

St. Tammany Parish Library
Board of Control Meeting
September 27th, 2022
Causeway Branch Library
3457 U.S. Hwy 190
Mandeville, LA 70471
6:30 P.M.

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 August 23, 2022
 - Discussion
 - Public Comment
 - Vote

2. NEW BUSINESS
 - A. Financial Reports - August 2022
 - Discussion
 - Public Comment
 - Vote

 - B. Health Insurance Update – Leon Golemi
 - Discussion
 - Public Comment
 - Vote

 - C. 2021 Audit Report – John Murray, CPA, CGFM LaPorte
 - Discussion
 - Public comment
 - Vote

 - D. RFP for Classification and Compensation Study – Introduction
 - Discussion
 - Public Comment

 - E. Director’s Report
 - Discussion
 - Public Comment

3. OLD BUSINESS
 - A. Strategic Planning Committee
 - B. Rules and Regulations Committee
 - C. St. Tammany Parish Library Foundation
 - D. Friends of the Library Report

4. Public Comment

5. Adjournment

St. Tammany Parish Library
Board of Control Meeting
August 23, 2022
South Slidell Library
3901 Pontchartrain Dr.
Slidell, LA 70458
6:30 P.M.

MINUTES

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

Present: Carmen Butler, Mary Reneau, Ann Shaw, Becky Taylor, Susie Tosso
Absent: Bill Allin, Dr. Argiro Morgan

B. Taylor introduced the new board member, Susie Tosso. She represents the rural area of St. Tammany Parish. The Board looks forward to working with Susie.

B. Taylor explained the public comment process. Anyone wishing to comment should complete and turn in a comment card. There will be a three-minute time limit for public comment.

1. Approval of the minutes of the meeting of the Library Board of Control that was held on July 26, 2022.

B. Taylor noted a typo in the last paragraph on page two. Roof replacement should be two words. There were no other corrections to the minutes. A. Shaw moved to approve the minutes with the stated correction. It was seconded by M. Reneau. All were in favor, none were opposed, and two were absent. Motion carried.

2. NEW BUSINESS

A. Financial Reports – July 2022

K. LaRocca reported that \$175,230.77 in ad valorem revenue was received in July. Total ad valorem revenue received this year is \$11,348,147.90. All state revenue sharing has been received for the year. Interest Income is more than budgeted due to higher interest rates. The budget percentage should be at 58.33% at this point in the year. Revenues are at 58.2% and expenditures are at 54.62%.

The Health Trust line is at 48% due to staff utilizing their health insurance later in the year after deductibles are met. The Workers Compensation line is at 100% and spending is complete for the year. The Book Binding line is at 0%, but we plan to send an order to the bindery later this year. Vehicle Lease Expense is at 0% because we hold those funds in case the book delivery truck breaks down. The Fuel and Lube line is still over budget due to the cost of fuel.

The Juvenile Programming line is under budget and will be expended during the remainder of the year. The Improvement to Physical Plant line is under budget because improvements to library branches will be completed in the fall. The Office Equipment, Furniture, and Shelving line is under budget, but installation of the new furniture at Lacombe is upcoming and will be paid in the fall. Under Capital Expenditures, the Cameras line is at 0% because the cameras for the new Annex building have not yet been installed.

M. Reneau asked if funds are included in the budget for the garden at the Slidell Branch due to the expansion. Kelly said that funds are included in the money to renovate the library. Kelly explained that we can also designate funds in our operational budget to move the gardens before the construction. That is not included in the 2023 budget but would be up for Board consideration for the 2024 budget.

B. Taylor asked for public comment. Diane Bruni asked if the Board receives a salary. B. Taylor replied that board members are volunteers and are appointed by the Parish Council or Parish President.

M. Reneau moved to approve the July 2022 Financial Reports. It was seconded by S. Tosso. All were in favor, none were opposed, and two were absent. Motion carried.

B. Presentation of the 2023 Budget

K. LaRocca explained the new color-coded budget spreadsheet. As required by the Louisiana Legislative Auditor, the spreadsheet now displays the previous three year's budget, the current year's original budget, the last adopted amendment, year-to-date actual, projected spending, percentage change between the last adopted amendment and the projected actual amounts at the end of the year, and the proposed budget for next year.

K. LaRocca presented the 2023 budget. Expected revenue numbers were provided by the Assessor's Office and the St. Tammany Parish Department of Finance. The figures are estimates and the revenue is budgeted conservatively. Expected expenditures are based on the three previous years. Budget discussions about the upcoming year were held with each library department. Kelly stated that the library will operate on a revenue of \$11,980,478. The primary

source (97%) of the library's 2023 income is a 5.78 mill property tax millage. That is 4.91 mills for operations and .87 mills for capital improvements to library buildings. The remaining 3% of the library's income comes from state revenue sharing, fines and fees, interest, and donations. Overall, there is an increase of \$152,800 in revenue due to average growth in ad valorem taxes. Kelly highlighted each section of the proposed budget with explanations.

