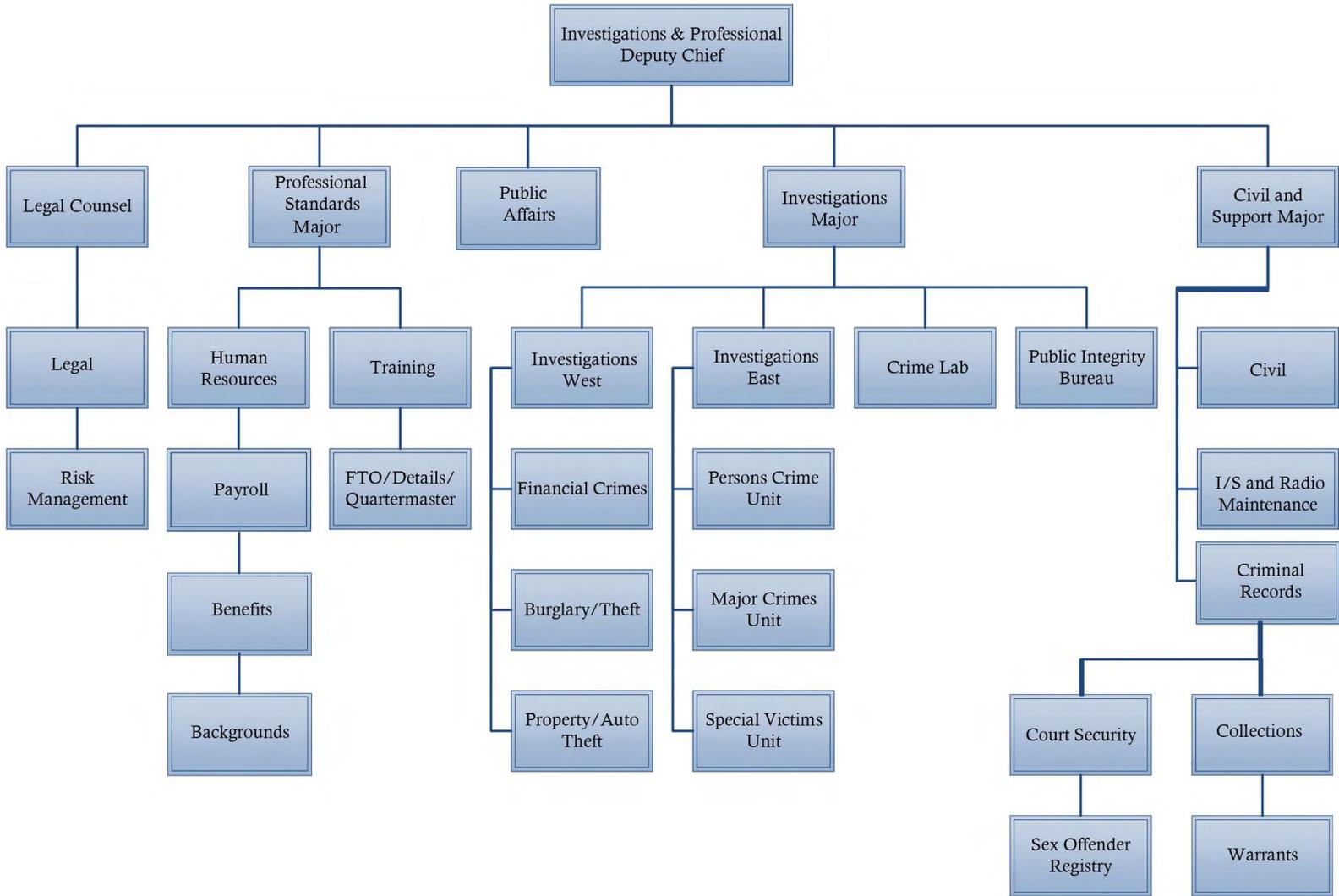
ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

Finance



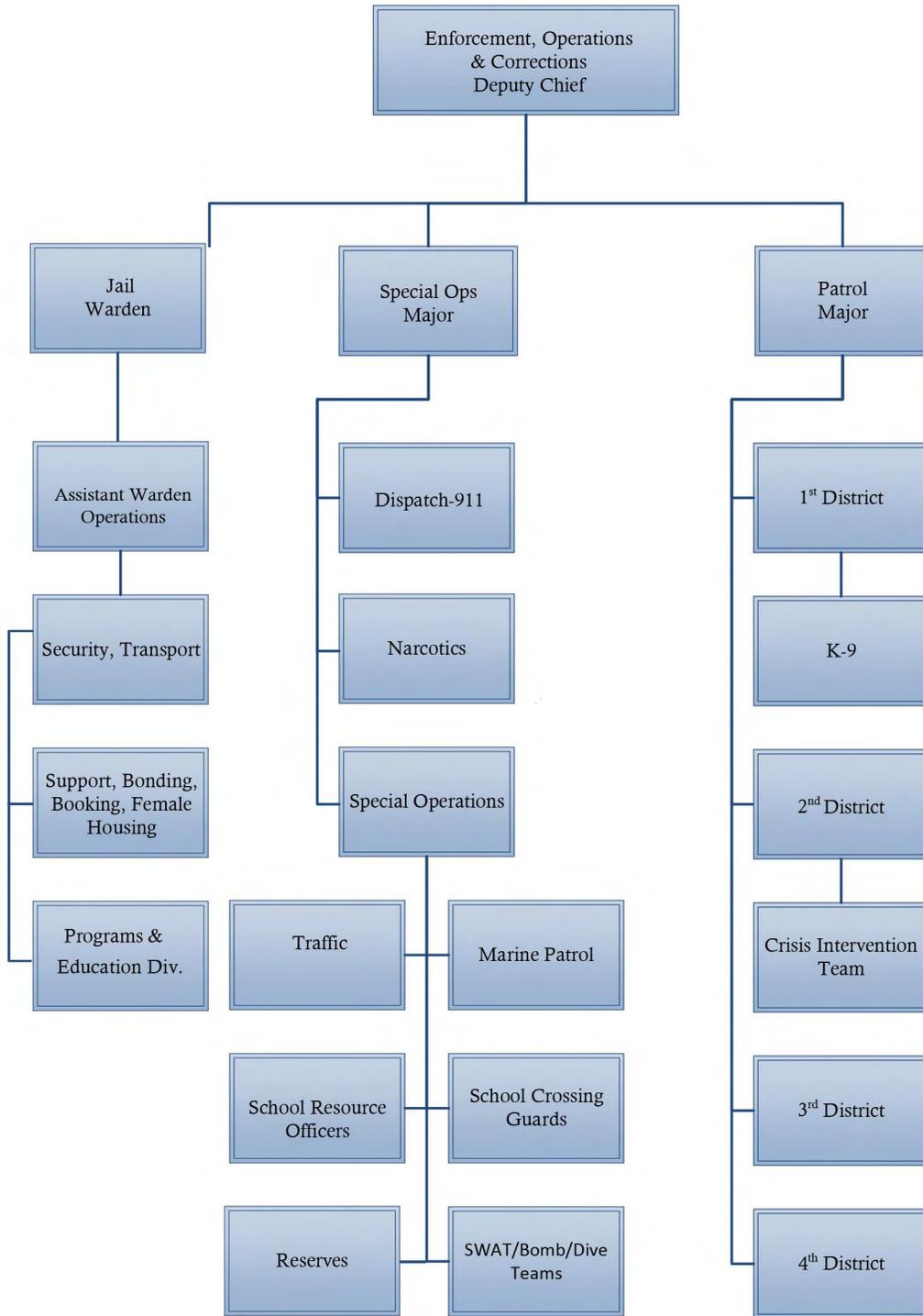
ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

