

St. Tammany Parish Library
Board of Control Meeting
May 30, 2024
St. Tammany Parish Council Chambers
21490 Koop Dr.,
Mandeville, LA 70471
6:30 P.M.

Public Comment: A three (3) minute time limit is established for each member of the public wishing to speak (for or against) an item on the agenda. In the case of a Statement of Concern decision, the person who filed the Statement of Concern is given 5 minutes to speak. Please note, all comments must pertain to the agenda item announced. There is no general public comment at the end of the meeting. Any person wishing to comment on a topic not listed on the agenda may do so by e-mailing lboc@stpl.us by 4:00 PM on Thursday, May 30, 2024.

AGENDA

Call to order by President and Roll Call by Director

1. Approval of the minutes of the meeting of the Library Board of Control that was held on April 22, 2024
 - Discussion
 - Public Comment
 - Vote
2. NEW BUSINESS
 - A. Presentation of the Audit – John Murray, LaPorte
 - Discussion
 - Public Comment
 - Vote
 - B. Financial Reports – April 2024
 - Discussion
 - Public Comment
 - Vote
 - C. Director’s Report
 - D. Summer Reading Presentation
 - E. Report on the status of the graphic novel review
 - Discussion
 - Public Comment
 - Vote
 - F. Summer Budget Amendment
 - Discussion
 - Public Comment
 - Vote
3. Adjournment

**St. Tammany Parish Library
Board of Control Meeting
April 22, 2024
St. Tammany Parish Council Chambers
21490 Koop Dr.,
Mandeville, LA 70471
6:30 P.M.**

MINUTES

The meeting was called to order by Rebecca (Becky) Taylor, President. Kelly LaRocca, Director, called the roll and declared that a quorum was present.

Present: Bill McHugh, Anthony Parr, Ann Shaw, Becky Taylor

Absent: Carmen Butler

James Bolner with the Civil Division of the District Attorney's Office was also present as legal counsel for the library.

B. Taylor explained the rules for public comment. A three-minute time limit is established for each member of the public wishing to speak (for or against) an item on the Agenda. In the case of a Statement of Concern (SOC) decision, the person who filed the SOC is given 5 minutes to speak.

1. Approval of the minutes of the meeting of the Library Board of Control (LBOC) that was held on March 25, 2024

Discussion: B. McHugh suggested adding a phrase to the sentence discussing the telephone system in the last paragraph of page seven. He asked for the sentence to read as follows: "The Telephones and Telephone System line is increased to match the cost of our new telephone system installation, which will be significantly less expensive and more functional to operate than our current system."

Public Comment: There was no public comment.

Vote: B. McHugh moved to approve the minutes with the stated addition. It was seconded by A. Parr. All were in favor, none were opposed, and one was absent. Motion carried.

2. NEW BUSINESS

A. Financial Reports – March 2024

Discussion: K. LaRocca reported that \$3,142,396.07 in Ad Valorem Revenue was received in March. A total of \$88,100.47 in State Revenue Sharing was received in February. Two more equal payments of State Revenue Sharing are expected throughout the year. The budget percentage for this point in the year should be 25%. Revenues are at 27.58% and expenditures are at 25.32%.

K. LaRocca gave explanations for lines that are over or under budget. Most of the lines that are over budget are expended early in the year and lines that are under budget are expended later in the year. Some of the lines discussed were Maintenance Supplies, Office Machine and Equipment Repair, PC Network Maintenance and Repair, Plumbing, Heating, and AC, Consultants, Web Design Consultant, Insurance and Claims, Vehicles, Integrated Library Automation System, Microfilm, Lease/Purchase Books, and Internet Database Subscription.

B. McHugh commented that it has been stated by people that the library has a \$14 million-dollar budget. He asked K. LaRocca if the library has ever had a \$14 million-dollar budget. K. LaRocca stated that this year's budget of \$12,713,572.04 is the highest it has been. B. McHugh asked if the budget will be \$14 million next year and K. LaRocca stated that it will not. B. McHugh stated for the record that the library has never had a \$14 million-dollar budget and we do not foresee having a \$14 million-dollar budget any time in the near future.

B. Taylor stated that B. McHugh brought up a good point and added that the library does not receive all of its budget and contributes to other governmental departments. K. LaRocca confirmed that in any given year we do not receive all of our millage, as funds are deducted from our disbursement for mandatory expenditures to other governmental expenses and agencies, such as the Assessor's Office. K. LaRocca stated that we do our very best to estimate how much we are actually going to receive so that we can budget appropriately.

B. Taylor asked K. LaRocca to briefly explain the amount of funds we must have at the start of the year to cover mandatory expenses. K. LaRocca explained that we have funds set aside in savings to cover expenses for the first part of the year until we receive the first Ad Valorem payment. There are also funds set aside in savings for deductibles, should we have a major storm or a situation where we have to pay out-of-pocket for repairs before reaching our deductible. K. LaRocca referenced the recent storm that produced damage at the South Slidell Branch. The deductible is 2% of the cost of the building or \$250,000 – whichever is greater. K. LaRocca stated that the amount dedicated to operational reserves in savings is \$2,500,000 and another \$1,475,000 is dedicated for disaster and emergency funds. These funds are not budgeted to be spent, but are held in reserve for those specific purposes.

Public Comment: There was no public comment.

Vote: A. Parr moved to approve the March 2024 financial reports. It was seconded by A. Shaw. All were in favor, none were opposed, and one was absent. Motion carried.

B. Director's Report

K. LaRocca reported on the damage to the South Slidell Branch due to a severe storm that produced a tornado on April 10, 2024. The damage primarily affected the building's roof, air conditioning units, windows, ceiling, and stucco façade. Immediate action was taken to assess and address the damages to ensure the safety and functionality of the library. The South Slidell Branch was closed after the storm and reopened on April 15th at noon. We are awaiting further information from the Parish and are obtaining pricing for repairs.

Staff met with an architectural consultant to work on details for a carpet and furniture refresh at the Causeway Branch, office furniture for the new Outreach building, acoustic work and rearranging of the computer lab and Reference collection at the Covington Branch.

K. LaRocca reported on marketing, outreach, and professional development efforts. Staff produced a Storywalk® for “A Storybook Kind of Day: Pirates and Princesses” event at Heritage Park. Staff promoted the Summer Reading Challenge and other library services at the Kiwanis Youth Wellness Fair in Covington. Staff promoted Library Week, Food For Fines, and Story Swap on The Lake and The Highway radio stations. Staff offered outreach to the Junior League Girls Health Day in Covington, St. Tammany Commission on Families meeting at the Coroner’s Office, Earth Day event in Lacombe, and the Northshore Food Bank’s Community Celebration and Resource Fair in Covington. Staff attended the following webinars and workshops offered by the State Library of Louisiana: Sensory Accommodations, A.I. in Your Library, Leading from Within, and Confidence in the Workplace. Staff attended the Fay B. Kaigler Children’s Book Festival at The University of Southern Mississippi in Hattiesburg.

Over 6,000 eclipse glasses were distributed prior to the total solar eclipse that occurred on April 8th. Food for Fines was held in celebration of National Library Week. Each nonperishable food item donated equaled \$1 in waived fines. This year, the library also accepted canned pet food for the Animal Services Public Pet Food Pantry. Due to the strong storm system and tornado that hit the Slidell area on April 10th, the library waived system-wide fees until April 27th. All coordinators and other staff have been preparing for Summer Reading programming this past month. Two Summer Reading kick-off parties are planned. The first party will be at the Slidell Branch on May 23rd, and the second party will be at the Madisonville Branch on May 24th.

T. DiMaggio reviewed contract renewals and E-Rate agreements. K. LaRocca reported that the 2023 year-end audit was conducted and no issues were found. The Phase I Environmental Study for the Lacombe Library Replacement Land came back clean and a basic survey was also conducted. If the Parish Council makes final approval of the purchase at its May meeting, we will close on the Lacombe land at the end of May.

K. LaRocca reported that no new public records requests (PRR) have been received since the last meeting. The only remaining open PRR is a large request that dates from August of 2023 with over 100,000 results that was previously collected and turned over to the District Attorney’s office for review and redaction. This request was suspended by the requestor. There are 42 active statements of concern on 38 titles. Two more titles will be decided this evening. The remaining statements of concern are still pending review. Committees and work groups continue working together to implement strategic planning goals. K. LaRocca gave an update on the transition of materials. The title *Speak* by Laurie Halse Anderson was reviewed and determined not to contain sexual conduct and will remain in the YA/Teen Fiction section.

K. LaRocca noted that the LBOC meeting scheduled for May 20, 2024 is being rescheduled for May 30, 2024. K. LaRocca reviewed the service statistics for March 2024 and the year-to-date (YTD) statistics. In March 2024, the total circulation was 78,995, total computer usage was 6,883, door count was 48,131, wireless internet inside was 7,096, and wireless internet outside was 6,667. Total number of patrons registered for library cards was 523. K. LaRocca referenced the updated YTD statistics for January to February 2024, as the Slidell Branch statistics were inadvertently not included at the March LBOC

meeting. The YTD January to March statistics show that total circulation was 236,137, computer usage was 21,048, door count was 137,094, wireless internet inside was 21,025, and wireless internet outside was 19,876. The YTD total patrons registered was 1,906.

B. McHugh asked when the salary study report from Gallagher will be presented. K. LaRocca stated it will likely be at the July LBOC meeting. A. Parr asked if there is a tentative date for the study room pod to be purchased. K. LaRocca stated that the furniture project has to go through the bid process and that typically takes around five months.

A. Parr asked T. DiMaggio for an update on the event she attended relating to a sensory accommodation room. T. DiMaggio explained that the workshop she attended was focused on programming. T. DiMaggio stated that it was geared towards children, but she learned things that can be applicable to teens and adults. She noted that for several years libraries offered programs specifically for families with children on the sensory or autism spectrum, but she has learned that families want regular programming with accommodations. She stated she learned about what kind of accommodations can be made going forward.

A. Parr asked if there is an additional fee for the Uniti Fiber main feed upgrade under E-Rate Agreements. T. DiMaggio said she can check the detailed invoice and report back to him. A. Parr asked if there will be an Outreach line item in the budget. K. LaRocca said that there is currently a line for an Outreach Opening Day Collection and a line for the purchase of the Outreach Vehicle. K. LaRocca said that they may create a separate supply line for Outreach so that postage and other supplies can be tracked separately. There will be a budget amendment in May and that may be when those lines are added to the budget. K. LaRocca explained that after a year or two of tracking the expenses, the lines could be combined with the regular supply lines.

A. Shaw asked about the amount of grant funding that the reference staff is looking for under Goal 5 of the strategic plan. K. LaRocca stated that the reference staff are looking for grants that will help accomplish our goal of creating a calming room and any amount of funding will be helpful. K. LaRocca explained that the Board could approve the funding in our budget if we are unable to find another way. She noted that the project is not expected to be costly and includes purchasing items such as furniture and calming lights.

A. Shaw asked about the Maker Space. K. LaRocca stated that a Maker Space is much more expensive. She noted the varying costs of 3D printers and explained that it will depend on what patrons want to see in the Maker Space. K. LaRocca explained that it could include high tech items like a 3D printer, but can also include a serger and sewing machine or multiple sewing machines for a class. She stated that there will be a survey conducted to learn what patrons would like and then we can gather pricing and move forward. A. Shaw suggested putting packets together that represent the plan for each phase to use when approaching companies about their products and pricing. T. DiMaggio agreed and explained that is why staff has been visiting different spaces at other facilities to determine what is possible to accomplish in the physical space that we have. T. DiMaggio noted that the button maker, serger, and sewing machines were the most used resources at one of the libraries she visited with a comparable sized space.

B. Taylor welcomed James Bolner with the Civil Division of the District Attorney's (DA) Office as legal counsel for the library. B. Taylor reported that she was made aware of an Attorney General's opinion dated July 13, 2018. She stated that the opinion is in reference to appointing Library Board members in West Feliciana Parish, pursuant to a Home Rule Charter. B. Taylor stated that it appeared to present a different interpretation or view of that type of appointment. B. Taylor stated that she sent the information to the St. Tammany Parish Council members in case they were not aware of this alternate type of opinion. B. Taylor also noted that she shared the information with fellow board members.

B. McHugh asked J. Bolner if he believes that the current LBOC members are serving illegally, as claimed by Councilman Cogle in his January 27th position paper and at the March Parish Council meeting. J. Bolner stated that the DA's Office has researched the issue, reviewed Attorney General opinions, and has looked very carefully at the allegation. J. Bolner stated that they do not believe the Board members are serving illegally. B. McHugh asked J. Bolner if the Parish Council has been informed of that position. J. Bolner stated that he cannot speak to that question at this time, but will follow up with an answer.

B. McHugh asked J. Bolner if he thinks that the Parish Council's resolution to appoint seats to a Board that is already legally occupied is legitimate. J. Bolner stated that he does not have the resolution in front of him, but the DA's Office has looked at this issue in detail and has done a forensic analysis to try to understand how the Board got to this present point in time.

J. Bolner explained that this goes back to the 1974 Louisiana State Constitution, which gave parishes and municipalities the power to adopt Home Rule Charters. In 2000, when St. Tammany Parish adopted a Home Rule Charter, the provisions that were enacted were less than ideal. The provision pertaining to commissions and appointing terms was drafted as a temporary "band aid." It was stated that Commissioners shall serve until they are asked not to serve anymore instead of following the mandate in LA R.S. 25:214(B), which calls for staggered terms of five years.

J. Bolner explained that in 1978, legislation was enacted that called for a Board with staggered terms, in connection to Library Boards of Control. When a political subdivision was empowered to create a library, in order to do so, they had to create a Board with members that had one, two, three, four, and five-year terms at the onset of the Board. He stated that the St. Tammany Parish Police Jury did that in 1984 and followed that process until the Home Rule Charter was enacted. It stated that current members of the LBOC would continue to serve temporarily until reappointed or removed by resolution of the Council. The ordinance was written so that the LBOC terms would run concurrent with the terms of the Parish Council, which are four-year terms instead of the five-year terms envisioned by LA R.S. 25:214(B). It has been operated this way since that time.

J. Bolner referenced the Attorney General's opinion that B. Taylor previously cited. He stated that it is an opinion that addresses whether a Home Rule Charter provision, which calls for a two-year Library Board of Control term, is enforceable in light of LA R.S. 25:214(B). The Attorney General concluded that the Home Rule Charter takes precedence over the LA R.S. 25:214(B) in that instance.

J. Bolner clarified that the opinion was in reference to a Home Rule Charter provision, but the point at issue relates to resolutions appointing board members. He stated that a resolution is not an ordinance, it is not a Home Rule Charter provision, and it is not law. He stated that a resolution does not supersede

LA R.S. 25:214(B). A resolution cannot supersede a constitutional provision or a Home Rule Charter provision.

J. Bolner does not think our position is inconsistent with the Attorney General's opinion. He explained that it supports the position that we have taken, which is that the Parish Council does have the authority to fix the problem and to pass an ordinance to reappoint the board members currently serving, especially those who have only served a portion of their term. The Parish Council also has the authority to appoint new members and to fill vacancies. He noted that it is up to the Parish Council to decide how to go about doing so.

B. McHugh asked if their authority includes the ability to replace board members. J. Bolner stated that it is a hard question to answer, but his office has concluded that is correct and the Parish Council does have that authority. J. Bolner explained that one would have to go back and trace the genealogy of each term that is being served until we reach the point in which someone was serving a full five-year term. J. Bolner explained that he is unaware of any records being available to accomplish that.

B. McHugh asked J. Bolner if he has gone over this information with the Parish Council. J. Bolner stated that he has not. B. McHugh asked if anyone in the DA's Office has gone over this with the Council. J. Bolner stated that he is unaware if anyone else has gone over this with the Council. B. McHugh asked if any councilmember has asked the opinion of the DA's Office on the matter in a public meeting. J. Bolner stated that he is unaware of that and explained that he is here in his capacity as a member of the Civil Division representing the Library Board of Control. He clarified that he does work for the Parish in the context of civil litigation, but he does not represent, advise, or communicate with the Parish Council on a regular basis.

B. McHugh asked J. Bolner if he knows whether or not there is a legal definition of the term "community values." J. Bolner asked if the question is within the context of free speech regulations. B. McHugh explained that there has been discussion about whether or not the current library operation and the board members represent community values. He added that it has been implicitly discussed whether or not the library's collection reflects community values. B. McHugh stated that when he was interviewed for reappointment, one of the first questions asked was, "What is your definition of community values?" He stated that this term has been tossed around for nearly two years in discussions about the library, but he has yet to see a definition of community values in the law or anywhere else. He stated that it seems as though some people are saying that community values are "my" values, not "yours." He stated that it is an ill-defined term.