There is enough funding in the Library Salaries line to cover a 1.5% cost-of-living adjustment (COLA) and merit raises for 2023. In approving the 2023 budget, the Board will also approve these raises. There is also flexibility to allow the Director to create a new position or add hours if needed. The Health Trust line has been adjusted upward to account for more usage of health insurance benefits as pandemic conditions improve and the possibility of more staff positions being filled.

The Patron Cards line is increased, as we will need to purchase library cards in 2023. All utilities are being increased to match projections through the end of this year. The cost of leases should be stable in 2023. The Physical Plant Maintenance line is increased to add regular window washing, power washing parking lots, and sidewalk cleaning. The Web Design Consultant line is increased to cover further development of apps. The Office Supplies line is increased as supply costs have increased. Public Relations and Programming lines have been kept stable for 2023.

Funding for a vehicle purchase has been added to cover the cost of a forklift for the new Annex building and a replacement of one vehicle for 2023. Kelly referenced the Savings spreadsheet, noting the total dedicated or reserved Savings will be \$5,270,090. The total Unassigned Savings is \$591,533. This leaves the library in a good position to have funding for any special projects identified during strategic planning.

B. Taylor asked where the proposed budget was available for public inspection. Kelly stated that it was available at the circulation desk at each library branch, as well as at the Administrative Office. It was advertised in the legal notices section of the St. Tammany Farmer for three consecutive weeks prior to the board meeting. A. Shaw asked about the percentage of the merit raises and the cost-of-living raise. Kelly explained that merit raises are anywhere between 1.5% to 3%. The cost-of-living raise is 1.5%. A. Shaw asked if we follow the Parish for those guidelines. Kelly explained that those percentages are standard for the library based on our funding and budget. There are plans to have a consultant evaluate the library's salaries in the near future. B. Taylor asked if merit raises are automatic or given after an evaluation. Kelly confirmed that they are given after a yearly evaluation. M. Reneau asked if we have been receiving a consistent cost-of-living raise. Kelly stated that the most recent COLA was in 2020 and the previous one was 10 years earlier in 2010. M. Reneau commented that 1.5% is not a lot of money.

M. Reneau moved to open the public hearing on the 2023 Budget. It was seconded by A. Shaw. All were in favor, none were opposed, and two were absent. Motion carried. The hearing was opened. B. Taylor asked for public comment on the 2023 Budget. There was no public comment.

M. Reneau moved to close the public hearing on the 2023 Budget. It was seconded by A. Shaw. All were in favor, none were opposed, and two were absent. Motion carried. The hearing was closed.

K. LaRocca read the budget resolution aloud. A. Shaw moved to adopt the 2023 Budget. It was seconded by C. Butler. All were in favor, none were opposed, and two were absent. Motion carried.

C. Summer Reading Wrap-Up

The Board viewed the Summer Reading Wrap-Up video produced by Benny Bruce. Jenny Mayer, Children's Programming Coordinator, reviewed the children's summer reading statistics and highlighted some of the children's events. There were 3,947 children registered and 380 children's programs. Jenny is pleased that the numbers continue to increase towards pre-pandemic levels. Jennifer Rifino, Teen Services Coordinator, reviewed the teen summer reading statistics and highlighted some of the teen events. Jennifer is very happy with the teen statistics this year and noted that every teen program was filled and had waiting lists. Jennifer complimented the 53 teen volunteers who completed 953 service hours. Jillian Boudreaux, Adult Programming Coordinator, reviewed the adult summer reading statistics and highlighted some of the adult programs. Jillian reported that 1,028 adults registered, which is almost double last year's number. There were 110 well-attended adult programs. Jillian was happy to see so many adults attending in-person summer programs again. B. Taylor and A. Shaw commented how fun the summer seemed to be for the staff, volunteers, and patrons and thanked the staff for their efforts. B. Taylor asked for public comment. There was no public comment.

D. Cost of Living Adjustments 2022 & 2023

K. LaRocca reported that library administration is working on a Request for Proposal (RFP) to seek a consulting firm to review the current compensation and classification of library employees and compare how we compare to area employers. In the meantime, there is room in this year's budget for a 1.5% cost-of-living adjustment. The adjustment for this year would include adjustments for starting pay for associates and librarians. The increase in starting pay will help in catching up with salary competition from the outside. The starting pay for an associate in 2022 would go from \$10.97 to \$11.13. The starting pay for a librarian would go from \$19.23 to \$19.52.