Investigations & Professional



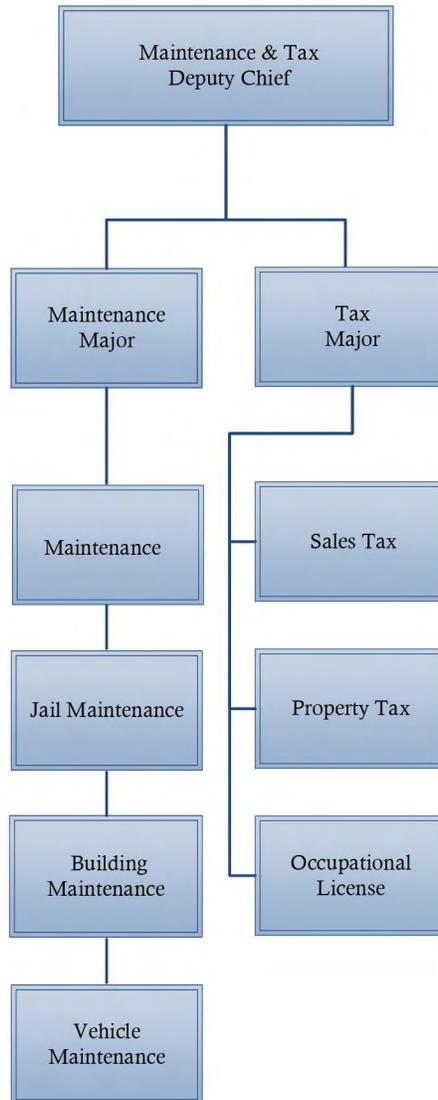
ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

Enforcement, Operations & Corrections



**ST. TAMMANY PARISH SHERIFF
ORGANIZATIONAL CHART**

Maintenance & Tax



FINANCIAL SECTION



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

This Page Intentionally Blank

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**

This Page Intentionally Blank

**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

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

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. Sheriff's Fund Custodial Fund – accounts for funds in connection with civil suits, sheriff sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.
3. Tax Collector Custodial Fund – Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as collector of state, parish, and local taxes and fees. The Tax Collector Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples include, ad valorem taxes, redemption fees, sales & use taxes, occupational license renewals, and state revenue sharing.
4. Jail Custodial Fund – accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon completion of their jail sentence. The Jail Custodial Fund also accounts for the collection and disbursement of certain fees charged to inmates upon incarceration.

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

Management's Discussion and Analysis

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

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

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

Management's Discussion and Analysis

St. Tammany Parish Sheriff's Office Net Position

	Governmental activities	
	<u>2023</u>	<u>2022</u>
Current Assets	\$ 72,679,091	\$ 67,549,261
Capital Assets, Net of Accumulated Depreciation	<u>38,229,555</u>	<u>40,461,313</u>
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	<u>75,580,217</u>	<u>45,879,063</u>
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	<u>21,186,761</u>	<u>7,101,609</u>
Total Net Position	<u>\$ 47,241,416</u>	<u>\$ 33,267,301</u>

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

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

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

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

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

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	<u>93,973,583</u>	<u>83,851,185</u>
Expenses		
Public Safety	79,618,542	69,084,087
Interest on Long-Term Debt	380,926	404,114
Total Expenses	<u>79,999,468</u>	<u>69,488,201</u>
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	<u>33,267,301</u>	<u>18,904,317</u>
Net Position, End of Year	<u>\$ 47,241,416</u>	<u>\$ 33,267,301</u>

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

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

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

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

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:

<i>Revenue Source</i>	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Difference</i>		<i>Difference Final Budget to Actual</i>
			<i>Original to Final Budget</i>	<i>Actual Revenues</i>	
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.

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

Management's Discussion and Analysis

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

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

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 reclassified 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.

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

Management's Discussion and Analysis

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

	Governmental Activities	
	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

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

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.

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

Management's Discussion and Analysis

Economic Factors and Next Year's Budget

The following economic factors impact the St. Tammany Parish Sheriff's Office and were considered in developing the 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

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

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.

This Page Intentionally Blank

GOVERNMENT-WIDE FINANCIAL STATEMENTS



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

This Page Intentionally Blank

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

	Governmental Activities
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	<u>32,251,020</u>
Total Assets	<u>110,908,646</u>
Deferred Outflows of Resources	
Deferred Outflows - Pension	29,035,278
Deferred Outflows - Other Post-Employment Benefits	<u>2,872,180</u>
Total Deferred Outflows of Resources	<u>31,907,458</u>
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	
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	<u>25,034,236</u>
Total Liabilities	<u>83,305,117</u>
Deferred Inflows of Resources	
Deferred Inflows - Pension	2,609,672
Deferred Inflows - Other Post-Employment Benefits	9,538,375
Deferred Inflows - Lease Related	<u>121,524</u>
Total Deferred Inflows of Resources	<u>12,269,571</u>
Net Position	
Net Investment in Capital Assets	23,852,189
Restricted for:	
Equitable Sharing	547,383
Equipment	30,170
Crime Lab	903,171
Opioid Abatement	540,602
Debt Service	181,140
Unrestricted	<u>21,186,761</u>
Total Net Position	<u>\$ 47,241,416</u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2023

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 79,618,542	\$ 22,931,703	\$ 22,974,648	\$ (33,712,191)
Interest on Long-Term Debt	380,926	-	-	(380,926)
Total Governmental Activities	<u>\$ 79,999,468</u>	<u>\$ 22,931,703</u>	<u>\$ 22,974,648</u>	<u>(34,093,117)</u>
General Revenues				
Taxes				
Ad Valorem Taxes				27,463,652
Sales and Use Taxes				17,928,132
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				48,704
Gain on Sale of Assets				304,267
Interest and Investment Earnings				2,107,062
Other Revenues				215,415
Total General Revenues				<u>48,067,232</u>
Change in Net Position				13,974,115
Net Position, Beginning of Year				<u>33,267,301</u>
Net Position, End of Year				<u>\$ 47,241,416</u>

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

FUND FINANCIAL STATEMENTS GOVERNMENTAL FUNDS



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

This Page Intentionally Blank

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 Governmental Funds	Total Governmental 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	-	-	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	-	2,636,630	-	-	2,636,630
Lease Related	121,524	-	-	-	121,524
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

The accompanying notes are an integral part of these financial statements

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Balance Sheet
Governmental Funds to the Government-Wide Statement of Net Position
June 30, 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	<u>(12,148,047)</u>
Net Position of Governmental Activities	<u><u>\$ 47,241,416</u></u>

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

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

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total 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

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental 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
Total Other Financing Sources (Uses)	(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

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities
For the Year Ended June 30, 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. 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	<u>1,277,484</u>	
		3,914,114

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds to
the Government-Wide Statement of Activities (Continued)
For the Year Ended June 30, 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.	<u>1,741,068</u>
Change in Net Position	<u>\$ 13,974,115</u>

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

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
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				
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	-	-	362,439	362,439
Subscription-Based Information Technology Arrangements	-	-	147,998	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	\$ 3,514,003
Fund Balance, Beginning of Year			28,306,579	
Fund Balance, End of Year			\$ 30,060,731	

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

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
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)	\$ -	-	\$ -
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ -	

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

This Page Intentionally Blank

FUND FINANCIAL STATEMENTS PROPRIETARY FUND



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

This Page Intentionally Blank

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 SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Fund - Internal Service Fund
June 30, 2023

Current Assets	
Cash and Cash Equivalents	<u>\$ 4,841,509</u>
Total Current Assets	<u>4,841,509</u>
Current Liabilities	
Claims and Judgments	<u>104,996</u>
Total Current Liabilities	<u>104,996</u>
Long Term Liabilities	
Claims and Judgments	<u>1,625,000</u>
Total Long Term Liabilities	<u>1,625,000</u>
Net Position	
Unrestricted	<u><u>\$ 3,111,513</u></u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2023

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

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Fund - Internal Service Fund
For the Year Ended June 30, 2023

Cash Flows from Operating Activities	
Fund Premiums	\$ 1,869,886
Claims and Legal Fees	<u>(1,956,912)</u>
Net Cash Used for Operating Activities	<u>(87,026)</u>
Cash Flows from Investing Activities	
Interest Earned	<u>55,910</u>
Net Cash Provided by Investing Activities	<u>55,910</u>
Cash Flows from Noncapital Financing Activities	
Transfers from other funds	<u>1,000,000</u>
Net Cash Provided by Investing Activities	<u>1,000,000</u>
Net Increase in Cash and Cash Equivalents	968,884
Cash and Cash Equivalents, Beginning of Year	<u>3,872,625</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 4,841,509</u></u>
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	<u>(772,184)</u>
Net Cash Used for Operating Activities	<u><u>\$ (87,026)</u></u>

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

FUND FINANCIAL STATEMENTS FIDUCIARY FUNDS



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

This Page Intentionally Blank

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	<u>\$ 7,480,556</u>	<u>\$ 34,064,837</u>
Liabilities		
Due to local governments	\$ -	\$ 28,809,338
Due to others	-	219,429
Total Liabilities	<u>-</u>	<u>29,028,767</u>
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	<u>\$ 7,480,556</u>	<u>\$ 5,036,070</u>

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

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH, LOUISIANA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 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 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	-
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
Net Position - End of Year	\$ 7,480,556	\$ 5,036,070

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

This Page Intentionally Blank

NOTES TO THE FINANCIAL STATEMENTS



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

This Page Intentionally Blank

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

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

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

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

Reporting Entity

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

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

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

Basis of Presentation

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

The sheriff reports the following major governmental funds:

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Additionally, the sheriff reports the following fund types:

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded generally when the related fund liability is incurred as under accrual accounting. However, 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting

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

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

Estimates

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

Cash, Cash Equivalents, and Investments

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

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Cash, Cash Equivalents, and Investments (Continued)

Investments 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:

Asset Class	Estimated 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

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

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

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

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

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

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

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

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

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

Subscription-Based Information Technology Arrangements (SBITAs)

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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

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

Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due within 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.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Net Position Classifications

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Balance Classifications (Continued)

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

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Balance Flow Assumption

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

Proprietary Fund Operating and Nonoperating Revenues and Expenses

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

Pensions

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

Other Post-Employment Benefits

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

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Impact of Recently Issued Accounting Principles

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 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.