J. Bolner stated that in his experience the term "community values" is associated with free speech cases. He stated that the term has perhaps been misused in the context of what B. McHugh is referring to. J. Bolner stated that he is not prepared to give a definition at this moment, but he can follow up and provide a definition. B. McHugh apologized for putting J. Bolner on the spot and asked if it is a conflict of interest for the DA's Office to advise both the LBOC and the Parish Council while there are some councilmembers who want to replace the LBOC. J. Bolner stated that he cannot answer that question and will have to consult with outside counsel to determine if there is a conflict of interest. J. Bolner noted that he is unaware of any conflict. J. Bolner stated that if B. McHugh could articulate what he perceives to be the conflict, he would be happy to take it to the DA's ethics counsel and get an answer.

B. McHugh explained that the DA's Office advises the Parish Council and also advises the LBOC. He asked if it puts the DA's Office in a conflict when the goals of the Parish Council and the LBOC seem to be in conflict with each other. He noted that there is a lot of contention right now about the LBOC and most of it is centered at the Parish Council level. He wonders how the DA's Office can represent both sides in this situation. J. Bolner offered to seek an answer to that and will follow up.

C. Report and Resolution on Evaluation of YA materials – Classifying and Location

Discussion:

K. LaRocca spoke about the resolution that was adopted at the last board meeting on March 25, 2024. The resolution directed Library Administration and staff to investigate and ascertain what would be required to review the Young Adult (YA) collection for sexual conduct as defined by LA R.S. 25:225. Library Administration and staff worked to come up with a solution to this endeavor and developed three options for the Board to consider. K. LaRocca reviewed an outline and timeline of the three options. The options are as follows:

Option 1: Keep YA Fiction as it is. Minors with a Full Restriction card cannot check out YA Fiction. Minors who have permission from a parent or guardian and have a Semi Restricted, Juvenile, or Unrestricted card may check out YA Fiction.

Option 2: YA Fiction titles with sexual content defined by LA R.S. 25:225 are moved to Adult Fiction with no labeling or other means to identify the title as being written for a teen audience. Minors with a Full Restriction or Semi Restriction card cannot check out Adult Fiction. Minors who have permission from a parent or guardian and have a Juvenile or Unrestricted card may check out Adult Fiction. While the review is taking place, YA Fiction remains accessible to a Semi Restriction card.

Option 3: Split the YA collection and create a "New Adult" Fiction collection as part of the Adult collection for YA items with sexual content defined by LA R.S. 25:225 and change the name of YA Fiction to Teen Fiction that will house items without sexual content defined by LA R.S. 25:225. Minors with Full Restriction or Semi Restriction cards will not be able to check out New Adult Fiction. Minors who have permission from a parent or guardian and have a Juvenile or Unrestricted card may check out New Adult Fiction. While the review is taking place, YA Fiction remains accessible to a Semi Restriction card.

K. LaRocca reviewed the employee time that would be required to effectuate Options 2 or 3. It would take staff approximately 1,071 hours to review all 4,762 titles in YA Fiction. The total number of items in YA Fiction is 8,960, as most titles have multiple copies in our system. It will take staff approximately 373 hours to process all 8,960 items in YA Fiction.

K. LaRocca noted that there are other YA collection components, such as books on CD, YA Non-Fiction, and YA Graphic Novels. Any of the YA books on CD that would move to Adult or New Adult would need to be processed. The Teen Department is working on creating a new Teen Non-Fiction collection. Adult Non-Fiction titles that are written for teens would move to the new Teen Non-Fiction collection. Examples of these titles are teen cookbooks and ACT study guides. The items that will be moved will not contain sexual content as defined by LA R.S. 25:225. The Teen Department is also working to review titles in the YA Graphic Novel collection for sexual content defined by LA R.S. 25:225. Any titles found will be moved to the new Adult Graphic Novel collection or to Adult Non-Fiction. Any titles found to

contain sexual conduct defined by the LBOC Resolution of February 2023 will be moved to behind the circulation desk. Graphic novels in the Adult Non-Fiction Collection that are written for teens will be moved to the Teen Graphic Novel collection. These items will not contain sexual conduct defined by LA R.S. 25:225.

K. LaRocca discussed the potential timeline for reviewing the YA Fiction Collection. The bulk of the work could begin in August 2024 after the Summer Reading Challenge, which ends in July. The essential staff that will need to review the titles in an efficient and thorough manner are necessary to the production of the Summer Reading Challenge. If the teen librarians work on this project 10 hours a week while continuing their normal duties, it will take approximately nine months to complete the review. Items with sexual conduct defined by LA R.S. 25:225 that are brought to our attention will be prioritized. The prioritized list review could start immediately with the remainder of the review taking place after summer reading.

K. LaRocca reviewed the cost associated with Options 2 and 3. For Option 2, staff time for reviewing the items is calculated to be \$28,745.64. This is based on 1,071 hours at \$26.84 (average of Teen Department salaries per hour). Processing, cataloging, and supply costs will vary based on how many items are moved. For Option 3, staff time for reviewing, processing and cataloging the items, plus the cost of supplies is calculated to be \$36,642.37.

K. LaRocca stated that staff recommends Option 3, as this option provides more clarity to parents about what is contained in each library collection and leaves the decision about access firmly in their hands. Collections designated for minors would not have sexual conduct and collections designated for adults could have sexual conduct. K. LaRocca noted that Option 3 enables all of the books classified as New Adult to be kept together, much like our Biography collection and the Mystery and Western collections at some of our branches. K. LaRocca added that the concept of a New Adult category has been part of the publishing industry since 2009.

A. Parr noted that he has seen New Adult sections in bookstores. He agreed that with Option 3, the books would stay together and would not get lost in the Adult section. A. Parr referenced the LBOC Resolution of February 2023, which places graphic novels containing sexual content (as defined by the resolution) behind the circulation desk. He asked why those titles could not be put in the New Adult section.

K. LaRocca explained that there are two competing directives in this situation. The resolution that the LBOC adopted in February 2023 contains a higher level of sexually descriptive terms and criteria that define sexual conduct. The resolution directs the library to place graphic novels containing such conduct behind the circulation desk. Conversely, LA R.S. 25:225 contains a different definition of sexual conduct and includes a lower level of sexually descriptive terms and criteria. Titles that meet the criteria of LA R.S. 25:225 would be moved to the Adult or New Adult collections. K. LaRocca estimated that there are approximately 62 graphic novels currently behind the circulation desk.

B. McHugh asked if people can file SOCs to challenge the placement of these books. K. LaRocca confirmed that is correct. She explained that the plan is to keep a list of items that are moved based solely on the content defined by LA R.S. 25:225. The list would be available on the website and would include the page numbers that contained sexual conduct.

B. McHugh clarified that none of this is required by state law and this is our way of improving the categorization of the material based on state law. K. LaRocca stated that in order to meet state law there needs to be one area or collection of the library that does not have sexual conduct and a card system to restrict content. K. LaRocca stated that we do not have sexual conduct in the Juvenile collection and we provide a Full Restriction card option that only allows checking out materials from that collection. K. LaRocca noted that this option would make it clearer to parents what is and what is not in each collection. She stated that the majority of parents have chosen unrestricted access to materials for their child. Approximately 14% of juvenile cards have restricted access.

B. McHugh stated that we are trying to be proactive and take action in advance. A. Parr asked T. DiMaggio about the staff's feedback on Option 3. T. DiMaggio stated that staff were glad about the fact that the material would be designated as being meant for a younger audience. T. DiMaggio explained that books such as *Twilight*, *Harry Potter*, and *The Hunger Games* really changed the publishing world. This was especially true for *Twilight*, as the series contains some sexual content and has garnered both teen and adult readers. She noted that part of what was traditionally considered YA or Teen Fiction has become more mature.

Public comment:

Lisa Rustemeyer – Mandeville, LA. Spoke about no children being harmed by reading a book. Spoke about 65% of parents choosing unrestricted library cards for their kids. Asked if the concerns have come from the “very vocal group” or from parents with actual concerns. Stated she is in favor of Option 1, because she feels it harms kids to put certain books out of their reach. Stated she is not opposed to a New Adult section, but considers it overkill to review thousands of books when the library is already in compliance with the law. Asked why the library is using a different metric for reviewing graphic novels.

Ruth Terry-Sipos – Abita Springs, LA. Asked about which section the statement “not to purchase sexual content” refers to. K. LaRocca explained that the current criteria for selection states that we will not purchase items with sexual conduct as defined by LA R.S. 25:225 for the Juvenile or the YA collections. R. Terry-Sipos asked what would be the point in creating a New Adult section if those items would also not contain sexual conduct. K. LaRocca clarified that the New Adult section would be part of the Adult collection, but shelved separately like the Biography, Mystery, and Western sections.

T. DiMaggio clarified that we are not discussing what the library will purchase or not purchase, but rather where we are locating books and who has access to them based on the card system. T. DiMaggio clarified that we are not saying that we will not purchase the books at issue. R. Terry-Sipos asked the Board to revisit the resolution of February 2023 regarding graphic novels. She stated that there is now a place for them in New Adult and they should not be hidden behind the counter.

Rebecca Bohm – Mandeville, LA. Supports Option 1. Stated that 65% of the population who use the library are happy. Stated that the library is trying to appease a small percentage of the population and note that none of them were in attendance of the meeting. Asked how many kids have gone to the library, found books with sexually explicit material, and then sat down to read them in the library. She noted that they could not be checked out with a restricted card.

There were three comment cards from members of the public who did not wish to speak. They were not in favor of moving the YA books to the Adult or New Adult sections.

A. Parr asked for confirmation that if Option 1 is chosen, some books in question will be shuffled into the Adult section anyway. K. LaRocca confirmed that is correct. She explained that Option 1 leaves the books where they are currently located, but as items with sexual conduct as defined by LA R.S. 25:225 are discovered, they will be moved to the Adult section. There would be no indication that they are written for an audience other than adults.

B. McHugh stated that he sympathizes with the comments in favor of Option 1, but reiterated that as books are identified as containing sexual conduct they would be automatically moved to the Adult section with no categorization that would lead patrons to the materials. He stated that Option 3 is the better option because it sets a clear standard that can be easily explained and does not require any change to the card system. He acknowledged that it will take money, time, and work, but once complete there will be a clearly delineated collection.

A. Shaw asked about waiting to review the items until after Summer Reading. K. LaRocca clarified that the titles that we have reviewed so far that contain sexual conduct as defined by LA R.S. 25:225 and have been moved to the Adult collection could become the first titles in the New Adult collection. K. LaRocca stated that any additional titles that are brought to our attention and are confirmed to contain sexual conduct as defined by LA R.S. 25:225 can be moved to the New Adult collection promptly. She stated that a systematic review cannot happen until the summer is over. She explained that our teen librarians can do this much more efficiently, as they are familiar with teen literature and know what to look for in reviewing the materials.

A. Shaw asked if there is money in the budget to offer additional hours to staff to review the books sooner. K. LaRocca stated that she can look into that and added that full time staff would have to work overtime, which would affect the budget. K. LaRocca noted that the salary study will be complete soon and is going to affect the budget as well. K. LaRocca reiterated that items that were moved to the Adult collection can be moved into New Adult promptly. Additional items brought to our attention that contain sexual conduct will also be moved to New Adult promptly. K. LaRocca stated that if someone has concerns about books, they can provide us with a list of books that includes the page numbers where the sexual conduct defined by LA R.S. 25:225 is located. Those titles could be reviewed and moved to New Adult promptly. This would not require a Statement of Concern, just the titles and page numbers identifying the sexual conduct. We would make a spreadsheet available on the website that shows all 4,700 items in the YA collection. It would be noted whether or not sexual conduct was found and what page(s) it was found on for each title.

A member of the public asked how a series would be handled. K. LaRocca stated that items in a series would be kept together in the same collection.

Vote: B. McHugh moved to adopt the Option 3 resolution regarding evaluation of YA materials. It was seconded by A. Parr. A. Parr asked to add discussion of the February 2023 graphic novel resolution to the next board meeting. B. Taylor said she would make a note of his request.

Roll call vote: Butler: Absent McHugh: Yes Parr: Yes Shaw: Yes Taylor: Yes

Motion carried.

D. Statement of Concern – *Burned*

Discussion:

K. LaRocca presented the Statement of Concern for the book *Burned* by Ellen Hopkins. The statement was submitted by Frances Smith, representing the St. Tammany Library Accountability Project. K. LaRocca read the statement aloud.

The recommended action by F. Smith is to: “It needs to be place [sic] in a restricted area where children and young teens cannot read it or check it out without parental consent. What’s it a resource for?” Reason given: “The book is clearly not for young readers or teens. It promotes a life style [sic] that is not healthy. In your library a 12 year old can read this book.”

K. LaRocca reviewed the book résumé which includes the publisher’s summary, number of print copies STPL owns (3), total circulation on all print copies (286), number of audiobooks on CD (2), total circulation on all audiobooks on CD (52), number of E-audiobook digital resources available (2), total circulation on digital E-audiobooks (25), comparable library system statistics, reviews by *Booklist*, *School Library Journal*, *Hornbook Guide to Children*, *Kirkus Reviews*, and *Publishers Weekly*. Also noted are awards and lists featuring this title. The publisher’s recommended age group is 14 to 17. A total of 700 public libraries across the nation own copies of the book. The title was previously shelved in the YA Fiction section at STPL, but has been moved to Adult Fiction with Fic Hopk as the call number.

K. LaRocca reviewed the committee’s evaluation of the title which includes demographics of the committee members, the committee’s report, and the committee’s recommendation. The complainant does not explicitly cite Louisiana Revised Statute 14:91.11. However, because the statute was implied on the complainant’s form, the book was evaluated based on the criteria set forth in the statute. K. LaRocca stated that legal counsel has advised the Board that all four criteria in LA R.S. 14:91.11 must be true to be a violation of the statute. The committee did not find a violation of the statute.

Summary of Committee Report: There are only two scenes with sexual content. The scenes are brief and accurately depict first love and the teen experience. The book is primarily about the main character’s questioning of her faith, her religious beliefs, and about her relationship with her abusive father. The book shows a positive female/male relationship that promotes consent and respect, contrasting it with the dysfunctional relationship of the main character’s parents. The book was written for an older teen audience.

The committee believes that the book is not harmful to minors as described in LA R.S. 14:91.11. However, because the book contains conduct defined in LA R.S. 25:225 (p. 122- touching of female body parts listed in the statute) and alludes to the ultimate act (p. 372-373), the book was moved from YA Fiction to Adult Fiction where it is not accessible to minors holding a Restricted or Semi-restricted card. Options for the Board: The book is currently shelved in Adult Fiction. The Board can remove it from the library, restrict the book behind the circulation desk, leave it shelved in Adult Fiction, or move it to the newly approved New Adult collection.

Committee Recommendation: The book should remain in Adult Fiction. The New Adult collection was not an option at the time of the review.

A. Parr noted that the book is currently in Adult Fiction with no identifying information that indicates that it is meant for teens and young adults. T. DiMaggio stated that the subject heading in the cataloging record of the item indicates that it is meant for a YA audience, but there is no indication of that for books on the shelves.

B. McHugh stated that the complainant does not seem to understand the difference between promoting and portraying something. The complainant claims that the book promotes bad behavior and an unhealthy lifestyle. B. McHugh explained that the book portrays a lifestyle which may include bad behavior and may not be healthy, but these lifestyles do exist. The fact that a book portrays a lifestyle does not mean that it is promoting that lifestyle.

A. Parr stated that when he worked in behavioral health, many kids would request books by Ellen Hopkins. He stated that it helped them cope with a lot of things they were experiencing.

Public Comment:

Frances Smith, the patron who submitted the Statement of Concern for *Burned*, was offered five minutes for public comment. F. Smith was not in attendance and did not appear for public comment.

Lisa Rustemeyer – Mandeville, LA. Spoke about the book being located in the YA section of other libraries. Stated that the author is a very good writer. Stated that she does not believe teens are convinced to try behaviors because they read about them in books. Stated that she has not finished the book yet, but has noted the mentioning of one body part so far that she thought may fall under LA R.S. 25:225. She noted that is only one page out of the entire book. Stated that the book should be in the YA section.

There were three comment cards from members of the public who did not wish to speak. They were in favor of moving the book to the YA section.

B. McHugh agreed with L. Rustemeyer that it is unreasonable to judge a book by one page and noted that *Burned* has over 500 pages. He stated that it is unfortunate, but the state law is explicit and requires the action that has been taken.