A 1.5% cost-of-living adjustment for next year was presented earlier in the meeting and was approved by the Board as part of the 2023 Budget. We are requesting that the adjustment should also be made to starting salaries. In 2023, this would make an associate's starting pay go from \$11.13 to \$11.30 and a librarian's starting pay go from \$19.52 to \$19.81. A vote of the Library Board is required to approve both the 2022 COLA and the changes in starting pay for both 2022 and 2023. Kelly provided the Board with examples of starting pay for similar neighboring library systems in our region and starting pay for local government's lowest paying positions.

B. Taylor asked when the 1.5% COLA for 2022 would start if approved at the meeting. Kelly said it will go into effect on the next paycheck. A. Shaw asked how our salaries compare to the school system. Kelly said that the school system's starting salary is higher than our librarian's salary. A. Shaw asked how many people have left the library this year for better-paying jobs elsewhere. B. Geiger stated that over the last 2-3 years we have lost approximately 10 librarians and 25 associates. C. Butler asked how many openings are there currently. Brent answered there are two department heads, two librarians, two full-time associates, and about 7 part-time positions. C. Butler stated that we must keep salary comparable to keep consistency in the library. A. Shaw mentioned the effect it has on morale to lose co-workers.

B. Taylor asked for public comment. There was no public comment. C. Butler moved to approve the 2022 Cost-of-living Adjustment. It was seconded by A. Shaw. All were in favor, none were opposed, and two were absent. Motion carried.

M. Reneau moved to approve the increase in starting pay for 2022 and 2023. It was seconded by S. Tosso. All were in favor, none were opposed, and two were absent. Motion carried.

E. Director's Report

K. LaRocca reported that the Slidell Branch parking lot is about 14-21 days away from completion. New gutters were installed at the Folsom Branch. The St. Tammany Parish Government Department of Engineering will facilitate projects moving forward, instead of the Facilities Department. The Back-to-School Bash at the Slidell Branch was a success. Library Card sign-up month is coming up in September. The library will participate in Food For Fines, where one non-perishable food item waives \$1 in fines. The Lacombe Branch will be closed next week for new carpet, paint, and furniture installation.

M. Reneau asked how the Lacombe patrons will check out items during the closure. B. Geiger explained that they have been publicizing the upcoming closure to be sure patrons know that it will be happening. The closest branches that patrons can utilize during the closure are the Mandeville or Slidell Branches. Brent explained that the branch is too small to complete the

renovations while open to the public. The Folsom and Pearl River branches were previously renovated in this same way. Kelly thanked the Friends of the Slidell Library for sponsoring the new circulation desk at Lacombe. Librarians offered outreach to the Bush Community Center and Little Feet First Daycare. Librarians were guests on the Check it Out TV Show and interviewed with The Lake 94.7 and the Highway 104.9. Brad Westmoreland has retired after 23 years of service. Staff attended meetings, webinars, and professional development courses. The website statistics show 65,521 sessions and 39,894 users visited the website from July 18th to August 17th. Kelly referenced the corrected June statistics as well as the July and year-to-date statistics.

3. OLD BUSINESS

A. Rules & Regulations Committee Update

K. LaRocca reported that the committee met on August 15th at the Causeway Branch to discuss the logistics of reviewing and updating Chapter 4 – Collection Management. They will be collecting policies from other libraries for review. The next meeting is scheduled for September 15th at the Causeway Branch.

B. Strategic Planning Committee Update

K. LaRocca reported that the consultants recently presented a preview of the results of the information collection efforts and community engagement for Library Administration, the Library Board, and the Strategic Planning Committee's review. Administration has begun to review the draft of the full report of data collection. The next step is a visioning workshop for staff, the Community Advisory Committee, and the Library Board. The consultants will visit in person for the Board's session and have suggested Saturday, October 22, 2022 as the ideal date.

C. St. Tammany Parish Library Foundation Update

A. Shaw reported that the totals from the Distinguished Speaker Event have been calculated. The total gross was \$33,680 and the net was \$26,020.22. It was the highest amount the Foundation has received from a Distinguished Speaker Event. The Foundation President has requested a wish list of needs from the library.

D. Friends of the Library Report

There was no report from the Friends of the Library.

4. Public Comment

There was public comment from Donna Bonnoitt. Ms. Bonnoitt stated there is a need for transparency and accountability to the residents of St. Tammany Parish. She stated that the library receives 5.78 mills of property tax and is the 6th highest property tax recipient. She stated that the Pride displays in June were not vetted with the public and that a schedule of possible displays should be provided to the public for approval. She stated that the public should be provided a list of all collection materials being considered for purchase for public approval prior to purchasing. She stated that people who offer public comment at board meetings should show proof that they are citizens and taxpayers of St. Tammany Parish.

There was public comment from Johanna Miner. Ms. Miner submitted a Statement of Concern about the book *Julian is a Mermaid* by Jessica Love and spoke of her concerns. She stated that the book has no page numbers, the child in the book removes his clothes several times, and his grandmother promotes his attraction to mermaids. She stated the book should not be available to children and should be removed from the library.