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

Notes to the Financial Statements

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

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

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Another element of that reconciliation states that “The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of the \$2,182,988 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
	<u>\$ 2,182,988</u>

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

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

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	<u>-</u>
Change in Due to Other Governmental Agencies	<u>\$ 81,813</u>

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

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

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

Notes to the Financial Statements

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

Governmental funds report payments of other post-employment benefits for retirees, made directly by the Sheriff's Office, as expenditures. However, in the Statement of Activities, the OPEB expense 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
	<u>\$ 2,581,448</u>

Governmental funds report transfers to other funds as other financing uses. However, in the Statement of Activities, the transfer to the STREIF Fund is reflected as a contribution to the employee benefit plan. The detail of this \$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
	<u>\$ 1,741,068</u>

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

Notes to the Financial Statements

Note 3. Levied Taxes

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

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

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

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

Note 4. Cash and Cash Equivalents

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

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Interest Bearing Deposits	\$ 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.

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

Notes to the Financial Statements

Note 4. Cash and Cash Equivalents (Continued)

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

Note 5. Investments

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

Investment	Maturity	Fair Value
Mutual Funds and Cash Equivalents	Varies	\$ 7,480,556
Investment Pool	Varies	<u>48,005,540</u>
Total		<u><u>\$ 55,486,096</u></u>

Reconciliation to the Financial Statements

Per Government-Wide Statement of Net Position	\$ 48,005,540
Per Statement of Fiduciary Net Position	<u>7,480,556</u>
Total	<u><u>\$ 55,486,096</u></u>

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

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

Notes to the Financial Statements

Note 5. Investments (Continued)

The dollar weighted average portfolio maturity of LAMP assets is restricted and shall not generally exceed 60 days, and consists of no securities with a maturity in excess of 397 days. For purposes of determining participants' shares, investments are valued at fair value. The fair value of the participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAAM. The \$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.

	General Fund	Jail Special Revenue Fund	Governmental Funds 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)
	<u>\$ 3,735,311</u>	<u>\$ 5,578,020</u>	<u>\$ 9,313,331</u>

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

Notes to the Financial Statements

Note 7. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending 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

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

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.

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

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

Notes to the Financial Statements

Note 8. Leases (continued)

Lease payable (continued)

Lease Description	Commencement Date	Expiration Date	Option Expiration Date	Option Terms	Rental Amount
Public Integrity Bureau Office	11/1/2021	6/30/2024	6/30/2026	1 two-year term	\$1,801.12 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

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

Notes to the Financial Statements

Note 8. Leases (continued)

Lease payable (continued)

Lease Description	Commencement Date	Expiration Date	Option Expiration Date	Option Terms	Rental Amount
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

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

Notes to the Financial Statements

Note 8. Leases (continued)

Lease payable (continued)

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

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

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

Notes to the Financial Statements

Note 9. Long-Term Debt

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

Type of Debt	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within 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.

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

Notes to the Financial Statements

Note 9. Long-Term Debt (Continued)

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

Year Ending June 30	Principal	Bond Premium	Total Principal and Bond Premium	Interest	Total
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.

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

General Information about the OPEB Plan (Continued)

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	<u>669</u>
	<u>859</u>

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

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

Notes to the Financial Statements

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:

<u>Asset Class</u>	<u>Target Allocation</u>
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:

<u>Asset Class</u>	<u>Actual Allocation</u>
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	<u>\$ 25,034,236</u>
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.

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Net OPEB Liability (Continued)

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:

Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar, open
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.5% annually
Salary increases	2.5% annually, including inflation
Employee turnover	13%
Expected remaining service lives	5 years (Prior measurement 12 to 15 years)
Investment rate of return	5.0% annually (Beginning of Year to Determine ADC) 5.0% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for 10 years and 4.5% annually thereafter
Mortality	RP-2000 without projection

The actuarial assumptions used in the June 30, 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:

Asset Class	Long-Term Expected 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.

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

Notes to the Financial Statements

Note 10. Post-Employment Benefits (Continued)

Changes in the Net OPEB Liability

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB 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	<u>\$ 32,514,793</u>	<u>\$ 7,480,557</u>	<u>\$ 25,034,236</u>

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% Decrease 4.0%	Current Discount Rate 5.0%	1.0% Increase 6.0%
	Net OPEB Liability	<u>\$ 30,776,992</u>	<u>\$ 25,034,236</u>

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

	1.0% Decrease 4.5%	Current Trend Rate 5.5%	1.0% Increase 6.5%
	Net OPEB Liability	<u>\$ 20,128,423</u>	<u>\$ 25,034,236</u>

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

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 Outflows of Resources	Deferred Inflows of 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	<u>\$ 2,872,180</u>	<u>\$ 9,538,375</u>

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

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

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

Notes to the Financial Statements

Note 11. Pension Plan

Plan Description

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

Benefits Provided

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

Retirement benefits

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

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

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

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

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

Disability benefits

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

Survivor benefits

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Benefits Provided (Continued)

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

Deferred benefits

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

Back Deferred Retirement Option Plan (Back-DROP)

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

Cost of Living Adjustments

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. The sheriff was required to contribute 11.50% from July 1, 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.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 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	-
	<u>\$ 29,035,278</u>	<u>\$ 2,609,672</u>

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.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

Changes in the sheriff's proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the sheriff's pension expense (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:

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

Actuarial Assumptions

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

Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	6.85%, net of investment expense
Projected Salary Increases	5.00% (2.50% inflation, 2.50% Merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled retirees, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2022-2021: 5 years; 2020-2018: 6 years; 2017-2016: 7 years; 2015-2013: 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the board of trustees as they were deemed not to be substantively automatic.

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

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equities	62.00%	6.61%	4.10%
Fixed Income	25.00%	4.92%	1.23%
Alternatives	13.00%	6.54%	0.85%
Total	100.00%		6.18%
Inflation			2.25%
Expected Arithmetic Nominal Return			8.43%

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.

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

Notes to the Financial Statements

Note 11. Pension Plan (Continued)

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

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

The following presents the sheriff's proportionate share of the net pension liability calculated using the discount rate of 6.85 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:

1% Decrease	Current 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.

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

Notes to the Financial Statements

Note 13. Litigation and Contingency

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

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

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

Notes to the Financial Statements

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

SBITA Obligations Payable (Continued)

SBITA Description	Commencement Date	Expiration Date	Option Expiration Date	Annual Payment Amount
ESD Software	8/1/2021	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	Restatement Due to Change in Accounting Principle	Beginning Balance as Restated	Additions	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

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

Notes to the Financial Statements

Note 15. Self-Insurance

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

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

Notes to the Financial Statements

Note 16. Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others at June 30, 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 1/12th of the Jail Fund budgeted costs, with a reconciliation to actual costs quarterly with financial reports provided to the parish. For all of fiscal 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.