Vote: A. Parr moved to reclassify *Burned* as New Adult and to shelve the title in the New Adult section. It was seconded by A. Shaw. A. Parr asked if all the Ellen Hopkins books will be shelved together in the New Adult section. T. DiMaggio stated that some of her books are written for an adult audience and those will stay in Adult Fiction.

Roll call vote: Butler: Absent McHugh: Yes Parr: Yes Shaw: Yes Taylor: Yes

Motion carried.

E. Statement of Concern - *A Court of Frost and Starlight*

Discussion:

K. LaRocca presented the Statement of Concern for the book *A Court of Frost and Starlight* by Sarah Maas. The statement was submitted by Frances Smith, representing the St. Tammany Library Accountability Project. K. LaRocca read the statement aloud.

The recommended action by F. Smith is: "Restrict from minors from [sic] reading this book/get it off the shelves for children to read." Reason given: "It is obscene. Children should not be allowed to read it. Goes against the Law."

K. LaRocca reviewed the book résumé which includes the publisher's summary, number of print copies STPL owns (2), total circulation on all print copies (70), number of E-book digital resources available (1), total circulation on E-book (23), number of E-audiobook digital resources available (2), total circulation on E-audiobooks (179), comparable library system statistics, reviews by *Kirkus Reviews* and *Hornbook Guide to Children*. The publisher's recommended age group for this title is 17 and up. A total of 2,069 public libraries across the nation own copies of the book. The title is shelved in the Adult Fiction collection at STPL with Fic Maas as the call number.

K. LaRocca reviewed the committee's evaluation of the title which includes demographics of the committee members, the committee's report, and the committee's recommendation. Since the complainant cites the Louisiana Criminal Law Revised Statute 14:91.11, the book was evaluated based on the criteria set forth in the statute. K. LaRocca stated that legal counsel has advised the Board that all four criteria in LA R.S. 14:91.11 must be true to be a violation of the statute. The committee did not find a violation of the statute.

Summary of Committee Report: The committee believes that the book is not harmful to minors as described in LA R.S. 14:91.11. However, the book does contain sexual conduct as described by LA R.S. 25:225, including a description of the ultimate act on page 201. The committee believes the placement of the title in Adult Fiction where it is only accessible to an adult or to a minor whose parent has given them access to the Adult collection is appropriate.

Options for the Board: Remove it from the Library, restrict the book behind the circulation desk, or leave it in Adult Fiction.

Committee Recommendation: The committee recommends that the book remain in Adult Fiction.

A. Parr asked if the title could be moved to New Adult. K. LaRocca stated that it could, as the publisher's recommended age group is 17 and up. A. Shaw spoke about the publisher's recommended age groups not always being appropriate. K. LaRocca stated that we have always made our own decisions about what collections items are placed in the library and we do not rely on the publisher's recommendation. K. LaRocca clarified that if the book was placed in the New Adult section it would still be part of the Adult collection and not available to minors with restricted library cards.

B. McHugh stated that he wonders why the Board was asked to consider a SOC about a book that has always been in the Adult Fiction collection. He noted a similar situation occurred with another book

previously challenged by the complainant. He stated that it shows tremendous prejudice towards content no matter where it is located, which is antithetical to the purpose of a library and the First Amendment. He stated he is in favor of leaving the title in Adult Fiction or moving it to New Adult. B. Taylor stated she is in favor of leaving the book in Adult Fiction.

Public comment:

Frances Smith, the patron who submitted the Statement of Concern for *A Court of Frost and Starlight*, was offered five minutes for public comment. F. Smith was not in attendance and did not appear for public comment.

Lisa Rustemeyer – Mandeville, LA. Read a comment from a member of the public named Rachel who could not attend the meeting. Stated that the book is part of a New York Times Best-selling series, which means that there are people who like it. Did not care for the series, but does not want it off of the shelves. Stated that there are steamy and flirty moments and a mention of a sex scene, but it was vague and not in great detail. Stated that it is an adult book, not a children’s book. Asked for the book to remain on the shelves.

There were three comment cards from members of the public who did not wish to speak. They were in favor of keeping the book in the library in the Adult or YA collections.

Vote: A. Shaw moved to affirm the committee’s recommendation for *A Court of Frost and Starlight* to remain in the Adult Fiction collection. It was seconded by A. Parr.

Roll call vote: Butler: Absent McHugh: Yes Parr: Yes Shaw: Yes Taylor: Yes

Motion carried.

F. Rules and Regulations – Disaster Recovery Policy Update

Discussion:

T. DiMaggio reviewed a change in the I.T. Disaster Recovery Policy. A penetration test will be conducted every three years instead of annually, as the test is quite costly and is not required by our insurance policy, by law, or by the Legislative Auditor. A penetration test is a security test where an external cyber-security expert attempts to hack into our I.T. systems. The I.T. Department has purchased vulnerability assessment software and is regularly conducting assessments throughout the year. The I.T. Department is confident that having a penetration test every three years will be sufficient to keep us up to date on security.

A. Parr asked about tests on outside servers such as our databases and website, and whether or not those companies report their results to the library. T. DiMaggio stated that they do run their own tests, but their servers do not touch ours in terms of accessing vulnerable information. K. LaRocca clarified that databases can access a patron’s card type, but not any personal information.

B. Taylor asked if staff could check to see if we are paying double for anything that we are already getting, relative to cyber insurance. K. LaRocca explained that we only have one Cyber Security

insurance policy and the library pays for that separately. K. LaRocca noted that we are not required by law to have Cyber Security insurance, but we obtained it because there is a cost to recover from an issue if affected.

B. McHugh noted that he is a former I.T. professional and suggests doing a penetration test any time there are major changes in the system. He suggested a change in wording in Section B4 of the policy to read as follows: "An external penetration test is conducted at least every three years or more often at the Director's discretion." He suggested an additional sentence at the end of Section B4 of the policy that reads as follows: "The Assistant Director of Support Services will notify the Library Board of Control of the results."

Vote: B. McHugh moved to approve the Disaster Recovery Policy update with the stated additions. It was seconded by A. Shaw. All were in favor, none were opposed, and one was absent. Motion carried.

3. Adjournment

There being no further business, a motion to adjourn was made by A. Shaw and was seconded by B. McHugh. All were in favor, none were opposed, and one was absent. Motion carried.

Anthony Parr, Secretary



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April 18, 2024

To the Board of Commissioners of
St. Tammany Parish Library

We have audited the financial statements of the governmental activities and the major fund of St. Tammany Parish Library (the Library) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 5, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by St. Tammany Parish Library are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Library changed accounting policies relating to information technology leases by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, during the year ended December 31, 2023. The adoption of this Statement did not have an effect on the Library's financial statements. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the estimate of the other postemployment benefit obligation, the pension plan obligation, the useful lives of fixed assets, and the value of books and reference materials on hand.

Management's estimate of the net other postemployment benefit obligation is based on assumptions about the probability of events far into the future regarding turnover, retirement, health care costs, mortality, and periodic costs. We evaluated the key factors and assumptions used to develop the net other postemployment benefit obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability is based on assumptions about the probability of events far into the future as estimated by the pension plan administrator. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

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Management's estimates of the useful lives of fixed assets are based on historical experience with similar assets. We evaluated the key factors and assumptions used to develop the estimated useful lives of fixed assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Library materials are recorded at cost and depreciated over five years. The quantity of dispositions is tracked, but the value of the item at disposition is estimated; therefore, the amount remaining for items on hand is also estimated. We evaluated management's estimate and determined that the net book value of these capital assets is reasonably stated.

Management's estimate of health self-insurance claims payable is based on review of claims paid subsequent to year end and review of pending claims at year end. We evaluated management's estimate of claims liability and determined that estimate of claims payable is reasonably stated.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has determined that the effects of any uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, the attachment shows material misstatements detected as a result of audit procedures which were corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 18, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Library's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison information and the supplementary schedules required by GASB Statements No. 68 and 75, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of general fund expenditures, schedule of governing board, and schedule of compensation, benefits, and other payments to agency head, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of St. Tammany Parish Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



A Professional Accounting Corporation

Attachments

ST. TAMMANY PARISH LIBRARY

Audit of Financial Statements

December 31, 2023



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Independent Auditor's Report

To the Board of Control
St. Tammany Parish Library

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of St. Tammany Parish Library (the Library), a component unit of St. Tammany Parish, Louisiana, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Library as of December 31, 2023, and the respective changes in financial position thereof 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 (GAAS) 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 Library 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.

Responsibilities 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 Library'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.

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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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS 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 Library'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 Library'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 budgetary comparison schedule on page 32, the pension schedules on pages 33 and 34, and the schedule of changes in net OPEB liability and related ratios on page 35, 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 the 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.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The schedule of general fund expenditures, the schedule of governing board, and the schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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 schedule of general fund expenditures, the schedule of governing board, and the schedule of compensation, benefits, and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2024 on our consideration of the Library'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 Library'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 Library's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Baton Rouge, LA
April 18, 2024

**BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

ST. TAMMANY PARISH LIBRARY
Statement of Net Position
December 31, 2023

	Governmental Activities
Assets	
Cash	\$ 5,881,020
Intergovernmental Receivable - Ad Valorem Taxes, Net	12,248,530
Intergovernmental Receivable - State Revenue Sharing	248,776
Deposits	1,981
Prepaid Expenses	79,093
Capital Assets, Net of Accumulated Depreciation and Amortization	<u>3,791,237</u>
Total Assets	<u>22,250,637</u>
Deferred Outflows of Resources	
Deferred Outflows Related to Pension Obligation	3,286,183
Deferred Outflows Related to Other Postemployment Benefit Obligation	<u>284,263</u>
Total Deferred Outflows of Resources	<u>3,570,446</u>
Liabilities	
Accounts Payable	26,081
Accrued Payroll Liabilities	430,796
Claims Payable	196,494
Noncurrent Liabilities	
Due Within One Year - Leases	133,547
Due in More than One Year - Leases	992,448
Compensated Absences	545,199
Net Pension Liability	2,479,033
Net Other Postemployment Benefit Obligation (OPEB)	<u>2,346,237</u>
Total Liabilities	<u>7,149,835</u>
Deferred Inflows of Resources	
Deferred Inflows Related to Pension Obligation	282,748
Deferred Inflows Related to Other Postemployment Benefit Obligation	<u>3,779</u>
Total Deferred Inflows of Resources	<u>286,527</u>
Net Position	
Net Investment in Capital Assets	2,665,242
Unrestricted	<u>15,719,479</u>
Total Net Position	<u>\$ 18,384,721</u>

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

ST. TAMMANY PARISH LIBRARY
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Library	\$ 13,591,479	\$ 75,471	\$ 121,184	\$ (13,394,824)
General Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net				12,342,943
Intergovernmental Revenue - State Revenue Sharing				264,201
Miscellaneous Revenues				2,119
Earnings on Investments				185,807
Total General Revenues				<u>12,795,070</u>
Change in Net Position				(599,754)
Net Position, Beginning of Year				<u>18,984,475</u>
Net Position, End of Year				<u>\$ 18,384,721</u>

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

**FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUND**

ST. TAMMANY PARISH LIBRARY
Balance Sheet
Governmental Fund
December 31, 2023

	General Fund
Assets	
Cash	\$ 5,881,020
Intergovernmental Receivable - Ad Valorem Taxes, Net	12,248,530
Intergovernmental Receivable - State Revenue Sharing	248,776
Prepaid Expenses	79,093
Deposits	<u>1,981</u>
Total Assets	<u>\$ 18,459,400</u>
Liabilities	
Accounts Payable	\$ 26,081
Accrued Payroll Liabilities	430,796
Claims Payable	<u>196,494</u>
Total Liabilities	<u>653,371</u>
Deferred Inflows of Resources	
Unavailable Ad Valorem Taxes	<u>357,579</u>
Total Deferred Inflows of Resources	<u>357,579</u>
Fund Balance	
Nonspendable	79,093
Assigned	5,270,090
Unassigned	<u>12,099,267</u>
Total Fund Balance	<u>17,448,450</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 18,459,400</u>

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

ST. TAMMANY PARISH LIBRARY
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
December 31, 2023

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balance	\$ 17,448,450
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,791,237
Deferred inflows of resources - unavailable ad valorem taxes are not reported on government-wide financial statements.	357,579
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(545,199)
The Library follows the requirements of GASB Statement No. 68, which provides for the recognition of pension obligations. This includes the recognition of related deferred outflows and inflows of resources.	3,003,435
The Library follows the requirements of GASB Statement No. 75, which provides for the recognition of OPEB obligations. This includes the recognition of related deferred outflows and inflows of resources.	280,484
Long-term assets/liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those assets/liabilities consist of:	
Leases	(1,125,995)
Net Pension Liability	(2,479,033)
Net Other Postemployment Benefit Obligation (OPEB)	<u>(2,346,237)</u>
Net Position of Governmental Activities	<u>\$ 18,384,721</u>

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

ST. TAMMANY PARISH LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance
Governmental Fund
For the Year Ended December 31, 2023

	General Fund
Revenues	
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 12,152,876
Intergovernmental Revenue - State Revenue Sharing	264,201
Fines and Fees	75,471
Donations	61,166
Earnings on Investments	185,807
Miscellaneous Revenues	2,119
	<hr/>
Total Revenues	12,741,640
Expenditures	
Library	
Personnel Services	7,630,898
Operating Services	3,805,773
Debt Service	
Principal	144,805
Interest	68,858
Capital Outlay	1,063,249
	<hr/>
Total Expenditures	12,713,583
Excess (Deficiency) of Revenues Over Expenditures	28,057
Other Financing Sources	
Leases	554,550
	<hr/>
Net Change in Fund Balance	582,607
Fund Balance, Beginning of Year	16,865,843
	<hr/>
Fund Balance, End of Year	\$ 17,448,450
	<hr/> <hr/>

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

ST. TAMMANY PARISH LIBRARY
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2023

Net Change in Fund Balance - Total Governmental Fund	\$	582,607
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		21,042
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund:

Change in Unavailable Ad Valorem Taxes		190,067
Contributions Made to Retirement Plan by Other Governments		60,018

The issuance of long-term debt provides current financial resources of governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has an effect on net position:

Lease Issued		(554,550)
Principal Payments on Outstanding Leases		144,805

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:

Compensated Absences Payable		(74,409)
Change in the Net Pension Liability and Related Deferred Outflows and Inflows of Resources		(558,969)
Change in Other Postemployment Benefit Obligation and Related Deferred Outflows and Inflows of Resources		(410,365)

Change in Net Position of Governmental Activities	\$	(599,754)
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The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The accounting and reporting policies of St. Tammany Parish Library (the Library) conform to accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to government entities. The following is a summary of significant accounting policies.

Reporting Entity

The Library was established by St. Tammany Parish, Louisiana (the Parish), under the provisions of Louisiana Revised Statute (R.S.) 25:211. The Library is governed by a Board of Control (the Board), which is appointed by the Parish. Effective January 1, 1989, the administrative and accounting functions for the Library were transferred to the Board of Control under the provisions of R.S. 25:215(b)(9); these functions were previously provided by the Parish. During 2023, the Library maintained twelve branches, a business resource center, and an administrative facility, which provide citizens of the Parish access to library materials, books, magazines, compact discs, films, and the internet.

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, as amended, established criteria for determining which component units should be considered part of the Parish for financial reporting purposes. The basic criterion for including a potential component unit with the reporting entity is financial accountability.

The Library is a component unit of the Parish because the Parish appoints all members of the Library's Board of Control and, as such, is financially accountable for the Library. The accompanying financial statements present information only on the funds maintained by the Library and do not present information on the Parish, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

Basis of Presentation

The accompanying basic financial statements of the Library have been prepared in conformity with governmental 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended by GASB Statement No. 63 in June 2011.

The Library's basic financial statements include both government-wide and fund financial statements. The Library currently has only one fund, the General Fund, which is reported as a governmental activity.

ST. TAMMANY PARISH LIBRARY

Notes to 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 the governmental activities using the full accrual, economic resource basis, which recognizes all long-term assets and receivables, as well as long-term debt and obligations.

The statement of activities demonstrates the degree to which the direct expenses of the Library's primary function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The Library uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain library functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity, or the total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10% of the corresponding total for all governmental funds.

The General Fund is the primary operating and sole fund of the Library. It accounts for all the financial transactions and is classified as a governmental fund type. The focus of the governmental fund's measurement is upon the determination of financial position and changes in financial position rather than upon net income.

Measurement Focus / Basis of Accounting

The government-wide financial statements are accounted for using the economic resources measurement focus. All assets and liabilities (whether current or noncurrent) are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of the timing of related cash flows.