There was public comment from Diane Bruni. Ms. Bruni submitted a Statement of Concern about the book *My Rainbow* by DeShanna Neal and Trinity Neal. She spoke about the content of the book. She stated that the girl in the book was transgender. She stated that we should be careful of what we make children aware of. She said the book uses terminology beyond a child's understanding, such as cisgender and transgender. She asked the Board to have a conscience and hold accountable whomever is responsible for bringing books like that into the library system. She stated that children should not be made to carry the burden of understanding topics like that.

5. Adjournment

There being no further business, a motion to adjourn was made by M. Reneau and seconded by A. Shaw. The motion carried.

Mary Reneau, Secretary

**St. Tammany Parish Library - General Fund
Balance Sheet
August 31, 2022**

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ASSETS

Current Assets

Cash	\$	9,428,199.10
Cash - Health Claims		(15,505.22)
Due from Paylocity		0.00
Due from Bank		1,000.00
Returned Checks		0.00
Ad Valorem Receivable - 2021		0.00
Ad Valorem Receivable - 2022		7,578,666.64
Ad Valorem Receivable - 2020		0.00
Due from State of Louisiana		166,628.37
Prepaid Expenses		0.00

Total Current Assets **17,158,988.89**

Other Assets

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

Total Assets **\$ 17,160,969.89**

LIABILITIES AND FUND BALANCE

Current Liabilities

Accrued Salaries	\$	26,446.09
Deferred Inflows - Ad Valorem		40,662.00
Elective Benefits Payable		(2,064.00)
Retirement Payable		167,800.21
Health Claims Payable		57,234.55

Total Current Liabilities **290,078.85**

Fund Balance

Fund Balance		16,870,891.04
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Total Fund Balance **16,870,891.04**

Total Liabilities & Fund Balance **\$ 17,160,969.89**

**St. Tammany Parish Library-General Fund
Statement of Revenues and Expenditures
For the Eight Months Ending August 31, 2022**

	<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	\$ 947,333.33	\$ 7,597,847.18	11,444,000.00	3,846,152.82	66.39
State Revenue Sharing	20,966.67	167,733.36	252,628.00	84,894.64	66.40
Fines/Fees	7,210.94	50,016.23	61,000.00	10,983.77	81.99
Grants and Other	0.00	0.00	1,000.00	1,000.00	0.00
Interest Income	3,941.43	10,002.79	3,500.00	(6,502.79)	285.79
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Donations Received	0.00	21,739.89	50,000.00	28,260.11	43.48
Miscellaneous Income	0.00	14,200.21	14,200.00	(0.21)	100.00
Summer Reading Shirt Sales	0.00	1,316.77	1,350.00	33.23	97.54
Total Revenues	979,452.37	7,862,856.43	11,827,678.00	3,964,821.57	66.48
Expenditures					
Library Administration	586,286.24	3,441,047.80	5,555,000.00	2,113,952.20	61.95
Employee Benefits	156,125.48	1,224,680.90	1,982,592.00	757,911.10	61.77
Advertising,Dues & Subscriptio	2,119.88	18,853.51	40,500.00	21,646.49	46.55
Signage	0.00	676.66	3,000.00	2,323.34	22.56
Printing, Duplicating & Bindin	185.00	4,312.95	14,000.00	9,687.05	30.81
Promotional Production	978.13	5,329.26	7,500.00	2,170.74	71.06
Utilities	40,352.93	226,472.12	300,700.00	74,227.88	75.31
Communications	11,383.09	96,228.11	146,000.00	49,771.89	65.91
Leases	26,186.41	209,996.67	319,500.00	109,503.33	65.73
Maintenance of Property & Equi	38,192.47	404,733.55	538,500.00	133,766.45	75.16
Maintenance Services (Building	12,034.09	161,446.93	263,300.00	101,853.07	61.32
Professional Services	5,872.92	184,842.32	295,700.00	110,857.68	62.51
Insurance and Claims	0.00	216,477.21	220,026.00	3,548.79	98.39
Operating Supplies	15,042.17	97,228.01	148,000.00	50,771.99	65.69
Travel & Continuing Education	9,931.05	52,976.98	84,000.00	31,023.02	63.07
Public Relations/Programming	9,557.19	80,416.80	110,800.00	30,383.20	72.58
Capital Outlay-Non-Book Acq.	43,368.00	244,033.68	379,000.00	134,966.32	64.39
Capital Outlay-library Res. Ac	139,105.28	887,377.02	1,413,500.00	526,122.98	62.78
Capital Expenditures - Cameras	0.00	0.00	6,000.00	6,000.00	0.00
Total Expenditures	1,096,720.33	7,557,130.48	11,827,618.00	4,270,487.52	63.89
Excess of Revenues/(Expenditur	\$ (117,267.96)	\$ 305,725.95	60.00	(305,665.95)	509,543.25