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

Notes to the Financial Statements

Note 19. Expenditures Compared to Appropriations

For the year ended June 30, 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	Transfers 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	<u>\$ 14,883,770</u>	<u>\$ 14,883,770</u>

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	<u>\$ 2,692,999</u>

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

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

Notes to the Financial Statements

Note 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:

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Alimony 1	\$ 5,195,455	\$ 77,369
Alimony 2	968,484	15,595
Animal Shelter	2,467,625	37,601
Assessor	6,152,542	93,626
City of Covington	3,376,466	33,670
Covington Tree Removal	2,540	-
City of Mandeville	2,059,982	15,159
City of Slidell	7,738,171	183,911
Coroner's Millage	7,663,499	116,545
Council on Aging/STARC	4,521,986	68,811
Drain District #2 Phs. 2	70,746	-
Drain District #5 Phs. 1	78,090	210
Drainage District #4	166,618	1,620
Drainage Maintenance	4,176,040	63,546
Fire District #1	23,463,770	397,917
Fire District #1 Parcel Fee	1,394,846	11,639
Fire District #2	5,700,562	51,678
Fire District #3	1,845,667	25,317
Fire District #4	16,859,291	370,298
Fire District #5	1,158,566	10,545
Fire District #6	672,617	5,280
Fire District #7	996,350	5,964
Fire District #8	1,538,041	13,209

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
Fire District #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

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

Notes to the Financial Statements

Note 22. Ex-Officio Tax Collector (Continued)

Taxing Bodies	Advalorem Tax Collected	Advalorem Tax Uncollected
School District #12	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:

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

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

Notes to the Financial Statements

Note 22. Ex-officio Tax Collector (Continued)

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

Taxing Authority	Total Collections	Collection 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	\$ 3,659,437	\$ 314,977,904

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

Notes to the Financial Statements

Note 23. Tax Abatements

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

As of June 30, 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.

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

Notes to the Financial Statements

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.

This Page Intentionally Blank

REQUIRED SUPPLEMENTAL INFORMATION (PART II)

SCHEDULES OF OTHER POST EMPLOYMENT BENEFIT FUNDING



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

This Page Intentionally Blank

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

	Fiscal year ended June 30 of					
	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 377,273	\$ 429,305	\$ 386,081	\$ 549,633	\$ 860,106	\$ 994,483
Interest	1,727,103	1,607,377	1,588,595	1,530,327	1,787,644	1,709,091
Differences between expected and actual experience	(3,615,835)	1,348,642	(635,754)	(2,937,044)	(6,482,079)	404,051
Changes of assumptions	-	-	-	(10,113,912)	2,343,927	-
Benefit payments	(1,031,615)	(949,979)	(976,594)	(984,899)	(971,722)	(1,183,941)
Net change in total OPEB liability	<u>(2,543,074)</u>	<u>2,435,345</u>	<u>362,328</u>	<u>(11,955,895)</u>	<u>(2,462,124)</u>	<u>1,923,684</u>
Total OPEB liability - beginning	<u>35,057,867</u>	<u>32,622,522</u>	<u>32,260,194</u>	<u>44,216,089</u>	<u>46,678,213</u>	<u>44,754,529</u>
Total OPEB liability - ending (a)	<u>\$ 32,514,793</u>	<u>\$ 35,057,867</u>	<u>\$ 32,622,522</u>	<u>\$ 32,260,194</u>	<u>\$ 44,216,089</u>	<u>\$ 46,678,213</u>
Plan Fiduciary Net Position						
Contributions - employer	\$ 2,584,760	\$ 1,285,220	\$ 1,281,640	\$ 2,354,790	\$ -	\$ -
Net investment income	319,662	(651,726)	306,210	1	-	-
Net change in plan fiduciary net position	<u>2,904,422</u>	<u>633,494</u>	<u>1,587,850</u>	<u>2,354,791</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	<u>4,576,135</u>	<u>3,942,641</u>	<u>2,354,791</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,480,557</u>	<u>\$ 4,576,135</u>	<u>\$ 3,942,641</u>	<u>\$ 2,354,791</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 25,034,236</u>	<u>\$ 30,481,732</u>	<u>\$ 28,679,881</u>	<u>\$ 29,905,403</u>	<u>\$ 44,216,089</u>	<u>\$ 46,678,213</u>
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:						
<i>Benefit Change:</i>	None	None	None	None	None	None
<i>Changes of Assumptions:</i>						
<i>Salary increases:</i>	2.50%	2.50%	2.50%	2.50%	2.50%	4.00%
<i>Employee turnover:</i>	13.00%	13.00%	13.00%	13.00%	13.00%	12.00%
<i>Expected remaining service lives (years):</i>	5	5	5	5	12	15
<i>Discount Rate:</i>	5.00%	5.00%	5.00%	5.00%	3.50%	3.87%

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

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

	2023	Fiscal year ended June 30 of		2020
	2022	2021	2021	2020
Valuation date	7/1/2022	7/1/2021	7/1/2020	7/1/2019
Discount Rate - Beginning of Year to Determine ADC	5.00%	5.00%	5.00%	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
	<u>3,616,375</u>	<u>2,235,199</u>	<u>2,258,234</u>	<u>3,339,689</u>
Contribution deficiency (excess)	<u>\$ (1,256,222)</u>	<u>\$ 59,773</u>	<u>\$ 73,236</u>	<u>\$ (385,968)</u>
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			
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	6.63%	-12.75%	16.04%	0.00%

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

This Page Intentionally Blank

**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**

This Page Intentionally Blank

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

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

	Fiscal year ended June 30 of									
	2023	2022	2021	2020	2019	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**

This Page Intentionally Blank

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

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Opioid Abatement Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
Assets					
Cash	\$ 552,015	\$ 1,152,262	\$ -	\$ 13,127	\$ 1,717,404
Investments	-	-	540,602	-	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	\$ 77,534	\$ 249,091	\$ -	\$ -	\$ 326,625
Accrued Liabilities	1,359	-	-	-	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	-	-	-	181,140	181,140
Opioid Abatement Fund	-	-	540,602	-	540,602
Committed, reported in:					
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

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Opioid Abatement Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental 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		Actual	Variance with Final Budget
	Original	Final		
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
Total Expenditures	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	-
Total Other Financing Uses	2,214,844	5,655,546	5,655,546	-
Net Changes in Fund Balance	<u>\$ (1,729,972)</u>	<u>\$ (106,674)</u>	3,598,286	<u>\$ 3,704,960</u>
Fund Balance, Beginning of Year			25,234,745	
Fund Balance, End of Year			<u>\$ 28,833,031</u>	

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		Actual	Variance with Final Budget
	Original	Final		
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	-
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	-	(2,668,699)	(2,258,366)	410,333
Total Other Financing Uses	-	(2,668,699)	(2,258,366)	410,333
Net Changes in Fund Balance	\$ 463,148	\$ (2,144,840)	(1,718,759)	\$ 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		Actual	Variance with Final Budget
	Original	Final		
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			<u>927,592</u>	
Fund Balance, End of Year			<u>\$ 903,171</u>	

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenues				
Opioid Settlement Funding	-	536,140	536,140	-
Interest and Investment Earnings	-	-	4,462	4,462
Total Revenues	-	536,140	540,602	4,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	536,140	540,602	4,462
Net Changes in Fund Balance	<u>\$ -</u>	<u>\$ 536,140</u>	540,602	<u>\$ 4,462</u>
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			<u>\$ 540,602</u>	

This Page Intentionally Blank

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS



FIDUCIARY FUND - CUSTODIAL FUNDS

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

This Page Intentionally Blank

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

	Fines and Costs Fund	Jail Custodial Fund	Tax 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	<u>\$ 389,677</u>	<u>\$ 466,850</u>	<u>\$ 29,629,658</u>	<u>\$ 3,578,652</u>	<u>\$ 34,064,837</u>
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	<u>273,654</u>	<u>87,828</u>	<u>28,667,285</u>	<u>-</u>	<u>29,028,767</u>
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	<u>\$ 116,023</u>	<u>\$ 379,022</u>	<u>\$ 962,373</u>	<u>\$ 3,578,652</u>	<u>\$ 5,036,070</u>

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

	Fines and Costs Fund	Jail Custodial Fund	Tax Collector Fund	Sheriff's Fund	Total Custodial Funds
Additions					
Criminal fines and fees collected for other governments	\$ 2,838,917	\$ 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	<u>2,838,917</u>	<u>3,153,546</u>	<u>627,709,060</u>	<u>12,405,401</u>	<u>646,106,924</u>
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
Total Deductions	<u>2,887,901</u>	<u>3,208,318</u>	<u>627,942,946</u>	<u>12,134,465</u>	<u>646,173,630</u>
Net Increase (Decrease) in Fiduciary Net Position	<u>(48,984)</u>	<u>(54,772)</u>	<u>(233,886)</u>	<u>270,936</u>	<u>(66,706)</u>
Net Position - Beginning of Year	165,007	433,794	1,196,259	3,307,716	5,102,776
Net Position - End of Year	<u>\$ 116,023</u>	<u>\$ 379,022</u>	<u>\$ 962,373</u>	<u>\$ 3,578,652</u>	<u>\$ 5,036,070</u>

This Page Intentionally Blank

**OTHER SCHEDULES
REQUIRED BY THE
LOUISIANA LEGISLATIVE
AUDITOR**



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

This Page Intentionally Blank

STATE OF LOUISIANA
PARISH OF ST. TAMMANY

AFFIDAVIT

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

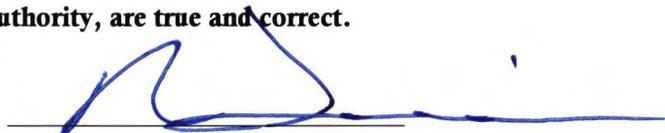
The following information is true and correct:

\$28,454,127 is the amount of cash on hand in the Tax Collector Fund on the 30th 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 29th 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 § 1.274-5T(k); Reg. §1.132-5(h).*

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

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	St. Tammany Parish Sheriff's Office
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	3117
Date that reporting period ended (mm/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.