The amounts reflected in the governmental fund financial statements are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus / Basis of Accounting (Continued)

The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide financial statements.

The amounts reflected in the governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Library considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on any general long-term debt, which would be recognized when payment is due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Ad valorem taxes are considered to be collected when they are collected by the St. Tammany Parish Sheriff. Ad valorem taxes collected after 60 days are recorded as a deferred inflow on the governmental fund balance sheet. State revenue sharing associated with the current fiscal period is considered susceptible to accrual and so has been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

Budget and Budgetary Accounting

The Board has adopted a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving increases in expenditures must be approved by the Board. Budgeted amounts included in the accompanying financial statements include all amendments. All budgeted amounts which are not expended or obligated through contracts lapse at year-end. Unspent budgeted amounts will be reallocated in the following year's budget. The General Fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The Library amended its budget during 2023. These amendments are reflected in the budgetary comparison schedule of this report. During the year ended December 31, 2023, actual expenditures of the General Fund exceeded budgeted amounts resulting in an unfavorable variance of \$328,954.

Cash and Cash Equivalents

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Library may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Receivables

Receivables are reported net of estimated uncollectible amounts. The allowance for uncollectible amounts was \$291,334, which represents 2% of the total ad valorem tax receivable at December 31, 2023. This estimate is based on the Library's history of collections within this revenue stream.

Capital Assets

Capital assets, which include property, vehicles, furniture and equipment, computers, and building improvements, are reported in the government-wide financial statements. Capital assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Depreciation of all exhaustible capital assets is charged as an expense against the Library's operations. In the fund financial statements, capital assets are accounted for as capital outlay expenditures upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. The Library capitalizes equipment in excess of \$2,500, and improvements in excess of \$25,000. The Library capitalizes all books and other items except for periodicals and reference materials.

The following estimated useful lives and methods are used to compute depreciation:

Library Materials	5 Years	Straight-Line
Vehicles	5 Years	Straight-Line
Furniture and Equipment	5 - 10 Years	Straight-Line
Computers	5 Years	Straight-Line
Building Improvements	20 - 30 Years	Straight-Line

Depreciation expense amounted to \$855,114 and amortization expense amounted to \$187,093 for the year ended December 31, 2023.

Compensated Absences

The Library's policy allows employees to accumulate unused vacation and sick leave on an unlimited basis. Employees earn annual vacation leave and sick leave based on the number of years of service, as follows:

Years of Service	Annual Time Earned	
	Vacation	Sick
1 to 15 Years	15 Days	12.5 Days
Greater than 15 Years	20 Days	12.5 Days

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

At the end of each year, employees forfeit unused vacation that exceeds 600 hours. Upon termination of service, employees are entitled to be paid for up to 300 hours of unused vacation leave and one-third of the accumulated sick leave. The remainder of the vacation and sick leave is forfeited upon termination, but will be paid only upon illness while in the employ of the Library. The noncurrent portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations.

Leases

The Library is a lessee for noncancellable lease of buildings. It recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the Library 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 the lease payments made. The lease asset is initially measured 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.

The Library uses the interest rate charged by the lessor at the discount rate. When the interest rate charged by the lessor is not provided, the Library generally uses its estimated incremental borrowing rate as the discount rate for leases.

The Library 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.

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.

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 Parochial Employees' Retirement System (the System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. 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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Equity

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted* - Consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

In the governmental fund financial statements, fund balances are classified as follows:

1. *Nonspendable* - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. *Restricted* - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. *Committed* - Amounts that can be used only for specific purposes determined by a formal action of the Board. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.
4. *Assigned Fund Balance* - Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
5. *Unassigned Fund Balance* - All amounts not included in other spendable classifications.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Library's policy is to apply restricted net position first.

Adoption of New Accounting Pronouncement

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. The Statement was adopted during the year ended December 31, 2023 and did not have an effect on the Library's financial statements.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements

As of June 30, 2023, the Governmental Accounting Standards Board has issued several statements not yet implemented by the Library. The statements which might impact the Library are as follows:

GASB Statement No. 100, Accounting Changes and Error Corrections

The primary objective of the Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections. The Statement is effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, Compensated Absences

The Statement updates the recognition and measurement guidance for compensated absences. The Statement is effective for fiscal years beginning after December 15, 2023.

Management is currently evaluating the effects of the new GASB pronouncements scheduled for implementation for the fiscal year ending December 31, 2024.

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2023:

Demand Deposits	<u>\$ 5,881,020</u>
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These deposits are stated at cost, which approximates market.

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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits may not be recovered. The Library does not have a deposit policy for custodial credit risk. As of December 31, 2023, \$5,957,136 of the Library's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 3. Assigned Fund Balance

At December 31, 2023, assigned fund balance of the General Fund consisted of the following:

Operational Reserves	\$ 2,500,000
Disaster/Emergency Funds	1,475,000
Slidell Branch Furniture	650,000
Causeway Branch Furniture	65,000
Mandeville Branch Furniture	200,000
Salaries	164,469
Operating Expenditures	10,000
Benefits	205,621
Total	<u>\$ 5,270,090</u>

Note 4. Capital Assets

Capital assets activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 473,285	\$ -	\$ -	\$ 473,285
Capital Assets Being Depreciated				
Artwork	49,464	-	-	49,464
Right-to-Use Buildings	1,549,429	554,550	-	2,103,979
Library Materials	8,287,210	419,803	(507,740)	8,199,273
Vehicles	257,598	51,873	-	309,471
Computers	177,501	20,920	-	198,421
Building Improvements	1,866,624	6,500	-	1,873,124
Furniture and Equipment	1,905,040	9,603	-	1,914,643
Total Capital Assets Being Depreciated	14,092,866	1,063,249	(507,740)	14,648,375
Less Accumulated Depreciation and Amortization for				
Artwork	(38,675)	(5,336)	-	(44,011)
Right-to-Use Buildings	(929,784)	(187,093)	-	(1,116,877)
Library Materials	(6,972,874)	(635,389)	507,740	(7,100,523)
Vehicles	(202,881)	(15,728)	-	(218,609)
Computers	(62,281)	(23,940)	-	(86,221)
Building Improvements	(977,694)	(79,806)	-	(1,057,500)
Furniture and Equipment	(1,611,767)	(94,915)	-	(1,706,682)
Total Accumulated Depreciation and Amortization	(10,795,956)	(1,042,207)	507,740	(11,330,423)
Total Capital Assets Being Depreciated, Net	3,296,910	21,042	-	3,317,952
Capital Assets, Net	<u>\$ 3,770,195</u>	<u>\$ 21,042</u>	<u>\$ -</u>	<u>\$ 3,791,237</u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 5. Ad Valorem Taxes

Intergovernmental ad valorem taxes for the operations of the Library are normally levied each November on the assessed value listed as of the prior January 1st for all real property, merchandise, and movable property located in the Parish. 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. A re-evaluation of all property is required to be completed no less than every four years. The last re-evaluation was completed in 2020. Taxes are due and payable by December 31st in the year levied and become delinquent thereafter. Taxes are collected by the St. Tammany Parish Sheriff's Office and remitted to the Parish, which passes the dedicated millage through to the Library.

Note 6. State Revenue Sharing

State revenue sharing is an arrangement whereby local governments are reimbursed by the State of Louisiana (the State) for ad valorem taxes not billed due to the homestead exemption. These intergovernmental revenues are received by St. Tammany Parish and passed through to the Library.

The Library recognized revenue from state revenue sharing of \$264,201 for the year ended December 31, 2023. Receivables for state revenue sharing for the year ended December 31, 2023 were \$248,776.

Note 7. Risk Management

The Library participates in the self-insurance fund of its primary government, St. Tammany Parish, for coverage of property and contents.

The Library has established a self-insurance medical plan for its employees and their covered dependents. The Plan Administrator is responsible for the approval, processing, and payment of claims. The Plan Administrator is also responsible for actuarially determining the needed funding of the Plan. The Plan provides health benefits up to a \$1,000,000 lifetime maximum per covered person. All full-time employees who are regularly scheduled to work at least 28 hours per week and their eligible dependents are eligible for the plan.

The plan is accounted for in the General Fund of the Library. The cost of claims is recorded as an expense when the claims arise. Claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated, and are recorded in the governmental activities in the statement of net position.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 7. Risk Management (Continued)

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2023. These liabilities are reported at their present value of \$196,494. Changes in the balances of claims liabilities during the years ended December 31, 2023, 2022, and 2021 were as follows:

	2023	2022	2021
Beginning of Year Liability	\$ 255,933	\$ 148,211	\$ 57,235
Claims and Changes in Estimates	(1,449,626)	(942,459)	1,123,165
Claims Payments	1,390,187	1,050,181	(1,032,189)
Balance at Fiscal Year End	\$ 196,494	\$ 255,933	\$ 148,211

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,038,397 and claims in excess of \$50,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

Note 8. Pension Plan

The Library contributes to a cost-sharing, multiple-employer defined benefit pension plan administered by the Parochial Employees' Retirement System of Louisiana (PERS or the System). Employees of the Library may elect to be members of PERS Plan A. PERS was established by the Louisiana Legislature as of January 1, 1953, by Act 205 of 1952. PERS is administered by a Board of Trustees consisting of seven members. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to P.O. Box 14619, Baton Rouge, LA 70898-4619, or by calling 225-928-1361.

Plan Description

All permanent employees working at least 28 hours per week and who are paid wholly or in part from library funds shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

Any member can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service
2. Age 55 with a minimum of twenty-five (25) years of creditable service
3. Age 60 with a minimum of ten (10) years of creditable service
4. Age 65 with a minimum of seven (7) years of creditable service

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Plan Description (Continued)

For employees hired after January 1, 2007:

1. Age 55 with a minimum of thirty (30) years of creditable service
2. Age 62 with a minimum of ten (10) years of creditable service
3. Age 67 with a minimum of seven (7) years of creditable service

The retirement benefit is generally 1% of the member's final compensation plus \$2 per month for each year of service credited prior to January 1, 1980, and 3% of final average compensation for each year of service after that date. Final average salary is the employee's average salary over the 36 consecutive or joined months which produce the highest average.

Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute.

Funding Policy

Contributions to PERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish except Orleans and East Baton Rouge Parishes. PERS members are required to contribute 9.5% of their annual covered salary. The Library is required to contribute at an actuarially-determined rate. The current rate is 11.50% of annual covered salary for the year ended December 31, 2023.

As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based the results of the valuation of the prior year. The Library's contributions to PERS for the years ended December 31, 2023, 2022, and 2021 were \$493,473, \$505,163, and \$505,912, respectively, which is equal to the required contribution. During the year ended December 31, 2022, non-employer contributions to the PERS was \$60,018

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

At December 31, 2023, the Library reported a net pension asset of \$2,479,033 for its proportionate share of the net pension liability. The net pension asset was measured as of December 31, 2022, and was determined by actuarial valuation as of that date. The Library's proportion of the net pension asset was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all municipalities, actuarially determined. At December 31, 2022, the Library's proportion was .644107%.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

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

For the year ended December 31, 2023, the Library recognized pension expense of \$1,050,381. At December 31, 2023, the Library reported deferred outflows of resources and deferred inflows of resources related to its pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 91,656	\$ 273,129
Changes in Assumptions	79,115	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	2,617,064	-
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	4,875	9,619
Library Contributions Subsequent to the Measurement Date	493,473	-
Total	\$ 3,286,183	\$ 282,748

In the year ending December 31, 2023, \$493,473 reported as deferred outflows of resources related to pensions resulting from the Library's contributions subsequent to the measurement date will be recognized.

Other amounts reported as deferred inflows of resources and deferred outflows of resources will be recognized in pension expense as follows:

Year Ending December 31,	Amount
2024	\$ 81,879
2025	422,457
2026	832,407
2027	1,173,219
Total	\$ 2,509,962

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the net pension liability as of December 31, 2023 is as follows:

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry Age Normal
Investment Return	6.40% (Net of Investment Expense)
Expected Remaining Service Lives	4 Years
Projected Salary Increases	4.75% (2.35% Merit / 2.40% Inflation)
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System 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.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

The discount rate used to measure the total net pension liability was 6.40% for Plan A. 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 contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on those assumptions, the System'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 asset.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates 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 rates 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 of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2022 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real Assets	2%	0.12%
	<u>100%</u>	<u>5.60%</u>
Inflation		<u>2.10%</u>
Expected Arithmetic Normal Return		<u>7.70%</u>

Sensitivity to Changes in Discount Rate

The following presents the net pension liability (asset) of the Library using the discount rate of 6.40% as well as what the liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.40%) or one percentage point higher (7.40%) than the current rate:

	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Library's Proportionate Share of the Net Pension Liability (Asset)	<u>\$ 6,130,732</u>	<u>\$ 2,479,033</u>	<u>\$ (582,449)</u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 9. Leases

The Library leases building space for one of its branches, its administrative office, and its technical services annex. The lease agreements do not specify an interest rate. The Library has estimated lease liabilities and right-to-use assets using its incremental borrowing rate which is the prime rate as of the inception of the leases. At December 31, 2023, the value of the right-to-use assets was \$1,763,795 and accumulated amortization was \$776,693. A summary of changes in the Library's lease liabilities during 2022 is as follows:

	December 31, 2022	Additions/ Changes	Retirements/ Payments	December 31, 2023	Due Within One Year
Lease Liabilities	\$ 716,250	\$ 554,550	\$ (144,805)	\$ 1,125,995	\$ 133,547
Total	\$ 716,250	\$ 554,550	\$ (144,805)	\$ 1,125,995	\$ 133,547

Principal and interest payments due on lease liabilities over the next five years and thereafter are as follows (in thousands):

Year Ending December 31,	Principal	Interest
2024	\$ 131,547	\$ 73,178
2025	143,235	65,168
2026	153,616	56,506
2027	164,740	47,144
2028	141,603	37,180
2029 - 2033	287,640	111,360
2034 - 2035	103,614	5,875
Total	\$ 1,125,995	\$ 396,411

Note 10. Deferred Compensation Plan

Certain employees of the Library participate in the Louisiana Public Employees' Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Code, Section 457. Complete disclosures relating to the 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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB)

In addition to the pension benefits described in Note 8, the Library provides post-employment healthcare benefits to employees under 65 years of age who retire from the Library in accordance with criteria listed in Note 7 and, in addition, have at least five years of employment in the library system, and have participated in the health insurance plan for the three years prior to retirement. The Library will pay a proportionate share of the health insurance cost based on the years of service.

Funding Policy

The Library allows qualifying retirees to participate in the employee benefit plan for a specified monthly contribution until Medicare-eligible. Qualifying Medicare-eligible retirees are reimbursed up to 75% of the cost of a Medicare supplement plan, but no more than \$150 per month. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2023, the Library contributed \$74,864 to the plan on behalf of the retirees.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	19
Active Plan Members	<u>104</u>
Total	<u><u>123</u></u>

Total OPEB Liability

The Library's total OPEB liability of \$2,346,237 was determined by an actuarial valuation as of December 31, 2022 and measured as of December 31, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2023 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary Increases, Average Including Inflation	4.0%, including inflation
Investment Rate of Return	3.72% annually (beginning of year) 3.26% annually (end of year)
Healthcare Cost Trend Rates	
Pre Medic and Medical and Rx	6.5% decreasing to an ultimate rate of 4.5%
Stop Loss Fees	6.5% decreasing to an ultimate rate of 4.5%
Administrative Fees	4.5%
Mortality Rates	Pub-2010 mortality table with generational scale MP-2020

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB) (Continued)

Total OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations of the assumptions.

Changes in the Total OPEB Liability

	Net Liability
Balance at January 1, 2022	\$ 2,091,058
Changes for the Year	
Service Cost	146,688
Interest Cost	81,855
Differences between Expected and Actual Experience	-
Changes in Assumptions	101,300
Benefit Payments	<u>(74,664)</u>
Net Changes for the Year	<u>255,179</u>
Balance as of December 31, 2023	<u>\$ 2,346,237</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.26%) or one percentage point higher (4.26%) than the current discount rate:

	1.0% Decrease	Discount Rate 3.72%	1.0% Increase
Net OPEB Liability	<u>\$ 2,587,000</u>	<u>\$ 2,346,237</u>	<u>\$ 2,136,000</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare trend rates:

	1.0% Decrease	Healthcare Cost Trend Rates	1.0% Increase
Net OPEB Liability	<u>\$ 2,166,000</u>	<u>\$ 2,346,237</u>	<u>\$ 2,558,000</u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB) (Continued)

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

For the year ended December 31, 2023, the Library recognized OPEB expense of \$485,000. At December 31, 2023, the Library 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
Changes in Assumptions	\$ 284,263	\$ -
Differences between Actual and Expected Experience	-	3,779
Total	<u>\$ 284,263</u>	<u>\$ 3,779</u>

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

Year Ending December 31,	Amount
2023	\$ 247,271
2024	<u>33,213</u>
Total	<u>\$ 280,484</u>

Note 12. Compensation of Board Members

No compensation was paid to board members for the year ended December 31, 2023.