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**St. Tammany Parish Library
Statement of Changes in Fund Balance
For the Eight Months Ending August 31, 2022**

Beginning Fund Balance	\$	16,565,165.09
Net Income		305,725.95
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Ending Fund Balance	\$	<u>16,870,891.04</u>

**St. Tammany Parish Library - General Fixed Asset Account Group
Balance Sheet
August 31, 2022**

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ASSETS

Fixed Assets		
Fixed Assets	\$	<u>13,958,944.25</u>
Total Assets		\$ <u><u>13,958,944.25</u></u>

FUND BALANCE

Fund Balance		
Investment in Gen. Fixed Asset	\$	<u>13,958,944.25</u>
Total Fund Balance		\$ <u><u>13,958,944.25</u></u>

SUPPLEMENTAL INFORMATION

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Eight Months Ending August 31, 2022

	<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	\$ 586,286.24	\$ 3,441,047.80	\$ 5,555,000.00	2,113,952.20	61.95
Total	\$ 586,286.24	\$ 3,441,047.80	\$ 5,555,000.00	2,113,952.20	61.95
Employee Benefits					
FICA/ Supplemental Retirement	\$ 12,955.98	\$ 76,755.02	\$ 108,600.00	31,844.98	70.68
Retirement Contributions	57,409.89	344,527.63	516,000.00	171,472.37	66.77
Health Insurance Expense	32,828.72	289,527.58	450,000.00	160,472.42	64.34
Health Trust	64,006.89	482,454.67	864,500.00	382,045.33	55.81
Worker's Compensation Expense	(11,076.00)	31,416.00	42,492.00	11,076.00	73.93
Employee Miscellaneous	0.00	0.00	1,000.00	1,000.00	0.00
Total	\$ 156,125.48	\$ 1,224,680.90	\$ 1,982,592.00	757,911.10	61.77
Advertising, Dues & Subscriptions					
Publication of Legal Notices	\$ 419.88	\$ 2,207.51	\$ 4,000.00	1,792.49	55.19
Membership Dues	0.00	1,945.00	9,500.00	7,555.00	20.47
Advertising	1,700.00	14,701.00	27,000.00	12,299.00	54.45
Total	\$ 2,119.88	\$ 18,853.51	\$ 40,500.00	21,646.49	46.55
Signage					
Signage	\$ 0.00	\$ 676.66	\$ 3,000.00	2,323.34	22.56
Total	\$ 0.00	\$ 676.66	\$ 3,000.00	2,323.34	22.56
Printing, Duplicating & Binding					
Printing	\$ 185.00	\$ 4,312.95	\$ 9,000.00	4,687.05	47.92
Book Binding	0.00	0.00	5,000.00	5,000.00	0.00
Total	\$ 185.00	\$ 4,312.95	\$ 14,000.00	9,687.05	30.81
Promotional Production					
Promotional Production	\$ 978.13	\$ 5,329.26	\$ 7,500.00	2,170.74	71.06
Total	\$ 978.13	\$ 5,329.26	\$ 7,500.00	2,170.74	71.06
Utilities					

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Eight Months Ending August 31, 2022