Cash Basis Presentation	First Six	Second Six Month
	Month Period	Period Ended
	Ended 12/31/22	06/30/23
Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)		
<i>Department of the Treasury, Asset Forfeiture/ Sales</i>	47,150	-
<i>Melissa Henry, Clerk of Court, Civil Fees</i>	8,825	5,375
<i>State of Louisiana, Criminal Court Costs/Fees</i>	-	11,940
<i>Department of Corrections Probation and Parole Amite District Office, Restitution</i>	2,450	2,100
<i>St. Tammany Parish Government, Criminal Court Costs/Fees</i>	15,232	13,668
<i>St. Tammany Parish Government, Civil Fees</i>	14,926	12,002
<i>St. Tammany Parish Government, Criminal Court Costs/Fees</i>	1,200	850
<i>City Court Of Bogalusa, Criminal Court Costs/Fees</i>	1,565	2,480
<i>City Court Of East St Tammany, Criminal Court Costs/Fees</i>	34,819	37,784
<i>City Of Covington, Criminal Court Costs/Fees</i>	1,950	2,220
<i>City Of Mandeville, Criminal Court Costs/Fees</i>	7,565	6,388
<i>Town Of Abita Springs, Criminal Court Costs/Fees</i>	180	350
<i>Washington Parish Sheriffs Office, Criminal Court Costs/Fees</i>	6,148	6,843
<i>Warren L. Montgomery - District Attorney, Bond Fees</i>	5,416	-
<i>Warren L. Montgomery - District Attorney, Asset Forfeiture/ Sales</i>	34,260	48,366
Subtotal Receipts	181,686	150,366
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-

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

Identifying Information

Entity Name	ST. TAMMANY PARISH 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	

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

Add: Collections

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	15,271	15,248
St. Tammany Parish Coroner's Office, Criminal Court Costs/Fees	10,628	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

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

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information

Entity Name
LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)
Date that reporting period ended (mm/dd/yyyy)

ST. TAMMANY PARISH SHERIFF'S OFFICE
3117
6/30/2023

First Six- Month Period Ended 12/31/2022	Second Six- Month Period Ended 6/30/2023
---	---

Cash Basis Presentation

Less: Disbursements To Governments & Nonprofits (continued):

<i>LA State Police Training Academy, Criminal Court Costs/Fees</i>	-	-
<i>Mandeville Police Department, Criminal Court Costs/Fees</i>	400	350
<i>City of Covington Police Department, Criminal Court Costs/Fees</i>	350	300
<i>Causeway Police Department, Criminal Court Costs/Fees</i>	650	750
<i>Pearl River Police Department, Criminal Court Costs/Fees</i>	150	250
<i>Slidell Police Department, Criminal Court Costs/Fees</i>	250	250
<i>LA Commission On Law Enforcement Drug Abuse Education & Treatment Fund, Criminal Court Costs/Fees</i>	813	533
<i>State of LA, GNOEC, Criminal Court Costs/Fees</i>	5	30
<i>LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees</i>	-	-
<i>DHH-THSCI LDHH Traumatic Head & Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees</i>	-	-
<i>Disability Affairs Trust Fund, Criminal Court Costs/Fees</i>	826	207
<i>St. Tammany Parish Clerk of Court, Bond Fees</i>	310	943
<i>District Attorney of St. Tammany Parish, Bond Fees</i>	-	1,250
<i>22nd Judicial District Court, Bond Fees</i>	-	-
<i>St. Tammany Parish Government, 22nd JDC Criminal Court Fund, Asset Forfeiture/Sale</i>	-	3,848
<i>District Attorney - Parish of St. Tammany, Asset Forfeiture/Sale</i>	-	3,848
<i>Louisiana District Attorney's Association, Asset Forfeiture/Sales</i>	-	194
<i>City of Mandeville, Asset Forfeiture/Sale</i>	-	-
<i>St. Tammany Parish Clerk of Court, Asset Forfeiture/Sale</i>	-	359
<i>Acadia Parish Clerk of Court, Civil Fees</i>	71	73
<i>Avoyelles Parish Clerk of Court, Civil Fees</i>	23	13
<i>Bastrop City Court, Civil Fees</i>	-	29
<i>Bossier Parish Clerk of Court, Civil Fees</i>	112	30
<i>Caddo Parish Clerk of Court, Civil Fees</i>	107	221
<i>Caddo Parish Sheriff, Civil Fees</i>	-	51
<i>Calcasieu Parish Clerk of Court, Civil Fees</i>	233	287
<i>Caldwell Parish Clerk of Court, Civil Fines</i>	-	60
<i>City Court of East St. Tammany, Civil Fees</i>	-	84
<i>City Court of Houma, Civil Fees</i>	30	38
<i>City Court of Opelousas, Civil Fees</i>	-	30
<i>City Court of Thibodaux, Civil Fees</i>	30	-
<i>Denham Springs City Court, Civil Fees</i>	6	19
<i>Desoto Parish Clerk of Court, Civil Fees</i>	29	-
<i>East Baton Rouge Clerk of Court, Civil Fees</i>	1,196	2,809
<i>East Baton Rouge Sheriff's Office, Civil Fees</i>	3,139	2,945
<i>East Carroll Parish Clerk of Court, Civil Fees</i>	-	30
<i>Hammond City Court, Civil Fees</i>	207	528
<i>Houma City Court, Civil Fees</i>	-	8
<i>Iberia Parish Clerk of Court, Civil Fees</i>	6	75
<i>Iberville Parish Sheriff, Civil Fees</i>	11	-
<i>Jefferson Davis Parish Clerk of Court, Civil Fees</i>	30	-
<i>Jefferson Parish Clerk of Court, Civil Fees</i>	-	16
<i>Jefferson Parish Sheriff's Office, Civil Fees</i>	1,530	1,086
<i>LA Department of Public Safety, Civil Fees</i>	72	120
<i>Lafayette City Court, Civil Fees</i>	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

Entity Name
 LLA Entity ID # (This the the ID number assigned to the entity by the Legislative Auditor.)
 Date that reporting period ended (mm/dd/yyyy)

ST. TAMMANY PARISH SHERIFF'S OFFICE
3117
6/30/2023

Cash Basis Presentation

Less: Disbursements To Governments & Nonprofits (continued):