Note 13. Commitments

On May 1, 2008, St. Tammany Parish approved a resolution to issue Limited Tax Revenue Bonds not to exceed \$5,000,000. These bonds were issued on July 1, 2008 for the purpose of constructing, acquiring, and improving public library facilities, furnishings, and equipment, and paying the costs incurred in connection with the issuance. The bonds range from 4% to 4.25%, with final principal maturing on March 1, 2025. Principal is due annually on March 1st beginning in 2009, and interest is due semi-annually on March 1st and September 1st beginning in 2009. All of the bond proceeds were used to construct and furnish the Madisonville Branch which was completed in 2013.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 13. Commitments (Continued)

This debt and any acquired assets are part of the Parish and are not reflected within the accompanying financial statements of the Library. The Parish pledged the Library's dedicated millage for the repayment of these bonds.

The debt service payments are withheld from the Library's ad valorem taxes received by the Parish. Debt service to be withheld in future years is as follows:

Year Ending December 31,	Amount
2024	\$ 423,694
2025	424,165
2026	428,456
2027	431,669
2028	<u>434,031</u>
Total	<u>\$ 2,142,015</u>

REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 2023

	Budgetary Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 11,594,000	\$ 11,804,136	\$ 12,152,876	\$ 348,740
Intergovernmental Revenue - State Revenue Sharing	252,628	258,515	264,201	5,686
Fines and Fees	63,000	76,125	75,471	(654)
Donations	50,000	50,000	61,166	11,166
Grants	1,000	-	-	-
Earnings on Investments	18,500	194,000	185,807	(8,193)
Miscellaneous Revenue	1,350	2,119	2,119	-
Total Revenues	11,980,478	12,384,895	12,741,640	356,745
Expenditures				
Library				
Personnel Services	7,433,114	7,719,865	7,630,898	88,967
Operating Services	2,664,439	2,727,506	3,805,773	(1,078,267)
Debt Service				
Principal	-	-	144,805	(144,805)
Interest	-	-	68,858	(68,858)
Capital Outlay	1,879,258	1,937,258	1,063,249	874,009
Total Expenditures	11,976,811	12,384,629	12,713,583	(328,954)
Excess (Deficiency) of Revenues Over Expenditures	3,667	266	28,057	27,791
Other Financing Sources				
Leases	-	-	554,550	554,550
Net Change in Fund Balance	\$ 3,667	\$ 266	582,607	\$ 582,341
Fund Balance, Beginning of Year, Restated			16,865,843	
Fund Balance, End of Year			\$ 17,448,450	

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Library's Proportionate Share of the
Net Pension Liability (Asset)
For the Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Library's Portion of the Net Pension Liability (Asset)	0.644107%	0.628558%	0.618277%	0.617355%	0.638432%	0.649030%	0.640436%	0.632207%	0.647096%
Library's Proportionate Share of the Net Pension Liability (Asset)	\$ 2,479,033	\$(2,960,781)	\$(1,084,095)	\$ 29,062	\$ 2,833,590	\$ (481,741)	\$ 1,318,986	\$ 1,664,151	\$ 176,921
Library's Covered Payroll	\$ 4,299,875	\$ 3,961,970	\$ 4,056,004	\$ 3,941,826	\$ 3,669,200	\$ 3,745,040	\$ 3,613,937	\$ 3,375,696	\$ 3,384,421
Library's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	57.65%	-74.73%	-26.73%	0.74%	77.23%	-12.86%	36.50%	49.30%	5.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	91.73%	110.46%	104.00%	99.88%	88.86%	101.97%	94.15%	92.23%	99.15%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous fiscal year-end.

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Library's Contributions to
Defined Benefit Pension Plan
For the Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 520,757	\$ 505,163	\$ 505,912	\$ 507,438	\$ 453,715	\$ 421,958	\$ 468,130	\$ 469,812	\$ 489,477
Contributions in Relation to the Contractually Required Contribution	(520,757)	(505,163)	(505,912)	(507,438)	(453,715)	(421,958)	(468,130)	(469,812)	(489,477)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library's Covered Payroll	\$ 4,291,071	\$ 4,299,875	\$ 3,961,970	\$ 4,056,004	\$ 3,941,826	\$ 3,669,200	\$ 3,745,040	\$ 3,613,937	\$ 3,375,696
Contributions as a Percentage of Covered Payroll	12.14%	11.75%	12.77%	12.51%	11.51%	11.50%	12.50%	13.00%	14.50%

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

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 146,688	\$ 104,994	\$ 102,936	\$ 88,959	\$ 80,374	\$ 77,208
Interest Cost	81,855	29,825	28,879	34,475	43,063	36,125
Difference between Expected and Actual Experience	-	(11,527)	-	(92,264)	-	-
Changes in Assumptions	101,300	655,421	9,265	108,341	121,968	(69,528)
Benefit Payments	(74,664)	(60,936)	(54,149)	(44,826)	(47,354)	(46,252)
Net Change in OPEB Liability	255,179	717,777	86,931	94,685	198,051	(2,447)
Total OPEB Liability - Beginning	2,091,058	1,373,281	1,286,350	1,191,665	993,614	996,061
Total OPEB Liability - Ending	\$ 2,346,237	\$ 2,091,058	\$ 1,373,281	\$ 1,286,350	\$ 1,191,665	\$ 993,614
Covered Employee Payroll	\$ 4,541,000	\$ 4,432,350	\$ 4,356,955	\$ 4,356,955	\$ 3,980,000	\$ 3,902,330
Net OPEB Liability as a Percentage of Covered-Employee Payroll	51.67%	47.18%	31.52%	29.52%	29.94%	25.46%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended December 31, 2023.

Changes in Assumptions. The discount rate as of December 31, 2023 was 3.26% and it decreased from 3.72% at January 1, 2022.

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

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH LIBRARY
Schedule of General Fund Expenditures
For the Year Ended December 31, 2023

Personnel Services	
Salaries and Wages	\$ 5,260,125
Employee Benefits	<u>2,370,773</u>
Total Personnel Services	<u>\$ 7,630,898</u>
Operating Services	
Library Resource Acquisitions	\$ 1,054,407
Maintenance of Property and Equipment	866,319
Utilities	332,868
Maintenance of Services (Buildings)	299,689
Professional Services	312,285
Insurance	229,732
Public Relations/Programming	127,455
Operating Supplies	182,793
Communications	134,071
Travel and Continuing Education	62,436
Building and Equipment Leases	112,001
Advertising, Dues, and Subscriptions	54,486
Promotional Production	15,900
Printing, Duplicating, and Binding	20,689
Signage	<u>642</u>
Total Operating Services	<u>\$ 3,805,773</u>
Capital Outlay	
Capital Outlay - Library Resource Acquisitions	\$ 419,803
Capital Outlay - Non-Book Acquisitions	<u>643,446</u>
Total Capital Outlay	<u>\$ 1,063,249</u>

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Governing Board
For the Year Ended December 31, 2023

Board of Control	Term Expiration	Compensation
Rebecca Taylor, President 35621 Garden Drive Slidell, LA 70460	July 7, 2027	\$-0-
Ann Shaw, Vice-President 404 Twin River Drive Covington, LA 70433	July 7, 2027	\$-0-
Carmen Butler 39426 Highway 1906 Slidell, LA 70461	July 7, 2027	\$-0-
Jake Airey 21490 Koop Drive Mandeville, KA 70471	December 31, 2023	\$-0-
Bill McHugh 81309 Bright Penny Road Bush, LA 70431	June 1, 2028	\$-0-
Anthony Parr 73150 Taylor Road Covington, LA 70435	June 1, 2028	\$-0-

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended December 31, 2023

Agency Head
 Kelly LaRocca, Director

Purpose	Amount
Salary	\$109,160
Benefits - Insurance	\$0
Benefits - Retirement	\$12,553
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$1,543
Registration Fees	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

See independent auditor's report.

**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**

Independent Auditor's Report

To the Board of Control
St. Tammany Parish Library

We have audited, 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, the financial statements of the governmental activities and the major fund of St. Tammany Parish Library (the Library), a component unit of St. Tammany Parish, Louisiana, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated April 18, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Tammany Parish Library'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 St. Tammany Parish Library's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Tammany Parish Library'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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Tammany Parish Library'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 statement. 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 Library'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 Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA
April 18, 2024

ST. TAMMANY PARISH LIBRARY
Schedule of Findings and Responses
For the Year Ended December 31, 2023

Part I - Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting and compliance and other matters: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | No |
| c. Noncompliance material to the financial statements? | No |
| d. Other matters identified? | No |
| 3. Management letter comment provided? | None |

Federal Awards

Not applicable.



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AGREED-UPON PROCEDURES REPORT

St. Tammany Parish Library

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2023 - December 31, 2023

To the Board of Control of the
St. Tammany Parish Library
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the St. Tammany Parish Library's (the Library) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2023 through December 31, 2023. The Library's management is responsible for those C/C areas identified in the SAUPs.

The Library 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 the LLA's SAUPs for the fiscal year January 1, 2023 through December 31, 2023. Additionally, the 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 results 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.

LOUISIANA • TEXAS

An Independently Owned Member, RSM US Alliance
RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each is separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

- 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).
- 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 rates 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: We noted that debt service is not applicable to the Library as it does not have any bonded debt. We noted no exceptions were found as a result of these procedures.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: We noted no exceptions in the performance of these procedures.

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 each selected 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 or 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: We noted no exceptions in the performance of these procedures.

4) Collections (excluding electronic funds transfers)

- 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- 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). *Alternatively, 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.

Results: We noted that employees do share cash drawers at each branch. We noted no other exceptions in the performance of these procedures.

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 procedure #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, then 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 or 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 funds 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.]*
- 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 that 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 above, as applicable.
- 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: We noted no exceptions in the performance of these procedures.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (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 whether 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.
- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g., each card should have 10 transactions subject to inspection). 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 observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: We noted no exceptions in the performance of these procedures.

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 and 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 that 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 Policies and Procedures procedure #1A(vii); and

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: We noted no exceptions in the performance of these procedures.

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. *Alternatively, 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 whether 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 that 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, the documented approval); 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 that the invoice and related payment agreed to the terms and conditions of the contract.

Results: We noted no exceptions in the performance of these procedures.

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 procedure #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 (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 whether the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

- 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 and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- 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: We noted no exceptions in the performance of these procedures.

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 that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: We noted no exceptions in the performance of these procedures.

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 that 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: We noted that this procedure is not applicable to the Library.

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

Results: We noted no exceptions in the performance of these procedures.

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 there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then 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.
 - 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.
 - C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:12671. The requirements are as follows:
 - 1. Hired before June 9, 2020 - completed the training; and
 - 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.
 - D. **Results:** We performed the above procedures and discussed the results with management.
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14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that 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.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that the report 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: We noted no exceptions in the performance of these procedures.

We were engaged by the Library 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 Library 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 on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results 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 Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA
April 18, 2024

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St. Tammany Parish Library - General Fund
Balance Sheet
April 30, 2024

ASSETS

Current Assets

Cash	\$	13,627,245.00
Cash - Health Claims		(9,771.26)
Due from Paylocity		0.00
Returned Checks		0.00
Ad Valorem Receivable - 2024		4,042,383.36
Ad Valorem Receivable - 2022		0.00
Ad Valorem Receivable - 2023		202,251.35
Due from State of Louisiana		160,675.36
Prepaid Expenses		0.00

Total Current Assets **18,022,783.81**

Other Assets

Deposits		1,981.00
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Total Other Assets **1,981.00**

Total Assets **\$ 18,024,764.81**

LIABILITIES AND FUND BALANCE

Current Liabilities

Accrued Expenses	\$	32,787.00
Accrued Salaries		186,574.09
Deferred Inflows - Ad Valorem		357,579.00
Elective Benefits Payable		(2,564.88)
Retirement Payable		70,892.70
Def Comp Loan Payable		93.62
Health Claims Payable		196,493.55
Due to Employee		219.82

Total Current Liabilities **842,074.90**

Fund Balance

Fund Balance		17,182,689.91
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Total Fund Balance **17,182,689.91**

Total Liabilities & Fund Balance **\$ 18,024,764.81**

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**St. Tammany Parish Library-General Fund
Statement of Revenues and Expenditures
For the Four Months Ending April 30, 2024**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD Act</u> <u>to YTD</u> <u>Budget</u>
Revenues					
Ad Valorem Taxes	\$ 1,010,595.83	\$ 4,042,383.36	12,127,150.00	8,084,766.64	33.33
State Revenue Sharing	22,025.17	88,100.68	264,302.04	176,201.36	33.33
Fines/Fees	4,728.94	30,563.23	76,000.00	45,436.77	40.21
Interest Income	23,154.81	66,040.06	194,000.00	127,959.94	34.04
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Donations Received	327.45	3,690.73	50,000.00	46,309.27	7.38
Summer Reading Shirt Sales	0.00	56.75	2,120.00	2,063.25	2.68
Total Revenues	<u>1,060,832.20</u>	<u>4,230,834.81</u>	<u>12,713,572.04</u>	<u>8,482,737.23</u>	<u>33.28</u>
Expenditures					
Library Administration	407,092.04	1,824,875.24	5,705,000.00	3,880,124.76	31.99
Employee Benefits	200,351.86	688,393.19	2,304,000.00	1,615,606.81	29.88
Advertising,Dues & Subscriptio	1,356.60	6,810.88	55,500.00	48,689.12	12.27
Signage	28.53	28.53	2,000.00	1,971.47	1.43
Printing, Duplicating & Bindin	2,050.00	3,201.32	23,000.00	19,798.68	13.92
Promotional Production	1,797.22	6,363.04	15,000.00	8,636.96	42.42
Utilities	20,164.65	97,105.31	337,470.00	240,364.69	28.77
Communications	12,978.48	40,051.26	140,500.00	100,448.74	28.51
Leases	33,385.04	108,892.06	331,750.00	222,857.94	32.82
Maintenance of Property & Equi	50,140.09	310,426.22	609,250.00	298,823.78	50.95
Maintenance Services (Building	40,430.37	105,485.14	271,605.00	166,119.86	38.84
Professional Services	21,949.29	139,363.74	258,425.00	119,061.26	53.93
Insurance and Claims	204,685.83	271,995.16	239,226.00	(32,769.16)	113.70
Operating Supplies	19,557.81	66,175.29	186,000.00	119,824.71	35.58
Travel & Continuing Education	3,687.45	14,093.91	69,000.00	54,906.09	20.43
Public Relations/Programming	3,918.42	15,857.02	117,200.00	101,342.98	13.53
Capital Outlay-Non-Book Acq.	9,964.87	300,292.61	586,000.00	285,707.39	51.24
Capital Outlay-library Res. Ac	72,489.65	497,187.01	1,437,500.00	940,312.99	34.59
Outreach FF & E	0.00	0.00	25,000.00	25,000.00	0.00
Outreach Vehicle	0.00	0.00	160,000.00	160,000.00	0.00
Outreach Opening Day Collectio	0.00	0.00	60,000.00	60,000.00	0.00
Causeway FF & E	0.00	0.00	130,000.00	130,000.00	0.00
Covington FF&E & Acoustic Wor	0.00	0.00	50,000.00	50,000.00	0.00
Total Expenditures	<u>1,106,028.20</u>	<u>4,496,596.93</u>	<u>13,113,426.00</u>	<u>8,616,829.07</u>	<u>34.29</u>
Excess of Revenues/(Expenditur	<u>\$ (45,196.00)</u>	<u>\$ (265,762.12)</u>	<u>(399,853.96)</u>	<u>(134,091.84)</u>	<u>66.46</u>

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St. Tammany Parish Library
Statement of Changes in Fund Balance
For the Four Months Ending April 30, 2024

Beginning Fund Balance	\$	17,448,452.03
Net Income		(265,762.12)
Ending Fund Balance	\$	<u>17,182,689.91</u>

SUPPLEMENTAL INFORMATION

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St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Four Months Ending April 30, 2024