	<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>
Electricity	\$ 37,571.95	\$ 201,580.71	\$ 263,450.00	61,869.29	76.52
Gas	88.16	1,866.05	3,000.00	1,133.95	62.20
Water	2,692.82	23,025.36	34,250.00	11,224.64	67.23
Total	\$ 40,352.93	\$ 226,472.12	\$ 300,700.00	74,227.88	75.31
Communications					
Postage	\$ 105.70	\$ 10,342.52	\$ 9,000.00	(1,342.52)	114.92
Voice Line	7,502.39	55,559.10	88,500.00	32,940.90	62.78
Data Lines (Internet)	3,775.00	30,195.00	48,000.00	17,805.00	62.91
Courier/Shipping	0.00	131.49	500.00	368.51	26.30
Total	\$ 11,383.09	\$ 96,228.11	\$ 146,000.00	49,771.89	65.91
Leases					
Building Lease Expense	\$ 26,186.41	\$ 207,071.32	\$ 311,000.00	103,928.68	66.58
Equipment Lease Expense	0.00	2,925.35	6,000.00	3,074.65	48.76
Vehicle Lease Expense	0.00	0.00	2,500.00	2,500.00	0.00
Total	\$ 26,186.41	\$ 209,996.67	\$ 319,500.00	109,503.33	65.73
Maintenance of Property & Equipment					
Custodial and Janitorial	\$ 16,605.01	\$ 137,120.19	\$ 210,000.00	72,879.81	65.30
Grounds/Lawn Maintenance	6,586.00	52,225.00	85,000.00	32,775.00	61.44
Maintenance Supplies	461.60	6,508.21	8,000.00	1,491.79	81.35
Fuel & Lube	3,522.64	25,027.89	30,000.00	4,972.11	83.43
Vehicle Repairs	0.00	1,568.41	6,000.00	4,431.59	26.14
Small Tools	578.94	1,368.70	3,000.00	1,631.30	45.62
Office Machine & Equip Repair	390.70	697.69	1,000.00	302.31	69.77
Network Utility Software	10,006.37	96,399.47	105,000.00	8,600.53	91.81
Automation System Maintenance	0.00	27,477.12	28,500.00	1,022.88	96.41
Polaris Maintenance	0.00	51,263.12	54,000.00	2,736.88	94.93
PC Network Maintenance & Repai	41.21	5,077.75	8,000.00	2,922.25	63.47
Total	\$ 38,192.47	\$ 404,733.55	\$ 538,500.00	133,766.45	75.16
Maintenance of Services (Buildings)					
Physical Plant	\$ 7,235.57	\$ 108,782.76	\$ 148,000.00	39,217.24	73.50
Plumbing, Heating and AC	1,613.25	34,090.45	66,500.00	32,409.55	51.26
Electrical	1,401.33	5,317.55	8,000.00	2,682.45	66.47
Sanitation	683.94	5,324.19	11,000.00	5,675.81	48.40
Pest Control	1,100.00	4,490.00	7,000.00	2,510.00	64.14
Termite Contract	0.00	503.00	7,800.00	7,297.00	6.45

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Eight Months Ending August 31, 2022

	<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>
Carpet Cleaning	0.00	2,938.98	15,000.00	12,061.02	19.59
Total	\$ 12,034.09	\$ 161,446.93	\$ 263,300.00	101,853.07	61.32
Professional Services					
Payroll Service Fees	\$ 2,697.02	\$ 22,834.83	\$ 33,500.00	10,665.17	68.16
Financial	765.00	37,703.87	40,000.00	2,296.13	94.26
Consultants	2,007.90	47,594.07	90,000.00	42,405.93	52.88
Security	403.00	3,976.79	10,000.00	6,023.21	39.77
Web Design Consultant	0.00	72,732.76	77,200.00	4,467.24	94.21
Movers	0.00	0.00	45,000.00	45,000.00	0.00
Total	\$ 5,872.92	\$ 184,842.32	\$ 295,700.00	110,857.68	62.51
Insurance and Claims					
Library Property Insurance	\$ 0.00	\$ 132,637.21	\$ 135,500.00	2,862.79	97.89
Flood Insurance	0.00	23,424.00	23,500.00	76.00	99.68
Vehicle Insurance	0.00	42,860.00	42,950.00	90.00	99.79
LBOC Liability	0.00	4,076.00	4,076.00	0.00	100.00
General Liability	0.00	13,480.00	14,000.00	520.00	96.29
Total	\$ 0.00	\$ 216,477.21	\$ 220,026.00	3,548.79	98.39
Operating Supplies					
Office Supplies	\$ 2,512.99	\$ 19,638.75	\$ 25,000.00	5,361.25	78.56
Bank Service Charges	1,583.59	10,399.83	16,000.00	5,600.17	65.00
Book Preparation Supplies	4,046.61	26,302.52	38,000.00	11,697.48	69.22
Computer/Printer Supplies	6,255.31	36,008.51	61,000.00	24,991.49	59.03
Programming Supplies	643.67	4,878.40	8,000.00	3,121.60	60.98
Total	\$ 15,042.17	\$ 97,228.01	\$ 148,000.00	50,771.99	65.69
Travel and Continuing Education					
Staff Travel - Local	\$ 1,890.60	\$ 12,937.99	\$ 20,000.00	7,062.01	64.69
Library In-service Training	0.00	4,875.03	9,000.00	4,124.97	54.17
Conventions & Seminars	8,040.45	35,163.96	55,000.00	19,836.04	63.93
Total	\$ 9,931.05	\$ 52,976.98	\$ 84,000.00	31,023.02	63.07
Public Relations/Programming					
Summer Reading Program	\$ 947.45	\$ 37,816.25	\$ 45,000.00	7,183.75	84.04
Summer Reading T-shirts	0.00	5,834.64	5,800.00	(34.64)	100.60

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St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Eight Months Ending August 31, 2022