	First Six- Month Period Ended 12/31/2022	Second Six- Month Period Ended 6/30/2023
<i>Lafayette Parish Clerk of Court, Civil Fees</i>	150	341
<i>Lafayette Parish City Court</i>	-	14
<i>Lafayette Parish Sheriff's Office, Civil Fees</i>	129	210
<i>Lafourche Parish Clerk of Court, Civil Fees</i>	101	30
<i>Lafourche Parish Sheriff's Office, Civil Fees</i>	-	33
<i>Lake Charles City Court, Civil Fees</i>	35	30
<i>Lincoln Parish Clerk of Court, Civil Fees</i>	-	43
<i>Leonard K. Fisher, Jr., Civil Fees</i>	-	11
<i>Livingston Parish Clerk of Court, Civil Fees</i>	-	41
<i>Livingston Parish Sheriff's Office, Civil Fees</i>	106	63
<i>Madison Parish Clerk of Court, Civil Fees</i>	10	-
<i>Monroe City Court, Civil Fees</i>	12	11
<i>Natchitoches Parish Clerk of Court, Civil Fees</i>	6	-
<i>Orleans First City Court - Constable, Civil Fees</i>	450	1,549
<i>Orleans Parish Sheriff, Civil Fees</i>	1,933	3,308
<i>Orleans Second City Court, Civil Fees</i>	145	32
<i>Ouachita Parish Clerk of Court, Civil Fees</i>	-	41
<i>Plaquemines Parish Sheriff's Office, Civil Fees</i>	-	44
<i>Rapides Parish Clerk of Court, Civil Fees</i>	96	150
<i>Sheriff of Evangeline Parish, Civil Fees</i>	33	-
<i>Sheriff's Office Washington Parish, Civil Fees</i>	129	334
<i>Shreveport City Court, Civil Fees</i>	102	29
<i>Slidell City Court, Civil Fees</i>	15	-
<i>St. Bernard Parish Clerk of Court, Civil Fees</i>	575	455
<i>St. Bernard Parish Sheriff's Office, Civil Fees</i>	174	97
<i>St. Charles Parish Sheriff's Office, Civil Fees</i>	101	-
<i>St. James Parish Clerk of Court, Civil Fees</i>	26	-
<i>St. John the Baptist Parish Clerk of Court, Civil Fees</i>	91	11
<i>St. Landry Parish Clerk of Court, Civil Fees</i>	30	11
<i>St. Martin Parish Clerk of Court, Civil Fees</i>	23	167
<i>St. Mary Parish Clerk of Court, Civil Fees</i>	37	34
<i>St. Tammany Parish Clerk of Court, Civil Fees</i>	157	-
<i>St. Tammany Parish Clerk of Court Clerk Fees, Civil Fees</i>	106,992	111,792
<i>St. Tammany Parish Clerk of Court Recording, Civil Fees</i>	47,785	54,085
<i>St. Tammany Parish Government, Civil Fees</i>	18,187	15,174
<i>St. Tammany Parish School Board, Civil Fees</i>	2,892	1,241
<i>State of Louisiana Land Office</i>	17,598	15,726
<i>Tangipahoa Parish Clerk of Court, Civil Fees</i>	201	330
<i>Tangipahoa Parish Sheriff, Civil Fees</i>	669	8,332
<i>Vermilion Parish Clerk of Court, Civil Fees</i>	-	135
<i>Washington Parish Clerk of Court, Civil Fees</i>	30	61
<i>West Baton Rouge Parish Clerk of Court, Civil Fees</i>	26	81
<i>West Feliciana Clerk of Court, Civil Fees</i>	-	41
<i>West Feliciana Parish Sheriff, Civil Fees</i>	43	-
<i>West Monroe Clerk of Court, Civil Fees</i>	-	28
<i>Winn Parish Clerk of Court, Civil Fees</i>	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		
Entity Name	ST. TAMMANY PARISH 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 12/31/2022	Second Six- Month Period Ended 6/30/2023
Cash Basis Presentation		
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	566,379	691,741
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Fines - Other	60,064	56,688
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Court		
Costs/Fees	121,271	113,521
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office Crime Lab, Criminal		
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 <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	225,675,949	226,322,628
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

This Page Intentionally Blank

STATISTICAL SECTION UNAUDITED



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

This Page Intentionally Blank

ST. TAMMANY PARISH SHERIFF'S OFFICE
ST. TAMMANY PARISH LOUISIANA
Statistical Section

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

Contents

Tables

Financial Trends

1-5

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

Revenue Capacity

6-11

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

Debt Capacity

12-13

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

Demographic and Economic Information

14-15

These schedules contain demographic and economic information to help the reader understand the environment within which the Sheriff's Office's financial activities take place.

Operating Information

16-19

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

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

Table 1

(Unaudited)

	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)

Table 2

(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	\$ 22,931,703	\$ 21,530,120	\$ 20,789,786	\$ 20,246,537	\$ 19,827,862	\$ 18,487,824	\$ 22,966,467	\$ 21,363,488	\$ 20,113,687	\$ 20,205,527
Operating Grants and Contributions	22,974,648	17,505,615	17,915,492	17,032,277	14,639,318	9,110,092	6,188,325	5,872,842	5,563,283	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										
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 Activities										
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
Intergovernmental Revenues										
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	2,107,062	75,484	50,261	274,944	367,367	222,271	60,759	42,501	43,898	69,933
Miscellaneous										
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	-	-	-	-	-	-	-	-	-	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										
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)

Table 3

(Unaudited)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Nonspendable	\$ 596,056	\$ 366,045	\$ 411,039	\$ 209,758	\$ 211,471	\$ 217,715	\$ 197,414	\$ 110,594	\$ 112,546	\$ 119,574
Restricted	577,553	597,640	474,124	61,277	48,666	87,859	183,961	-	-	-
Assigned	-	439,582	2,714,938	-	1,780,560	822,910	-	-	-	-
Unassigned	28,887,122	26,903,312	21,238,496	28,844,650	28,920,009	22,342,775	16,285,769	13,323,506	10,177,511	9,847,360
Total General Fund	\$ 30,060,731	\$ 28,306,579	\$ 24,838,597	\$ 29,115,685	\$ 30,960,706	\$ 23,471,259	\$ 16,667,144	\$ 13,434,100	\$ 10,290,057	\$ 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	1,007,342	1,067,374	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575
Bond Sinking Fund	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	2,340,279	8,641,345	17,649,397
Opioid Abatement Fund	540,602	-	-	-	-	-	-	-	-	-
Committed, reported in:										
Capital Projects Fund	28,833,031	23,581,992	24,008,248	10,564,315	5,608,775	5,565,094	5,530,763	5,523,755	5,520,990	5,318,522
Special Revenue Funds	473,122	2,191,881	1,743,622	1,466,269	1,210,958	922,695	735,151	537,618	694,270	524,918
Assigned, reported in:										
Special Revenue Funds	-	-	-	-	963,799	4,190,193	4,215,813	2,882,163	2,452,311	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	\$ 26,772,262	\$ 13,111,007	\$ 8,854,344	\$ 11,739,915	\$ 12,589,719	\$ 11,948,771	\$ 18,414,047	\$ 27,900,421
Total All Funds	\$ 60,991,797	\$ 56,673,847	\$ 51,610,859	\$ 42,226,692	\$ 39,815,050	\$ 35,211,174	\$ 29,256,863	\$ 25,382,871	\$ 28,704,104	\$ 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)

Table 4

(Unaudited)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues										
Taxes (See Table 5)	\$ 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
Intergovernmental Revenues	16,874,164	15,403,126	15,958,984	15,161,379	13,055,687	16,072,722	16,174,930	15,536,109	14,880,551	14,382,040
Fees, Charges, and Commissions for Services	22,931,703	21,530,120	20,789,786	20,246,537	19,827,862	18,487,824	22,966,467	21,363,488	20,113,687	20,205,527
Interest and Investment Earnings	2,051,152	72,943	47,858	260,708	348,192	206,746	58,755	41,657	42,594	68,504
Other Revenues	215,415	673,526	1,128,696	461,484	1,128,624	1,245,613	1,108,397	2,758,215	2,827,421	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	\$ 73,284,496	\$ 66,807,575	\$ 63,784,790	\$ 61,843,657	\$ 62,007,087	\$ 58,796,122	\$ 62,582,782	\$ 64,379,049	\$ 63,503,095	\$ 62,836,118
Intergovernmental										
Transfer to St. Tammany Parish Council	-	-	-	-	-	1,420,255	1,882,656	1,877,357	1,865,570	1,852,363
Debt Service										
Principal	2,268,203	1,775,515	1,420,000	1,370,000	1,325,000	1,275,000	1,230,000	1,195,000	295,000	285,000
Interest	457,959	483,535	564,658	584,956	614,956	643,806	671,606	695,506	676,902	242,806
Issuance costs	-	-	121,100	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ 216,710	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	11,299,010	8,259,801	17,581,690	9,281,538	1,939,956	1,918,806	1,901,606	2,578,082	2,751,661	1,052,806
Transfers Out	(14,883,770)	(10,545,021)	(18,863,330)	(11,636,328)	(1,939,956)	(1,918,806)	(2,768,425)	(2,578,082)	(2,751,661)	(1,052,806)
Sale of General Capital Assets	362,439	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	5,070,989	-	-	-	-	-	-	15,746,072
Payment to Refunded Bond Escrow Agent	-	-	(4,860,000)	-	-	-	-	-	-	-
Subscription-Based Information Technology Arrangements (as Lessee)	147,998	-	-	-	-	-	-	-	-	-
Leases (as Lessee)	2,887	151,810	-	-	-	-	-	-	-	-
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	56,673,847	51,610,859	42,226,692	39,815,050	35,211,174	29,256,863	25,382,871	28,704,104	37,484,762	26,580,682
Restatement - Implementation of GASB 84	-	-	-	690,285	-	-	-	-	-	-
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 Proceeds in Fiscal Year 2014 to combine the Bond Proceeds and the Bond Premium

NOTE 2: Restated Fund Balance in Fiscal Year 2020 related to implementation of GASB Statement No. 84, *Fiduciary Funds*.