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Library Administration					
Library Salaries	\$ 407,092.04	\$ 1,824,875.24	\$ 5,705,000.00	3,880,124.76	31.99
Total	\$ 407,092.04	\$ 1,824,875.24	\$ 5,705,000.00	3,880,124.76	31.99
Employee Benefits					
FICA/ Supplemental Retirement	\$ 8,812.34	\$ 39,790.07	\$ 120,000.00	80,209.93	33.16
Retirement Contributions	46,932.31	182,090.47	516,000.00	333,909.53	35.29
Health Insurance Expense	30,105.95	110,824.05	440,000.00	329,175.95	25.19
Health Trust	112,592.27	344,687.64	1,197,000.00	852,312.36	28.80
Worker's Compensation Expense	1,908.99	11,000.96	30,000.00	18,999.04	36.67
Employee Miscellaneous	0.00	0.00	1,000.00	1,000.00	0.00
Total	\$ 200,351.86	\$ 688,393.19	\$ 2,304,000.00	1,615,606.81	29.88
Advertising, Dues & Subscriptions					
Publication of Legal Notices	\$ 856.60	\$ 1,722.41	\$ 15,500.00	13,777.59	11.11
Membership Dues	0.00	325.00	7,500.00	7,175.00	4.33
Advertising	500.00	4,763.47	32,500.00	27,736.53	14.66
Total	\$ 1,356.60	\$ 6,810.88	\$ 55,500.00	48,689.12	12.27
Signage					
Signage	\$ 28.53	\$ 28.53	\$ 2,000.00	1,971.47	1.43
Total	\$ 28.53	\$ 28.53	\$ 2,000.00	1,971.47	1.43
Printing, Duplicating & Binding					
Printing	\$ 2,050.00	\$ 3,201.32	\$ 13,000.00	9,798.68	24.63
Book Binding	0.00	0.00	5,000.00	5,000.00	0.00
Patron Cards	0.00	0.00	5,000.00	5,000.00	0.00
Total	\$ 2,050.00	\$ 3,201.32	\$ 23,000.00	19,798.68	13.92
Promotional Production					
Promotional Production	\$ 1,797.22	\$ 6,363.04	\$ 15,000.00	8,636.96	42.42
Total	\$ 1,797.22	\$ 6,363.04	\$ 15,000.00	8,636.96	42.42

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**St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Four Months Ending April 30, 2024**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Utilities					
Electricity	\$ 16,221.71	\$ 82,404.35	\$ 287,220.00	204,815.65	28.69
Gas	128.39	1,265.34	3,250.00	1,984.66	38.93
Water	3,814.55	13,435.62	47,000.00	33,564.38	28.59
Total	\$ 20,164.65	\$ 97,105.31	\$ 337,470.00	240,364.69	28.77
Communications					
Postage	\$ 4,030.45	\$ 4,487.40	\$ 19,000.00	14,512.60	23.62
Voice Line	6,513.03	25,770.97	77,500.00	51,729.03	33.25
Data Lines (Internet)	2,435.00	9,740.00	43,000.00	33,260.00	22.65
Courier/Shipping	0.00	52.89	1,000.00	947.11	5.29
Total	\$ 12,978.48	\$ 40,051.26	\$ 140,500.00	100,448.74	28.51
Leases					
Building Lease Expense	\$ 33,385.04	\$ 108,126.82	\$ 323,000.00	214,873.18	33.48
Equipment Lease Expense	0.00	765.24	6,000.00	5,234.76	12.75
Vehicle Lease Expense	0.00	0.00	2,750.00	2,750.00	0.00
Total	\$ 33,385.04	\$ 108,892.06	\$ 331,750.00	222,857.94	32.82
Maintenance of Property & Equipment					
Custodial and Janitorial	\$ 18,578.09	\$ 77,070.59	\$ 215,000.00	137,929.41	35.85
Grounds/Lawn Maintenance	7,123.00	20,729.00	85,000.00	64,271.00	24.39
Maintenance Supplies	94.96	4,087.10	10,000.00	5,912.90	40.87
Fuel & Lube	2,236.58	6,234.18	33,000.00	26,765.82	18.89
Vehicle Repairs	474.99	1,481.16	10,000.00	8,518.84	14.81
Small Tools	219.00	1,742.01	3,000.00	1,257.99	58.07
Office Machine & Equip Repair	0.00	390.00	1,000.00	610.00	39.00
Network Utility Software	20,271.72	137,214.49	157,250.00	20,035.51	87.26
Solinet (OCLC) Cost	576.00	596.26	32,000.00	31,403.74	1.86
Polaris Maintenance	0.00	54,914.33	55,000.00	85.67	99.84
PC Network Maintenance & Repai	565.75	5,967.10	8,000.00	2,032.90	74.59
Total	\$ 50,140.09	\$ 310,426.22	\$ 609,250.00	298,823.78	50.95
Maintenance of Services (Buildings)					
Physical Plant	\$ 8,266.59	\$ 59,153.47	\$ 150,000.00	90,846.53	39.44
Plumbing, Heating and AC	29,879.38	38,139.65	66,500.00	28,360.35	57.35
Electrical	0.00	2,810.31	13,000.00	10,189.69	21.62
Sanitation	694.40	2,048.71	12,000.00	9,951.29	17.07
Pest Control	1,590.00	2,180.00	7,550.00	5,370.00	28.87

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Four Months Ending April 30, 2024

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	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Termite Contract	0.00	278.00	4,555.00	4,277.00	6.10
Carpet Cleaning	0.00	875.00	18,000.00	17,125.00	4.86
Total	\$ 40,430.37	\$ 105,485.14	\$ 271,605.00	166,119.86	38.84
Professional Services					
Payroll Service Fees	\$ 2,977.61	\$ 13,314.44	\$ 37,600.00	24,285.56	35.41
Financial	15,700.00	16,662.50	51,000.00	34,337.50	32.67
Consultants	2,295.00	26,370.85	50,000.00	23,629.15	52.74
Security	976.68	2,869.56	14,000.00	11,130.44	20.50
Web Design Consultant	0.00	80,146.39	89,825.00	9,678.61	89.23
Movers	0.00	0.00	16,000.00	16,000.00	0.00
Total	\$ 21,949.29	\$ 139,363.74	\$ 258,425.00	119,061.26	53.93
Insurance and Claims					
Library Property Insurance	\$ 199,811.83	\$ 199,811.83	\$ 145,500.00	(54,311.83)	137.33
Flood Insurance	4,874.00	29,563.00	26,000.00	(3,563.00)	113.70
Vehicle Insurance	0.00	19,109.00	37,950.00	18,841.00	50.35
LBOC Liability	0.00	4,607.33	4,676.00	68.67	98.53
General Liability	0.00	18,904.00	25,100.00	6,196.00	75.31
Total	\$ 204,685.83	\$ 271,995.16	\$ 239,226.00	(32,769.16)	113.70
Operating Supplies					
Office Supplies	\$ 2,820.38	\$ 9,790.19	\$ 33,000.00	23,209.81	29.67
Bank Service Charges	1,409.72	5,670.37	16,000.00	10,329.63	35.44
Book Preparation Supplies	5,077.49	14,673.19	47,000.00	32,326.81	31.22
Computer/Printer Supplies	9,320.35	32,344.13	81,000.00	48,655.87	39.93
Programming Supplies	929.87	3,697.41	9,000.00	5,302.59	41.08
Total	\$ 19,557.81	\$ 66,175.29	\$ 186,000.00	119,824.71	35.58
Travel and Continuing Education					
Staff Travel - Local	\$ 2,201.91	\$ 4,164.40	\$ 22,000.00	17,835.60	18.93
Library In-service Training	84.00	84.00	12,000.00	11,916.00	0.70
Conventions & Seminars	1,401.54	9,845.51	35,000.00	25,154.49	28.13
Total	\$ 3,687.45	\$ 14,093.91	\$ 69,000.00	54,906.09	20.43
Public Relations/Programming					
Summer Reading Program	\$ 539.89	\$ (602.73)	\$ 45,000.00	45,602.73	(1.34)

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St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Four Months Ending April 30, 2024

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Summer Reading T-shirts	0.00	0.00	7,200.00	7,200.00	0.00
Adult Programming	2,792.89	9,021.21	38,000.00	28,978.79	23.74
Young Adult Programming	404.36	2,214.58	15,000.00	12,785.42	14.76
Juvenile Programming	181.28	5,223.96	12,000.00	6,776.04	43.53
Total	\$ 3,918.42	\$ 15,857.02	\$ 117,200.00	101,342.98	13.53
Capital Outlay-Non-Book Acq					
Landscape Additions	\$ 1,682.08	\$ 4,077.08	\$ 66,000.00	61,922.92	6.18
Imp Phys Plant	0.00	26,784.15	130,000.00	103,215.85	20.60
Vehicles	0.00	42,632.37	50,000.00	7,367.63	85.26
Office Equip, Furn & Shelving	4,111.27	14,984.51	50,000.00	35,015.49	29.97
Telephones & Telephone Syste	0.00	0.00	12,000.00	12,000.00	0.00
PC Network	3,299.38	126,822.82	156,000.00	29,177.18	81.30
Integrated Lib Automation Sys	72.50	6,726.02	12,000.00	5,273.98	56.05
Cameras	0.00	0.00	6,000.00	6,000.00	0.00
Audio/Visual Equipment	799.64	78,265.66	104,000.00	25,734.34	75.26
Total	\$ 9,964.87	\$ 300,292.61	\$ 586,000.00	285,707.39	51.24
Capital Outlay-Library Res. Acq.					
Adult Books	\$ 23,758.04	\$ 79,518.92	\$ 205,000.00	125,481.08	38.79
Lease/Purchase Books	0.00	10,966.20	11,400.00	433.80	96.19
Juvenile Books	8,383.79	21,981.83	105,000.00	83,018.17	20.94
Young Adults	1,287.36	4,075.43	15,000.00	10,924.57	27.17
Music Recordings	470.55	1,133.07	2,500.00	1,366.93	45.32
Adult Reference	4,728.73	21,564.98	111,000.00	89,435.02	19.43
Juvenile Reference	0.00	3,512.51	45,000.00	41,487.49	7.81
Periodicals	4,801.48	20,836.88	50,000.00	29,163.12	41.67
Audio Recordings	122.97	2,038.55	10,100.00	8,061.45	20.18
Video Recordings	3,956.18	10,526.25	60,000.00	49,473.75	17.54
Genealogy	390.65	1,648.02	7,000.00	5,351.98	23.54
Microfilm	0.00	2,500.00	2,500.00	0.00	100.00
Downloadable Media	24,484.26	141,024.73	415,000.00	273,975.27	33.98
CD/Software	0.00	16,137.62	65,000.00	48,862.38	24.83
Internet Database Subscription	105.64	159,722.02	333,000.00	173,277.98	47.96
Total	\$ 72,489.65	\$ 497,187.01	\$ 1,437,500.00	940,312.99	34.59
Capital Expenditures					
Outreach FF & E	\$ 0.00	\$ 0.00	\$ 25,000.00	25,000.00	0.00
Outreach Vehicle	0.00	0.00	160,000.00	160,000.00	0.00
Outreach Opening Day Collectio	0.00	0.00	60,000.00	60,000.00	0.00
Causeway FF & E	0.00	0.00	130,000.00	130,000.00	0.00
Covington FF&E & Acoustic Wor	0.00	0.00	50,000.00	50,000.00	0.00

**St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Four Months Ending April 30, 2024**

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	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Total	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>425,000.00</u>	<u>425,000.00</u>	<u>0.00</u>

Director's Report

May 30, 2024

FACILITIES

At the South Slidell branch, the windows that were damaged by the April 10 storm were replaced, all cosmetic damage to the stucco wall was repaired, and the HVAC system was inspected and preventative maintenance was done.

Maintenance repaired planter beds for the Master Gardeners at the Slidell Branch and continues to work with Parish Facilities Management for repairs on Slidell Branch's chiller fence.

IT

The IT department worked with RingCentral, our new phone system vendor, to complete the migration to our new phone system.

Replacement of our public computers at the Mandeville Branch and the staff computers at the Bush and Abita Springs branches was completed per our five-year rotation schedule.

For the new Outreach Building, network, and phone cabling have been successfully installed and set up with the help of Facilities.

MARKETING AND OUTREACH

Jackie Riecke, Public Relations and Community Coordinator, and Jennifer Rifino, Teen Services Coordinator, promoted the Summer Reading Challenge and kickoff parties on the Lake and the Highway radio stations on May 3.

Barret Reich, Mandeville Reference Librarian, presented at COAST Lacombe Activity Center on May 14 on Library Genealogy Resources.

Kellie Nelson, Causeway Reference Librarian, gave a presentation on library services at the COAST Bush location on May 28.

Jessica Troske, Causeway Branch Children's Librarian, provided outreach on April 26 for Cultural Arts Day at Pontchartrain Elementary with Ramona Elder, Mandeville Children's Librarian. Jessica also attended the Summer Kick-Off Fair at the Children's Museum St. Tammany on May 5, promoted library services at Florida Elementary on May 17, and Tiny Tumblers Preschool on May 20.

Amy Strain, Folsom Branch manager, Gayle Atkins, Cathy Badon, Slidell Children's Assistant, and Ramona Elder performed outreach at the Touch a Truck event on May 4 in Folsom. Amy also attended the Folsom Kiwanis meeting on May 7.

Alexis Davis, Slidell Children's Librarian and Cathy Badon were tour guides for the Lakeside Christian Academy Field Trip on April 23 and for the Bonne Ecole Field Trip on May 9. Alexis performed Storytime for Saint Margaret Mary on May 10.

PROFESSIONAL DEVELOPMENT

Tanya DiMaggio attended the State Library's Tech Fest on Wednesday, May 22. There were presentations on network security, emerging technology, and digital signage.

PROGRAMMING HIGHLIGHTS

Metro Centers for Community Advocacy had table talks at several branches in April to inform patrons about Sexual Assault Awareness Month. This is an annual occurrence with a community partner. The branches visited were Madisonville, Slidell, Causeway, Covington, Lee Road, and Folsom.

Two art shows were held this past month, one at the South Slidell Branch with artwork from 4th through 8th grade Talented Art Students and the other at the Slidell Branch to showcase work by Slidell Art League artists.

The 2024 Summer Reading Challenge Kickoff parties were held at the Slidell Branch on May 23 and at the Madisonville Branch on May 24. This year's theme is "Adventure Begins at Your Library." The Summer Reading Challenge programming and events will continue until July 27.

CONTRACTS

Renewals

Adobe Creative Cloud and Acrobat Pro subscription \$2,490.49

Hightail (file sharing) \$99.99

Meraki Licensing - Enterprise Security Licensing \$9,010.08

Meraki Licensing - Equipment Support \$6,235.67

Office 365 E3 and Azure Active Directory \$23,220.00 billed at \$1,935.00/month

Procurify \$19,600

Procurify is a procurement system that provides purchase approval, purchase order creation, budget tracking for department managers, and contract tracking

FINANCIAL

The Parish Council made the final approval of the purchase of the land for the Lacombe Library Replacement at its May meeting; we will close on the Lacombe land on May 31st.

PUBLIC RECORDS REQUESTS

We have received no new public records request since the last meeting. We have no open public records requests in the library's possession.

STATEMENTS OF CONCERN

We have received one new statement of concern since the last meeting. We have 41 active statements of concern on 37 titles. Library staff continue to read titles, hold meetings, and make recommendations. Two more titles will be decided at the July meeting. The remaining statements of concern are still pending review.

STRATEGIC PLANNING REPORT

Goal 3. The St. Tammany Parish Library will be a thriving, energetic community commons by complementing traditional library services with innovative new services, technology and digital resources.

The working group for this goal met on May 6 and May 30 to discuss job descriptions for the outreach staff and to work on an application for the new services.

The bid package for the "book hauler" outreach van opened on May 1 and was closed on May 29th. Bids were read in the Administration office at 2 PM on May 29.

Furniture for the new Outreach office was part of a package that went out for bid on May 29 along with other furniture. This bid will close on June 24.

Goal 4. The St. Tammany Parish Library will serve as a platform for creativity, innovation, and community interaction.

On April 25, several members of the working group visited the "IHub" maker space at Southeastern University. On May 8, several members of the working group visited the "Teen Tech Center" at New Orleans Public Library. With Summer Reading underway, the committee is trying to find a good time to meet to discuss what was observed and what they learned from the visits. The committee will also create a survey for patrons this summer to determine what equipment the public would like to see at a maker space in Madisonville.