	<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>
Adult Programming	6,856.15	22,776.10	33,000.00	10,223.90	69.02
Young Adult Programming	556.02	8,960.96	15,000.00	6,039.04	59.74
Juvenile Programming	1,197.57	5,028.85	12,000.00	6,971.15	41.91
Total	\$ 9,557.19	\$ 80,416.80	\$ 110,800.00	30,383.20	72.58
Capital Outlay-Non-Book Acq					
Landscape Additions	\$ 0.00	\$ 14,803.80	\$ 23,000.00	8,196.20	64.36
Imp Phys Plant	18,984.49	52,734.49	132,000.00	79,265.51	39.95
Vehicles	0.00	27,841.26	28,000.00	158.74	99.43
Office Equip, Furn & Shelving	1,429.10	29,170.46	70,000.00	40,829.54	41.67
PC Network	22,558.51	116,686.17	120,000.00	3,313.83	97.24
Integrated Lib Automation Sys	0.00	0.00	1,000.00	1,000.00	0.00
Audio/Visual Equipment	395.90	2,797.50	5,000.00	2,202.50	55.95
Total	\$ 43,368.00	\$ 244,033.68	\$ 379,000.00	134,966.32	64.39
Capital Outlay-Library Res. Acq.					
Adult Books	\$ 22,388.00	\$ 127,713.16	\$ 205,000.00	77,286.84	62.30
Lease/Purchase Books	0.00	18,363.24	18,400.00	36.76	99.80
Juvenile Books	8,380.78	36,181.31	105,000.00	68,818.69	34.46
Young Adults	1,017.45	6,719.85	15,000.00	8,280.15	44.80
Music Recordings	160.47	1,550.38	4,000.00	2,449.62	38.76
Adult Reference	6,103.79	69,207.28	111,000.00	41,792.72	62.35
Juvenile Reference	0.00	7,651.51	45,000.00	37,348.49	17.00
Periodicals	17,047.04	44,122.72	50,000.00	5,877.28	88.25
Audio Recordings	314.92	4,130.93	12,600.00	8,469.07	32.79
Video Recordings	3,947.82	28,138.60	69,000.00	40,861.40	40.78
Genealogy	1,081.89	2,402.26	5,000.00	2,597.74	48.05
Microfilm	0.00	0.00	15,000.00	15,000.00	0.00
Downloadable Media	34,263.64	283,520.62	404,000.00	120,479.38	70.18
CD/Software	1,282.50	67,473.03	92,500.00	25,026.97	72.94
Internet Database Subscription	43,116.98	190,202.13	262,000.00	71,797.87	72.60
Total	\$ 139,105.28	\$ 887,377.02	\$ 1,413,500.00	526,122.98	62.78
Capital Expenditures					
Capital Expenditures - Cameras	\$ 0.00	\$ 0.00	\$ 6,000.00	6,000.00	0.00
Total	\$ 0.00	\$ 0.00	\$ 6,000.00	6,000.00	0.00

Health Insurance Update – Leon Golemi

Leon Golemi will give the update on health benefits for the year. He will have a recommendation for both the health insurance network provider and the stop loss reinsurance that will need to be approved. His documentation follows this page.



A UnitedHealthcare Company

St Tammany Parish Library

2022-2023 Medical Benefit Summary

Summary of Benefits	Ochsner	UHC Network
Calendar Year Deductible	\$500 Individual \$1000 Family	\$500 Individual \$1000 Family
Out of Pocket Annual Maximum <i>(Includes Deductible and Coinsurance)</i>	\$3000 Individual \$6000 Family	\$3000 Individual \$6000 Family
Physician Office Visit	Plan Pays 100% <i>after Deductible</i>	85 % Coinsurance <i>after</i> Deductible
Chiropractic Services	85% Coinsurance <i>after Deductible</i>	85% Coinsurance <i>after Deductible</i>
Preventative Care <ul style="list-style-type: none"> • Office Visit • Lab & X-Ray performed as part of annual physical by a network provider. • Includes: Routine adult physical exam & immunizations, Well woman exam, Mammogram, Well child exam, Certain diagnostic procedures 	Plan Pays 100% <i>(deductible waived)</i>	Plan Pays 100% <i>(deductible waived)</i>
Urgent Care Visit	\$75 Co-pay then 85% Coinsurance <i>(deductible waived)</i>	\$75 Co-pay then 85% Coinsurance <i>(deductible waived)</i>
Emergency Room Facility Charge	\$150 Co-pay then 85% Coinsurance <i>(deductible waived)</i>	\$150 Copay then 85% Coinsurance <i>(deductible waived)</i>
Inpatient Hospital Charges	Plan Pays 100% <i>after Deductible</i>	85% Coinsurance <i>after Deductible</i>
Durable Medical Equipment	85% Coinsurance <i>after Deductible</i>	85% Coinsurance <i>after Deductible</i>
Mental Health Benefits	Plan Pays 100 % <i>after Deductible</i>	85% Coinsurance <i>after Deductible</i>
Home Health Care	Plan Pays 100% <i>after</i> Deductible	Plan Pays 100% <i>after Deductible</i>
Outpatient Hospital Lab & X-Ray	Plan Pays 100% <i>after Deductible</i>	85% Coinsurance <i>after Deductible</i>
Outpatient Hospital Surgery	Plan Pays 100% <i>after Deductible</i>	Plan Pays 100% <i>after Deductible</i>
Miscellaneous Services	85% <i>after Deductible</i>	85% <i>after Deductible</i>