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

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

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

Table 5

(Unaudited)

	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 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
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

Taxpayer	For the Fiscal Year Ending					
	June 30, 2023		June 30, 2014			
	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation
Central La. Electric, Co.	\$ 51,177,750	1	2.04%	\$ 49,038,440	1	2.86%
Florida Marine Transporters	21,439,720	2	0.86%	12,680,680	3	0.74%
Atmos Energy Louisiana	16,467,700	3	0.66%	7,815,650	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	0.46%	10,958,294	4	0.64%
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%			
Bell South Communications	8,839,008	9	0.35%			
JP Morgan Chase Bank	8,699,368	10	0.35%	7,601,683	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%
	<u>\$ 166,263,245</u>		<u>6.65%</u>	<u>\$ 131,964,627</u>		<u>7.70%</u>

SOURCE:
 St. Tammany Parish Assessor's Office

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

Table 8

	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

TYPE OF BUSINESS	LAW ENFORCEMENT DISTRICT			
	June 30, 2023		June 30, 2014	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	12.21%		12.38%	
Online Retailer	6.26%			
Grocery / Discount Retailer	1.77%		2.83%	
Grocery / Discount Retailer	1.75%		2.13%	
Online Retailer	1.59%			
Grocery / Discount Retailer	1.31%		1.81%	
Building Materials	1.22%		1.28%	
Grocery / Discount Retailer	1.21%		1.80%	
Grocery / Discount Retailer	1.19%		1.32%	
Grocery / Discount Retailer	0.82%		1.20%	
Building Materials			0.96%	
Grocery / Discount Retailer			0.70%	
Total - 10 Largest Taxpayers	29.33%	\$ 5,258,133	26.41%	\$ 2,780,861
Total - All Other Taxpayers	70.67%	\$ 12,669,999	73.59%	\$ 7,750,017
Total - All Taxpayers	100.00%	\$ 17,928,132	100.00%	\$ 10,530,878

SOURCE:
 St. Tammany Parish Sheriff's Office

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

Table 11

	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)

**Table 11
 (Continued)**

	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

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income	Total Bonded Debt Per Capita	Total Debt Per Capita	Bonded Debt Percentage of Estimated Actual Value of Property
	Total Bonded Debt Limited Tax Revenue Bonds	Leases	Subscription-Based Information Technology Arrangements					
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.

* Information not available.

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

Table 13

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

Table 13
(Continued)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping 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.

* as of 12/31/2022

** as of 6/30/2022

*** as of 8/31/2022

NOTE 2:

Overlapping governments are those that coincide at least in part, with the geographic boundaries of the parish. This disclosure recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The percentage overlap is calculated by dividing the amount of the revenue base from which the debt will be repaid contained within the overlapping area by the total revenue base of the overlapping government.

ST. TAMMANY PARISH SHERIFF
 ST. TAMMANY PARISH, LOUISIANA
 Demographic Statistics
 Last Ten Fiscal Years
 (Unaudited)

Table 14

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
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

* Information is not available.

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

Table 15

Employer	For the Fiscal Year Ending			For the Fiscal Year Ending		
	June 30, 2023			June 30, 2014		
	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	<u>12,751</u>		<u>10.98%</u>	<u>13,939</u>		<u>13.27%</u>
Total - All Employers	<u>116,289</u>			<u>105,012</u>		

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 Slidell
 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)

Table 16

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety										
Full-Time Positions										
Financial Administration:										
Accounting	12	12	13	15	15	14	16	18	17	17
Civil	20	20	20	20	19	20	20	21	23	21
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	8	8	8	8	9	9	9	8	8	8
Purchasing	3	3	3	3	3	3	3	2	2	2
Sales Tax	14	14	14	14	14	13	14	13	13	13
Support Services:										
Administration	8	7	6	7	7	7	7	6	5	6
Building Maintenance	5	5	5	4	4	5	6	4	4	3
Communications-911	47	47	49	47	45	44	44	43	40	40
Criminal Records	21	20	20	18	18	19	21	21	19	19
Human Resources	13	13	13	9	9	9	10	9	10	10
Information Systems/Radio Maintenance	14	14	14	14	14	13	14	13	13	13
Professional Standards	5	5	5	5	5	4	6	0	0	0
Public Affairs	3	4	4	4	4	3	5	4	4	4
Public Integrity Bureau/Internal Affairs	2	2	2	2	2	2	3	4	3	2
Radio Maintenance	0	0	0	0	0	0	0	3	5	5
Training	10	12	12	11	13	13	10	11	11	11
Vehicle Maintenance	8	10	10	9	9	9	11	9	8	8
Law Enforcement Operations:										
Canine (K-9)	5	6	6	8	7	7	7	10	10	10
Court Security/Sex Offender	38	38	38	37	37	37	45	45	46	47
Crime Laboratory	20	20	20	18	18	18	20	21	21	21
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 I	53	**	**	**	**	**	**	**	**	**
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
Narcotics	17	18	18	16	16	17	19	19	21	20
School Resource Officers	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	13	15	13	13
Corrections:										
Commissary	1	1	1	2	2	2	2	2	2	2
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
Jail Medical	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	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	*	*	*
Total	751	751	761	734	701	700	810	769	755	754

NOTES:
 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)

Table 17

	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	2,616	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	1,648	1,604	1,305	1,412	1,477	1,734	1,790	1,750	1,706	1,806
Total	2,696	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	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829
Crime Rate per 1,000 Residents	9.87	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)

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	9	1	-	10
Civil	-	-	-	-	1	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
	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	-	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	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	21	32	-	53
	2	-	4	5	261	420	-	692

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

**Table 18
(Continued)**

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Corrections Division:								
Jail Facility	1	5	-	2	140	45	-	193
Transitional Work Program	-	-	-	-	-	-	-	-
	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)

Table 19

	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
	<u>34</u>	<u>32</u>	<u>34</u>	<u>32</u>	<u>33</u>	<u>29</u>	<u>31</u>	<u>30</u>	<u>35</u>	<u>35</u>
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
	<u>512</u>	<u>484</u>	<u>461</u>	<u>419</u>	<u>531</u>	<u>540</u>	<u>910</u>	<u>869</u>	<u>864</u>	<u>869</u>

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

Table 19
(Continued)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Law Enforcement Operations:										
Canine (K-9)	-	-	-	7	8	7	5	-	-	-
Court Security/Sex Offender	9	10	10	10	10	8	6	7	8	6
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

OTHER GOVERNMENTAL REPORTING INFORMATION



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

This Page Intentionally Blank

**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

LEBLANC  ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS, LLC

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Tammany Parish Sheriff's Office (the Sheriff) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Sheriff's major federal programs for the year ended June 30, 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 of Community Development:					
Community Development Block Grant/State's Program	14.228	B-16-DL-220001/Year 2016	PA2016-0141	12,294	
Total United States Department of Housing and Urban Development				\$	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	16.738	15PBJA-21-GG-01524-JAGX	N/A		18,777
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02591-JAGX	N/A		21,040
Passed through the Louisiana Commission on Law Enforcement:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-MU-BX-0026	2020-DJ-01-6384	25,352	
Total Edward Byrne Memorial Justice Assistance Grant Program					65,169
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-21-GG-02881-COVE	2021-CD-01-6820	12,865	
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-21-GG-02907-COVE	2021-CD-01-6659	31,528	
Paul Coverdell Forensic Science Improvement	16.742	15PBJA-22-GG-01973-COVE	2022-CD-01-7097	14,326	
ARRA Violence Against Women Formula Grant Program	16.588	15JOVW-21-GG-00542-MUMU	2021-WF-01-6575	7,179	
Total ARRA Violence Against Women Formula Grant Program					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	20.600	69A37522300004022LA0	N/A	13,550	
State and Community Highway Safety Programs	20.600	69A37523300004020LA0	N/A	36,418	
Total State and Community Highway Safety Programs					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 Transportation				\$	166,518

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

(Continued)