TRANSITION OF MATERIALS THAT WERE RESCINDED STATEMENTS OF CONCERN AND MATERIALS BROUGHT TO ADMINISTRATION'S ATTENTION

Books Reviewed and Determined to Have Sexual Conduct (will be moved to New Adult Fiction)

Haters by Jesse Andrews- **Reason:** Ultimate act on p. 265

Like Other Girls by Britta Lundin- **Reason:** Actual, simulated, or animated touching, caressing, or fondling of, or other similar physical contact with, a pubic area, anus, female breast nipple, covered or exposed on p. 195

Dead End Girls by Wendy Heard- **Reason:** Actual, simulated, or animated touching, caressing, or fondling of, or other similar physical contact with, a pubic area, anus, female breast nipple, covered or exposed on p. 228-229

Allegedly by Tiffany Jackson- **Reason:** Actual, simulated, or animated touching, caressing, or fondling of, or other similar physical contact with, a pubic area, anus, female breast nipple, covered or exposed p. 164

Ttfn by Lauren Myracle- Moved to keep series together

Ttyl by Lauren Myracle- Moved to keep series together

Yolo by Lauren Myracle- Moved to keep series together

Books Reviewed and Determined to Not Have Sexual Conduct (Remain in Teen Fiction)

Obie is Man Enough by Schuyler Bailar

The Civil War of Amos Abernathy by Michael Leali

Heartbreakers and Fakers by Cameron Lund

Tiger Honor by Yoon Ha Lee

Dress Codes for Small Towns by Courtney Stevens

The Sunbearer Trials by Thomas Aiden

Lily and Dunkin by Donna Gephart

Symptoms of Being Human by Jeff Garvin

Between Perfect and Real by Ray Stoeve

Eleanor and Park by Rainbow Rowell

Books Still Under Review

Birthday by Meredith Russo

Under Shifting by Stars Alexandra Latos

April 2024 Service Statistics

Branch	Adult Books	CD	DVD	ILL	Juv Bks	Mag	Pbks	YA	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	395	76	82	21	833			53		1,460				
Abita	590	48	175	18	428	15		34		1,308	176	1,864	110	218
Bush	192	20	355	9	190	12		5		783	79	693	52	103
Causeway	2397	132	690	48	1892	56		128		5,343	482	4,945	829	797
Covington	3401	289	1788	24	4076	69	69	161		9,877	1,325	5,529	2,254	915
Folsom	437	22	251	7	229	72		17		1,035	205	1,037	74	123
Lacombe	267	13	156	10	428			25		899	236	2,993	131	125
Lee Road	274	37	78	4	321	7		8		729	51	526	47	192
Madisonville	1208	109	442	31	1742	12		87		3,631	391	4,069	870	446
Mandeville	2842	270	906	42	3639	50	5	205		7,959	821	5,893	733	475
Pearl River	449	21	157	20	274	41	68	14		1,044	188	1,486	91	193
Slidell	3702	269	1407	36	3545	82	200	237		9,478	1,737	9,239	1,240	2,172
South Slidell	517	48	485	22	842	15	5	54		1,988	1,279	4,894	746	861
Virtual ¹									33,380	33,380				
Total	16,671	1,354	6,890	292	18,439	431	347	1,028	33,380	78,914	6,970	43,168	7,177	6,620

1 - Virtual stats include Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

CD=CompactDisc; DVD=DigitalVersatileDisc; ILL=InterLibraryLoan; Mag=Magazines
Pbks=Paperbacks; YA=Young Adult

Patrons Registered: 781

Jan. - Apr. YTD 2024
Service Statistics

Branch	Adult Books	CD	DVD	ILL	Juv Bks	Mag	Pbks	YA	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	1,352	214	492	109	1,341		1			3,509				
Abita	2465	174	816	103	1839	56				5,453	727	7,389	464	892
Bush	681	53	1302	38	579	38				2,691	334	3,241	167	434
Causeway	9005	562	3195	161	6855	168				19,946	2,011	20,611	3,364	3,504
Covington	13925	1201	6939	144	15020	282	1	207		37,719	4,845	24,909	8,571	3,738
Folsom	1843	94	1136	33	1178	281				4,565	851	4,522	389	567
Lacombe	1203	79	861	37	1348	12		29		3,569	1,004	11,805	518	527
Lee Road	1171	86	415	18	1353	36		6		3,085	200	2,312	207	765
Madisonville	4793	470	1630	100	6287	44				13,324	1,429	16,445	3,301	1,649
Mandeville	10777	1009	3835	165	13907	242		10		29,945	3,506	23,239	2,940	1,885
Pearl River	1660	72	851	77	911	48		257		3,876	754	6,143	325	718
Slidell	14834	1070	5235	123	13868	420		795		36,345	7,220	38,633	4,924	7,994
South Slidell	2414	270	2227	81	3162	32		26		8,212	5,137	21,013	3,032	3,823
Virtual ¹									138,535	138,535				
Total	66,123	5,354	28,442	1,189	67,648	1,659	2	1,330	138,535	310,774	28,018	180,262	28,202	26,496

1 - Virtual stats include Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

CD=CompactDisc; DVD=DigitalVersatileDisc; ILL=InterLibraryLoan; Mag=Magazines
Pbks=Paperbacks; YA=Young Adult

Patrons Registered: 2,680

Summer Reading Presentation

Graphic Novel Review Report

At the February 28th, 2023, LBOC meeting the Board passed a resolution requiring library staff to review all graphic novels for depictions of sexual conduct as defined by the then Louisiana Attorney General and as similarly defined in La. R.S. § 14:106. Any graphic novels found to contain depictions of such sexual conduct were to be placed behind the circulation desk. Graphic novels behind the circulation desk are only available to adult library card holders, or to minors whose parents have given them permission to access the adult collection using an unrestricted juvenile card. Graphic novels in the Children's, Young Adult's, and Adult's sections were reviewed.

Several titles that Library Administration were aware of having sexual content were reviewed first and once confirmed, were placed behind the circulation desk. All items (individual books) that are placed behind the desk and have a restricted status are given a call number prefix GNR so that it is clear in the catalog that the books are located behind the circulation desk.

The first step in the review was that the Technical Services Manager created two lists of all items that are considered graphic novels. One list was titles where we only own one copy. The other list was where we owned more than one copy.

The first group of books reviewed were single copies of titles at each branch. This was done because it was easy to run reports for each branch to review. The Assistant Director of Support Services sorted the Single Copy list by branch and by call number. Each branch's list was sent to the branch manager with instructions and guidelines. Managers were instructed to look at every page of each book looking for images portraying conduct described in the above-mentioned statute. If no conduct was seen, the manager put their initials in a box marked "no conduct" and put the date they reviewed the book.

If they did find conduct or if they were not sure if the image portrayed conduct, they were instructed to send the book to Administration, marking the page, and making note on the list that the book was sent and when. Books that were sent to Administration were reviewed by the Assistant Director of Support Services and sometimes the Assistant Director of Branch Services and the Director, if an image was ambiguous.

If the conduct depicted was determined to be sexual conduct, the book was sent to Technical Services where the necessary changes were made to put the book behind the circulation desk.

Once a list was completed, it was sent to the Assistant Director of Support Services where she recorded any books sent to Administration and any restricted books. This work took several months.

Next, all multi-copy titles in the Children’s collection were reviewed. The Assistant Director of Support Services divided the list of titles amongst the branches and distributed lists to the Children’s Librarians and small branch managers to review. The process was the same as the single title process. No graphic novels in the Children’s collection were found to have sexual conduct.

This was repeated for multi-copy titles in the Adult collection. The lists were sent to branch managers. There are approximately 98 titles remaining to be reviewed in the Adult collection.

This was repeated for multi-copy titles in the Teen collection. There are lists with 426 titles to be sent to branches to be reviewed.

Total number of titles to be reviewed:

ADULT GRAPHIC NOVELS	512	81% complete	66 titles Restricted behind circulation desk
JUVENILE GRAPHIC NOVELS	2030	100% complete	0 Restricted behind circulation desk
TEEN/YA GRAPHIC NOVELS	1191	64% complete	3 titles Restricted behind circulation desk
TOTAL NUMBER OF TITLES:	3733	86% complete	69 titles Restricted behind circulation desk

St. Tammany Parish Library 2024 Summer Amendment for the Operational Budget

Introduction

This is a brief explanation of the differences in revenue and expenditure forecasts between the 2024 Spring Project Budget Amendment and the 2024 Summer Amendment. It is best read alongside the budget spreadsheet. Lines that have been adjusted for this amendment are highlighted in yellow on the spreadsheet.

2024 Revenue

In 2024, the St. Tammany Parish Library will operate on revenue of \$12,834,952. We expect an additional \$121,380 in Ad Valorem taxes over what we budgeted for the Spring Project Amendment. We are expecting more growth for this year due to more taxable properties. This is still a conservative number based on the information I have received from the Parish Finance Office. Overall, there is an increase of \$121,380 in revenue.

2024 Expenditures

We produced the 2024 Budget in July of 2023 and amended it in February and March of 2024. This budget amendment adjusts based updated information we have received on project costs and the performance of the Budget from the first third of the year. Each section in the budget that is being adjusted is highlighted in yellow on the spreadsheet and is listed below with an explanation.

- **Retirement Contributions** – This line is adjusted upward and we have filled more of our full time positions.
- **Worker’s Compensation** – This line is reduced as we received a dividend in May.
- **Data Line** – We have received updated discounting through e-rate and have reduced the line accordingly.
- **P C Network maintenance and repair** – We have been purchasing more parts to insure we have what is needed for repairs. We have increased this line accordingly.
- **Disaster Recovery Costs** – With the Flooding in Mandeville and tornado in Slidell earlier in the year we are funding this line to better track recovery costs.
- **Payroll Service Fees** – This line is increased to reflect the costs that will be incurred with summer temporary help.
- **Consultants** – This line is increased so that we can have our consultant for the salary study visit in July and also have our furniture and library services consultant visit to collect data for the Lacombe library replacement
- **Bank Service Charges** – This line is increased to reflect the extra security measures around our checking account

- **Computer Printer Supplies** – this line is increased as the cost of toner and paper has increased – we continue to utilize state contract pricing
- **Programming supplies** – this line is increased as we have increased the number of programs and need more refreshments to cover
- **Juvenile Programming** – This line is increased to cover the cost of performers that were sponsored by the West Friends of the Library
- **Improvement to Physical Plant** – This line is decreased as the money directed to Disaster recovery costs
- **Vehicles** – This line is decreased as we have paid for our vehicle for the year
- **Office Equipment/Furniture & Shelving** – This line is increased as we will need to replace office chairs at several branches
- **PC network** – This line is increased as we will be adding a branch’s worth of laptop computers to our 5-year rotation
- **Integrated Library Automation sys.** – This line is reduced as we have paid for and installed the schedule replacement of our catalog server

Planned Usage of Savings – We are not making any changes to this section – We still have a planned usage of savings this year to complete special projects.

Savings

Any unused money at the end of the year becomes Prior Years’ Operating Revenue. The cash on hand or savings as of December 31, 2023, was \$5,960,283.86. This figure is less than half of one year’s worth of operating revenue. These savings are dedicated to very specific purposes.

- Operational reserves are needed to run the library until we receive our first significant portion of our millage from the Parish.
- Disaster and emergency funds cover our insurance deductibles and any repairs and clean-up that may be needed in the event of a disaster.
- Dedications for Causeway, Lacombe, Mandeville, and Slidell furniture projects.
- Dedication for Outreach Opening Day collection, Furniture Fixtures and Equipment, and an Outreach Vehicle.
- Dedications for Covington Furniture and Acoustical Work

This leaves us with a current Unassigned Savings of \$340,284 and puts us in a good position to continue to work on goals identified during the strategic planning process. Some of the potential dedications that we are working on as a result of strategic planning are detailed in blue.

Budget Analysis

We are forecasting an increase in revenue of \$121,380 due primarily to more ad valorem funds as part of our normal growth. The 2024 Summer Budget Amendment shows an increase in expenditures of \$106,330 over the Spring Project Amendment expenditures for 2024 to cover supply, equipment, and disaster recovery costs. Aside from the planned usage of savings, the operational portion of the budget continues to be balanced.

Conclusion

Each library department was allocated the funds to enable their plans for the 2024 fiscal year. I am confident that we have adequate funds to meet our goals.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Kelly LaRocca". The signature is written in black ink and is positioned below the text "Respectfully Submitted,".

Kelly LaRocca
Director

2024 Spring Project Amendment

	5/24/2024	2021 Budget Actual	2022 Budget Actual	2023 Budget Actual	2024 Budget Original	2024 Budget Spring	2024 Budget Spring Project	Amendment	2024 Budget Summer Amend
REVENUE									
405	Ad Valorem Taxes (received)	\$11,300,475.73	11,494,947.88	11,823,150.21	\$ 11,861,153	\$ 12,023,150	\$ 12,127,150	\$ 121,380	\$ 12,248,530
410	State Revenue Sharing	\$251,600.00	251,600.00	258,515.31	\$ 258,515	\$ 264,302	\$ 264,302	\$ -	\$ 264,302
415	Fines/Fees	\$49,665.48	70,486.86	75,471.23	\$ 73,000	\$ 76,000	\$ 76,000	\$ -	\$ 76,000
416	LA Library Grant - ARPA	\$47,065.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
417	Grants	\$0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
418	LEH Grant	\$2,700.00	2,400.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
420	Interest Income	\$1,141.66	38,715.49	185,805.65	\$ 194,000	\$ 194,000	\$ 194,000	\$ -	\$ 194,000
425	Donations	\$9,055.59	33,302.89	61,165.51	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
430	Miscellaneous Income	\$0.00	14,840.11	0.21	\$ -	\$ -	\$ -	\$ -	\$ -
440	CARES Act COVID-19	\$0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
450	Summer Reading T-shirt Sales	\$1,267.40	1,316.77	2,118.98	\$ 2,120	\$ 2,120	\$ 2,120	\$ -	\$ 2,120
					\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$11,662,970.86	11,907,610.00	12,406,227.10	\$ 12,438,788	\$ 12,609,572	\$ 12,713,572	\$ 121,380	\$ 12,834,952
EXPENDITURES									
LIBRARY ADMINISTRATION									
PERSONNEL SALARIES									
503	Library Salaries	\$4,846,642.94	5,005,221.13	5,263,285.57	\$ 5,705,000	\$ 5,705,000	\$ 5,705,000	\$ -	\$ 5,705,000
	TOTAL	\$4,846,642.94	5,005,221.13	5,263,285.57	\$ 5,705,000	\$ 5,705,000	\$ 5,705,000	\$ -	\$ 5,705,000
EMPLOYEE BENEFITS									
505	Accrued Payroll	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
511	FICA/Medicare Tax	\$104,917.88	111,512.98	119,802.99	\$ 117,000	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
512	Retirement Contributions	\$511,260.09	489,982.62	512,866.56	\$ 516,000	\$ 516,000	\$ 516,000	\$ 15,480	\$ 531,480
513	Health Insurance/Insurance	\$412,118.33	440,256.79	380,065.68	\$ 460,000	\$ 440,000	\$ 440,000	\$ -	\$ 440,000
514	Health Trust	\$1,181,116.17	804,090.69	1,395,030.65	\$ 1,018,000	\$ 1,197,000	\$ 1,197,000	\$ -	\$ 1,197,000
515	Workers' Compensation/Unemployment Claims	\$6,318.11	31,416.00	14,901.40	\$ 30,000	\$ 30,000	\$ 30,000	\$ (8,000)	\$ 22,000
516	Employee Miscellaneous	\$2,136.60	854.42	600.60	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	TOTAL	\$2,217,867.18	1,878,113.50	2,423,267.88	\$ 2,142,000	\$ 2,304,000	\$ 2,304,000	\$ 7,480	\$ 2,311,480
OPERATING SERVICES									
601	Publication of Legal Notices	\$3,473.25	4,166.54	15,505.20	\$ 15,000	\$ 15,500	\$ 15,500	\$ -	\$ 15,500
603	Membership Dues	\$5,901.48	7,045.00	7,499.65	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
604	Advertising	\$18,765.19	24,385.41	31,480.57	\$ 32,500	\$ 32,500	\$ 32,500	\$ -	\$ 32,500
607	Signage	\$3,406.00	3,498.62	642.10	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
608	Promotional Production	\$6,664.15	19,902.10	14,898.97	\$ 10,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
	TOTAL	\$38,210.07	58,997.67	70,026.49	\$ 67,000	\$ 72,500	\$ 72,500	\$ -	\$ 72,500
PRINTING, DUPLICATING & BINDING									
611	Printing	\$8,918.93	11,998.47	12,786.17	\$ 12,000	\$ 13,000	\$ 13,000	\$ -	\$ 13,000
613	Book Binding	\$0.00	3,840.20	2,544.95	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
615	Patron Cards	\$3,380.90	0.00	4,959.70	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
	TOTAL	\$12,299.83	15,838.67	20,290.82	\$ 22,000	\$ 23,000	\$ 23,000	\$ -	\$ 23,000
UTILITIES									
621	Electricity	\$237,246.80	316,933.90	284,245.50	\$ 284,220	\$ 287,220	\$ 287,220	\$ -	\$ 287,220
622	Gas	\$2,376.75	2,474.76	2,299.09	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	\$ 3,250
623	Water	\$31,790.45	35,776.99	46,073.45	\$ 42,000	\$ 47,000	\$ 47,000	\$ -	\$ 47,000
	TOTAL	\$271,414.00	355,185.65	332,618.04	\$ 329,470	\$ 337,470	\$ 337,470	\$ -	\$ 337,470