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 the Treasury					
Direct Programs:					
Equitable Sharing	21.016	LA0520000	N/A	58,239	
Total United States Department of the Treasury				<u>\$</u>	<u>58,239</u>
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 Areas Program				<u>33,673</u>	
Total United States Executive Office of the President				<u>\$</u>	<u>33,673</u>
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				<u>141,258</u>	
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				<u>1,835,999</u>	
Total United States Department of the Homeland Security				<u>\$</u>	<u>1,977,257</u>
Total Federal Expenditures				<u>\$</u>	<u>2,628,229</u>
				<u>\$</u>	<u>36,309</u>

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

(Continued)

Notes to the Schedule of Expenditures of Federal Awards

- A. BASIS OF PRESENTATION- The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of St Tammany Parish Sheriff's Office (STPSO) under programs of the federal government for the year ended June 30, 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 wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- C. INDIRECT COST RATE- The STPSO has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
- D. SUBRECIPIENTS- For the year ended June 30, 2023, City of Slidell was a subrecipient 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	<u>\$ (1,396,553)</u>
Total Federal Revenues	<u>\$ 1,231,676</u>

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
	b. Significant deficiencies disclosed during the audit of the financial statements, not considered to be material weaknesses.		None
	c. Instances of noncompliance material to the financial statements of St. Tammany Parish Sheriff, which would be required to be reported in accordance with Government Auditing Standards.		None

Federal Awards

3.	Internal control over major federal award programs:		
	a. Material weaknesses identified.		None
	b. Significant deficiencies identified not considered to be material weaknesses.		None
4.	Type of auditor's report issued on compliance for major programs.		Unmodified Opinion
5.	Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a).		None
6.	Identification of major programs: 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

This Page Intentionally Blank

ST. TAMMANY PARISH SHERIFF'S OFFICE



701 N. Columbia Street Covington, La 70433
300 Brownsitch Road Slidell, La 70458
985-809-8200

www.STPSO.com

 /STPSO

 @STPSO

 STPSOvideo

 st_tammany_parish_so

 St.TammanyParishSheriff'sOffice

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

Statewide Agreed-Upon Procedures Report
For the period July 1, 2022 through June 30, 2023

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

For the Period of July 1, 2022 – June 30, 2023

Randy Smith, Sheriff
St. Tammany Parish Sheriff's Office
St. Tammany Parish, Louisiana

and to the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, on the control and compliance (hereafter "C/C") areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2022 through June 30, 2023. The Sheriff of St. Tammany Parish's (hereafter "the Agency") management is responsible for those C/C areas identified in the SAUPs.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the period July 1, 2022 through June 30, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) WRITTEN POLICIES AND PROCEDURES

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

1) WRITTEN POLICIES AND PROCEDURES (CONTINUED)

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

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

2) BOARD OR FINANCE COMMITTEE - This procedure is not applicable

3) BANK RECONCILIATIONS

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

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

4) COLLECTIONS

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not also responsible for collecting cash, unless another employee verifies the reconciliation.

Results: Exception noted for procedure B.ii. For one of the collection locations employees are collecting cash and preparing bank deposits without reconciliation of collection documentation to the deposit by another employee.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

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

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

4) COLLECTIONS (CONTINUED)

Results: Exception noted for procedure D.iv. One of the deposits reviewed included 2 money orders that were marked as received more than 1 day before the deposit date.

Management's Response:

See attached letter from the Agency dated December 29, 2023

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5)
- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic fund transfer (EFT), wire transfer, or some other electronic means.
- [Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported]

Results: Exception noted for procedure B.v. It was found that there are no policies requiring only employees/officials authorized to sign checks to approve electronic disbursement of funds. The agency does have controls in place over electronic disbursements, including a purchase order and approval process before electronic disbursements are initiated.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B, as applicable.

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

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: As a result of performing the above procedures, it was found that the electronic disbursements were not approved by the authorized signors on the checking account.

Management's Response:

See attached letter from the Agency dated December 29, 2023

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

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
- i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.

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

- C. Using the monthly statements or combined statements selected under procedure B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

7) TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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

8) CONTRACTS

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
- i. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g. change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

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

9) PAYROLL AND PERSONNEL

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

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

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee's or official's' personnel files, and agree the termination payment to entity policy.

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

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc) have been paid, and any associated forms have been filed, by required deadlines.

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

10) ETHICS

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

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

10) ETHICS (CONTINUED)

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

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

11) DEBT SERVICE

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: As a result of applying the procedures above, it was found that the Bond Sinking Fund account was not funded in accordance with the bond issuance agreement.

Management's Response:

See attached letter from the Agency dated December 29, 2023

12) FRAUD NOTICE

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred (a) within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY / BUSINESS CONTINUITY (CONTINUED)

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the above procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the above procedure and discussed the results with management.

14) PREVENTION OF SEXUAL HARASSMENT

- A. Using the 5 randomly selected employees/officials from procedure #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

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

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

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

CONCLUSION

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

LeBlanc & Associates CPAs, L.L.C.

Metairie, Louisiana
December 29, 2023



St. Tammany Parish Sheriff's Office

RANDY SMITH, *Sheriff*

PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST

December 29, 2023

Management's Response
to Results Reported in
Accountant's Report on
Statewide Agreed-Upon Procedures
for the Period of July 1, 2022 – June 30, 2023

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

Results: For one of the collection locations employees are collecting cash and preparing bank deposits without reconciliation of collection documentation to the deposit by another employee.

Management's response: A cash receipt is issued for all cash collections. Most cash receipts are generated by the software when the clerk posts the payment to the general ledger, so this ensures the cash receipt is posted when the cash is received and that the collection documentation matches the general ledger. Existing controls are in place wherein employees in a different department reconcile the bank statement to confirm deposits match the general ledger. Thus, a majority of collection documentation is reconciled to the deposit by another employee. For the occasional cash receipts collected that the software cannot be used to generate a cash receipt immediately, the clerk uses a cash receipts program to issue a receipt. A new control will be added for the supervisor to run a daily report of the cash receipts issued from this program and will verify those receipts to the respective deposits going forward.

Results: One of the deposits reviewed included 2 money orders that were marked as received more than 1 day before the deposit date.

Management's response: The two money orders in question were made payable to the St. Tammany Parish Sheriff's Office, stamped as received on Monday, the 23rd and deposited within 2 business days on the 25th with receipts collected on the 24th. The department has been reminded of the requirement to deposit funds daily and the importance of making sure date stamps are correct.

Revised Statute 39:1212, requires all funds be deposited daily "whenever practicable." The Statewide Agreed Upon procedures tests if deposits are made within 1 business day. The normal process, which complies with both the statutory requirement and the AUP, is to post and reconcile receipts daily, secure the funds in the vault overnight, then deposit the receipts the following business day. A review of the bank statement shows daily deposits on the 23rd, 24th and 25th, so this demonstrates the department is making daily deposits. No procedural changes are being recommended.

Results: It was found there are no policies requiring only employees/officials authorized to sign checks to approve electronic disbursement of funds. The agency does have controls in place over electronic disbursements, including a purchase order and approval process before electronic disbursements are initiated.

Management's response: As stated by the auditor, controls are in place over electronic disbursements. Management believes we have strong controls in place and it was an oversight in the policy not to address this specifically. The Finance Policy will be updated to designate approval authority for all forms of electronic disbursements.

Results: It was found that the electronic disbursements were not approved by the authorized signors on the checking account.

Management's response: Management believes we have strong controls over disbursements, but recognize we failed to adapt our process to adequately document the approval of authorized signers for electronic disbursements. We will update our policies and procedures to incorporate this documentation going forward.

Results: It was found the Bond Sinking Fund account was not funded in accordance with the bond issuance agreement.

Management's response: The Bond Issuance Agreement requires the total amount of principal and interest payable during the calendar year be funded in the Bond Sinking Fund account from the first revenues of the Tax received in any calendar year. This agency has been including the required transfers in the adopted budget for the General Fund and the required funds are considered in the General Fund Reserve Level. Amounts needed for debt service is less than 3% of budgeted revenues, so there is nearly no risk of failing to meet the scheduled payments.

However, our process has been to transfer the funds twice a year; shortly before the payments were due. This oversight is being corrected immediately. Once the tax settlement is complete in January of 2024 for taxes collected in December 2023, we will transfer the full debt service amount for calendar year 2024 and continue to do this annually going forward.

Respectfully submitted,



Andrea Cosse, CPA, CGMA
Chief Financial Officer