2024 Spring Project Amendment

	5/24/2024	2021 Budget Actual	2022 Budget Actual	2023 Budget Actual	2024 Budget Original	2024 Budget Spring	2024 Budget Spring Project	Amendment	2024 Budget Summer Amend
	COMMUNICATIONS								
625	Postage	\$5,720.78	10,899.72	14,459.39	\$ 16,000	\$ 19,000	\$ 19,000	\$ -	\$ 19,000
626	Voice Line (Regular Phone Service)	\$85,081.73	83,668.72	77,627.21	\$ 83,500	\$ 77,500	\$ 77,500	\$ -	\$ 77,500
627	Data Line (Internet-Network)	\$45,300.00	45,295.00	41,470.26	\$ 50,000	\$ 43,000	\$ 43,000	\$ (4,700)	\$ 38,300
630	Courier/Shipping	\$190.93	238.20	515.35	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	TOTAL	\$136,293.44	140,101.64	134,072.21	\$ 150,500	\$ 140,500	\$ 140,500	\$ (4,700)	\$ 135,800
							\$ -		
	LEASE EXPENSE						\$ -		
634	Building	\$300,508.74	310,941.75	318,045.64	\$ 303,000	\$ 323,000	\$ 323,000	\$ -	\$ 323,000
636	Equipment	\$7,750.69	5,096.96	4,970.03	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
638	Vehicle	\$0.00	0.00	2,647.96	\$ 2,500	\$ 2,750	\$ 2,750	\$ -	\$ 2,750
	TOTAL	\$308,259.43	316,038.71	325,663.63	\$ 311,500	\$ 331,750	\$ 331,750	\$ -	\$ 331,750
	MAINTENANCE OF PROPERTY & EQUIP.								
641	Custodial & Janitorial	\$207,731.07	208,585.74	212,056.10	\$ 212,000	\$ 215,000	\$ 215,000	\$ -	\$ 215,000
643	Grounds/Lawn Maintenance	\$82,000.00	80,224.00	84,861.00	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	\$ 85,000
645	Maintenance supplies	\$6,978.24	8,973.74	9,972.57	\$ 9,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
652	Fuel and lube	\$23,295.56	39,891.89	32,787.02	\$ 37,000	\$ 33,000	\$ 33,000	\$ -	\$ 33,000
654	Vehicle repairs	\$6,138.54	3,821.26	14,567.55	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
658	Small Tools & Supplies	\$2,895.48	2,958.04	2,988.96	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
660	Office machine and equip. repair	\$1,557.88	974.68	504.92	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
661	Network Utility Software	\$68,859.01	172,971.54	155,507.60	\$ 157,250	\$ 157,250	\$ 157,250	\$ -	\$ 157,250
662	Solinet (OCLC) Cost	\$28,249.86	28,026.94	30,649.09	\$ 29,500	\$ 32,000	\$ 32,000	\$ -	\$ 32,000
663	Polaris Maintenance	\$51,939.66	51,978.19	53,635.61	\$ 54,000	\$ 55,000	\$ 55,000	\$ -	\$ 55,000
664	P C Network maintenance and repair	\$7,865.00	6,778.22	5,875.00	\$ 8,000	\$ 8,000	\$ 8,000	\$ 3,500	\$ 11,500
669	Disaster Recovery Costs	\$30,726.50	0.00	0.00	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
	TOTAL	\$518,236.80	605,184.24	603,405.42	\$ 605,750	\$ 609,250	\$ 609,250	\$ 23,500	\$ 632,750
	MAINTENANCE SERVICES (Buildings)								
671	Physical Plant	\$114,819.68	147,981.76	176,994.78	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
672	Plumbing, Heating, & Air Conditioning	\$57,605.29	66,491.54	66,494.36	\$ 66,500	\$ 66,500	\$ 66,500	\$ -	\$ 66,500
673	Electrical	\$5,973.18	7,798.31	16,998.60	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ 13,000
674	Sanitation	\$8,370.63	8,957.58	10,415.68	\$ 10,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
675	Pest Control	\$6,698.00	6,140.00	7,190.00	\$ 7,550	\$ 7,550	\$ 7,550	\$ -	\$ 7,550
676	Termite Contracts	\$3,228.00	8,009.00	2,915.00	\$ 4,555	\$ 4,555	\$ 4,555	\$ -	\$ 4,555
678	Carpet Cleaning	\$4,870.00	14,998.98	17,590.00	\$ 17,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
	TOTAL	\$201,564.78	260,377.17	298,598.42	\$ 268,605	\$ 271,605	\$ 271,605	\$ -	\$ 271,605
	Professional Services								
680	Payroll Service Fees	\$26,366.03	33,901.31	37,555.26	\$ 35,600	\$ 37,600	\$ 37,600	\$ 1,000	\$ 38,600
682	Legal	\$0.00	0.00	11,869.20	\$ -	\$ -	\$ -	\$ -	\$ -
683	Financial	\$36,384.06	39,023.87	50,811.44	\$ 40,000	\$ 51,000	\$ 51,000	\$ -	\$ 51,000
684	Architectural	\$0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
685	Consultants	\$38,090.24	83,160.48	89,998.23	\$ 50,000	\$ 50,000	\$ 50,000	\$ 20,000	\$ 70,000
686	Security	\$6,843.77	7,570.82	13,766.82	\$ 13,000	\$ 14,000	\$ 14,000	\$ -	\$ 14,000
687	Web Design Consultant	\$66,511.44	79,693.35	89,789.97	\$ 85,825	\$ 89,825	\$ 89,825	\$ -	\$ 89,825
688	Movers	\$ -	0.00	15,437.66	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
	TOTAL	\$174,195.54	243,349.83	309,228.58	\$ 240,425	\$ 258,425	\$ 258,425	\$ 21,000	\$ 279,425
	INSURANCE & CLAIMS								
692	Library Property	\$135,438.08	132,637.21	145,499.86	\$ 145,500	\$ 145,500	\$ 145,500	\$ 54,500	\$ 200,000
694	Flood insurance	\$22,163.00	23,424.00	25,916.00	\$ 26,000	\$ 26,000	\$ 26,000	\$ 3,600	\$ 29,600

2024 Spring Project Amendment

	5/24/2024	2021 Budget Actual	2022 Budget Actual	2023 Budget Actual	2024 Budget Original	2024 Budget Spring	2024 Budget Spring Project	Amendment	2024 Budget Summer Amend
696	Vehicle Insurance	\$36,450.00	42,860.00	31,275.36	\$ 32,950	\$ 37,950	\$ 37,950	\$ -	\$ 37,950
698	LBOC Liability	\$4,076.00	4,076.00	1,940.00	\$ 4,076	\$ 4,676	\$ 4,676	\$ -	\$ 4,676
699	Gen Liability	\$20,641.00	15,054.00	25,100.64	\$ 25,100	\$ 25,100	\$ 25,100	\$ -	\$ 25,100
	TOTAL	\$218,768.08	218,051.21	229,731.86	\$ 233,626	\$ 239,226	\$ 239,226	\$ 58,100	\$ 297,326
MATERIALS AND SUPPLIES									
OPERATING SUPPLIES									
701	Office Supplies	\$18,984.26	31,300.98	32,995.28	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	\$ 33,000
702	Bank Service Charges	\$15,113.22	15,699.20	15,568.17	\$ 16,000	\$ 16,000	\$ 16,000	\$ 500	\$ 16,500
703	Book Preparation Supplies	\$36,803.34	41,739.05	46,688.48	\$ 45,000	\$ 47,000	\$ 47,000	\$ -	\$ 47,000
704	Computer/Printer Supplies	\$61,301.07	61,918.90	78,742.54	\$ 81,000	\$ 81,000	\$ 81,000	\$ 5,700	\$ 86,700
705	Programming Supplies	\$6,672.31	7,887.23	8,387.55	\$ 9,000	\$ 9,000	\$ 9,000	\$ 750	\$ 9,750
	TOTAL	\$138,874.20	158,545.36	182,382.02	\$ 184,000	\$ 186,000	\$ 186,000	\$ 6,950	\$ 192,950
TRAVEL & CONTINUING EDUCATION									
710	Mileage Reimbursement	\$12,592.98	21,899.16	19,509.56	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ 22,000
712	Library In-service Training	\$985.00	11,459.26	8,981.49	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
714	Conventions/Seminars	\$29,892.00	64,771.20	33,944.72	\$ 60,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
	TOTAL	\$43,469.98	98,129.62	62,435.77	\$ 94,000	\$ 69,000	\$ 69,000	\$ -	\$ 69,000
PUBLIC RELATIONS/PROGRAMMING									
724	Summer Reading Program	\$26,687.81	45,000.00	44,955.26	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
725	Summer Reading T-shirts	\$5,191.17	5,519.64	6,575.59	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	\$ 7,200
726	Adult Programming	\$24,673.99	35,924.44	38,832.18	\$ 36,000	\$ 38,000	\$ 38,000	\$ -	\$ 38,000
727	Young Adult Programming	\$11,434.10	21,189.10	14,994.21	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
728	Juvenile Programming	\$11,689.70	34,240.17	19,998.10	\$ 12,000	\$ 12,000	\$ 12,000	\$ 8,000	\$ 20,000
729	LEH Grant	\$2,719.65	601.80	1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$82,396.42	142,475.15	127,155.34	\$ 115,200	\$ 117,200	\$ 117,200	\$ 8,000	\$ 125,200
CAPITAL OUTLAY									
NON-BOOK ACQUISITIONS									
805	Landscaping Additions	\$19,972.80	32,054.76	33,572.29	\$ 33,000	\$ 36,000	\$ 66,000	\$ -	\$ 66,000
810	Improvements to Physical Plant	\$56,136.00	141,084.05	65,986.50	\$ 140,000	\$ 130,000	\$ 130,000	\$ (20,000)	\$ 110,000
815	Vehicles	\$0.00	27,841.26	61,475.54	\$ 70,000	\$ 50,000	\$ 50,000	\$ (7,000)	\$ 43,000
820	Office Equipment/Furniture & Shelving	\$104,778.31	124,035.77	89,836.78	\$ 100,000	\$ 50,000	\$ 50,000	\$ 10,000	\$ 60,000
825	Telephones and Telephone System	\$0.00	0.00	0.00	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
831	Leasehold Improvements	\$0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -
833	ARPA Expense	\$47,064.48	0.00		\$ -	\$ -	\$ -	\$ -	\$ -
834	PC Network	\$130,157.31	155,919.15	164,278.65	\$ 156,000	\$ 156,000	\$ 156,000	\$ 7,000	\$ 163,000
840	Integrated Library Automation Sys.	\$988.00	0.00	11,229.91	\$ 12,000	\$ 12,000	\$ 12,000	\$ (4,000)	\$ 8,000
842	Audio/Visual Equipment	\$5,019.59	5,398.49	2,140.00	\$ -	\$ 61,000	\$ 104,000	\$ -	\$ 104,000
898	Cameras	\$0.00	0.00	0.00	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
	TOTAL	\$364,116.49	486,333.48	428,519.67	\$ 511,000	\$ 501,000	\$ 586,000	\$ (14,000)	\$ 572,000
LIBRARY RESOURCE ACQUISITIONS									
851	Adult Books	\$192,514.49	214,115.48	220,913.46	\$ 205,000	\$ 205,000	\$ 205,000	\$ -	\$ 205,000
852	Lease/Purchase Books	\$18,363.24	18,363.24	18,203.89	\$ 18,400	\$ 11,400	\$ 11,400	\$ -	\$ 11,400
853	Juvenile Books	\$102,219.33	103,646.73	98,074.59	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ 105,000
855	Young Adult	\$13,311.08	14,017.10	13,206.60	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
858	Music Recordings	\$3,483.84	4,051.12	2,356.69	\$ 2,600	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
861	Adult Reference	\$96,698.32	101,940.22	110,390.92	\$ 111,000	\$ 111,000	\$ 111,000	\$ -	\$ 111,000
863	Juvenile Reference	\$37,993.45	42,066.11	44,314.69	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000

2024 Spring Project Amendment

	5/24/2024	2021 Budget Actual	2022 Budget Actual	2023 Budget Actual	2024 Budget Original	2024 Budget Spring	2024 Budget Spring Project	Amendment	2024 Budget Summer Amend
872	Periodicals	\$43,597.63	45,613.03	48,892.36	\$ 52,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
883	Audio Recordings (Books)	\$18,729.03	12,542.97	12,098.64	\$ 10,100	\$ 10,100	\$ 10,100	\$ -	\$ 10,100
885	Video Recordings	\$51,627.62	69,242.99	62,285.35	\$ 65,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
886	Genealogy	\$4,325.61	6,484.60	4,999.65	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
887	Digital Microfilm	\$675,766.00	15,000.00	5,867.00	\$ 10,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
891	Electronic /Downloadable Media	\$338,223.68	470,508.25	440,068.42	\$ 415,000	\$ 415,000	\$ 415,000	\$ -	\$ 415,000
892	CDROM/Software	\$100,851.45	83,859.06	64,893.40	\$ 75,500	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
893	Internet Database Subscriptions	\$254,173.01	262,310.63	324,585.51	\$ 321,000	\$ 333,000	\$ 333,000	\$ -	\$ 333,000
	TOTAL	\$1,951,877.78	1,463,761.53	1,471,151.17	\$ 1,457,600	\$ 1,437,500	\$ 1,437,500	\$ -	\$ 1,437,500
	LONG-TERM CAPITAL EXPENDITURES								
895	Outreach FF & E	\$ -	0.00	0.00	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
896	Outreach Vehicle	\$ -	0.00	0.00	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
897	Outreach Opening Day Collection	\$ -	0.00	0.00	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
898	Causeway FF & E					\$ 130,000	\$ 130,000	\$ -	\$ 130,000
899	Covington FF&E and Acoustic work					\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	Total	\$ -	0.00	0.00	\$ -	\$ 245,000	\$ 425,000	\$ -	\$ 425,000
	TOTAL EXPENDITURES	\$11,524,486.96	11,445,704.56	12,281,832.89	\$ 12,437,676	\$ 12,848,426	\$ 13,113,426	\$ 106,330	\$ 13,219,756
	SAVINGS / (EXCESS EXPENDITURES)	\$138,483.90	461,905.44	124,394.21	\$ 1,112	\$ (238,854)	\$ (399,854)	\$ 15,050	\$ (384,804)

Fund Balance and Dedications

	5/24/2024			
	Savings as of December 31st 2024	Spring Project Amendment	Difference	Summer Amendment
Prior Years' Operating Revenue	\$ 5,960,284			\$ 5,960,284
Dedicated for Operational Reserves	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000
Dedicated for Disaster / Emergency Funds	\$ 1,475,000	\$ 1,475,000	\$ -	\$ 1,475,000
Dedicated for Causeway Furniture	\$ 65,000	\$ 130,000		\$ 130,000
Dedicated for Mandeville Furniture	\$ 200,000	\$ 270,000		\$ 270,000
Dedicated for Slidell Furniture	\$ 650,000	\$ 700,000		\$ 700,000
Dedication for Lacombe FF&E	\$ -	\$ 250,000		\$ 250,000
Dedication for Outreach FF&E and opening day collection	\$ -	\$ 85,000		\$ 85,000
Dedication for Outreach Vehicle	\$ -	\$ 160,000		\$ 160,000
Dedication Covington FF&E and Acoustic Work		\$ 50,000		\$ 50,000
Total Dedicated or Reserved	\$ 4,890,000	\$ 5,620,000	\$ -	\$ 5,620,000
Unassigned Savings	\$ 1,070,284			\$ 340,284

Potential Dedication for Makers Space FF&E		\$ 50,000
Potential Dedication Mandeville Carpet		\$ 120,000
Potential Dedication Second Outreach Vehicle		\$ 160,000
Potential Dedication Capital Project Contingency		\$ 170,000
Potential Dedication Bookmobile		\$ 400,000
Total		\$ 900,000

For consideration tonight

For future consideration