A UnitedHealthcare Company

St Tammany Parish Library 2022-2023 Medical Benefit Summary

Summary of Benefits	Ochsner	UHC Network
Teladoc Services (General Medicine & Behavioral Health)	Plan Pays 100% <i>(deductible waived)</i>	Plan Pays 100% <i>(deductible waived)</i>
Physical and other Therapies (Basic Benefit = 25 Visits)	Plan Pays 100% <i>after Deductible</i>	85% Coinsurance <i>after Deductible</i>
Vaccines & Immunizations	Plan Pays 100% <i>(deductible waived)</i>	Plan Pays 100% <i>(deductible waived)</i>
Vision Benefits (1 per Cal Year; Max Benefit: Exam-\$75; Lenses-\$60; Frames-\$50; Contacts-\$120)	Plan Pays 100% <i>(deductible waived)</i>	Plan Pays 100% <i>(deductible waived)</i>

Notes: 1. **Out-of-Network Charges: Deductible-\$1500/\$3000; Coinsurance-50%; Out-of-Pocket Maximum-\$8000/\$16,000**

2. **Not All Outpatient Surgical Centers or Facilities are covered by your Plan. Please check with UMR before scheduling any surgery.**

2022-23 Pharmacy Benefit Summary

Three Tier Prescription Drug Plan	In-Network Magellan Rx	Out-of-Network
Generic	\$15 Co-pay	50% Coinsurance
Preferred Brand Name	\$35 Co-pay	50% Coinsurance
Non-preferred Brand Name	\$70 Co-pay	50% Coinsurance
Specialty Medications	20% Co-Ins*	Not Covered

*Co-insurance applies until annual Out of Pocket Maximum is reached

Note: Specialty Medications will be dispensed through the **Magellan Rx Value Max facility** or the **Payed Health** programs. Products distributed by Magellan Rx, as well as products covered by a plan member's prescription or medical benefit plan, may change from time to time. Call **800-424-0472** for specific medications available through Magellan Rx.

Annual Aggregate Stop Loss Results



Plan Holder Name: **ST TAMMANY PARISH LIBRARY**
 Stoploss Plan Number: 417007410598
 Plan Number: 767000410598
 Contract Year: 1/1/2022 -12/31/2022
 Contract Type: 1212
 Minimum Attachment Point Percent: 100.00%
 Aggregate Attachment Point: \$1,016,470.00
 Monthly Aggregate Attachment: Single \$629.89
 Family \$1,645.65
 Coverages Included: Medical & RX
 Carrier: IOA Re-American Natl

Month	Single EE Count	Family EE Count	Actual Attachment Point Calc	Medical Claims	Pharmacy Claims	Other Eligible Claims	Total Monthly Claims	Total Exclusions	Specific Claims Requested	Monthly Eligible Stop Loss Claims	YTD Eligible Stop Loss Claims	Specific Claims Received
January	79	22	\$85,965.61	\$4,919.60	\$7,434.50	\$0.00	\$12,354.10	\$0.00	\$0.00	\$12,354.10	\$12,354.10	\$0.00
February	80	21	\$84,949.85	\$24,121.58	\$32,651.83	\$232.82	\$57,006.23	\$0.00	\$0.00	\$57,006.23	\$69,360.33	\$0.00
March	82	21	\$86,209.63	\$54,651.36	\$27,001.05	\$124.01	\$81,776.42	\$0.00	\$0.00	\$81,776.42	\$151,136.75	\$0.00
April	82	21	\$86,209.63	\$47,410.43	\$36,299.25	\$38.03	\$83,747.71	\$0.00	\$0.00	\$83,747.71	\$234,884.46	\$0.00
May	83	21	\$86,839.52	\$14,426.36	\$23,151.98	\$28.31	\$37,606.65	\$0.00	\$0.00	\$37,606.65	\$272,491.11	\$0.00
June	83	21	\$86,839.52	\$37,084.44	\$42,025.97	\$157.93	\$79,268.34	\$0.00	\$0.00	\$79,268.34	\$351,759.45	\$0.00
July	84	21	\$87,469.41	\$25,050.62	\$37,240.69	(\$172.77)	\$62,118.54	\$0.00	\$0.00	\$62,118.54	\$413,877.99	\$0.00
August	85	21	\$88,099.30	\$41,375.55	\$30,343.33	\$0.00	\$71,718.88	\$0.00	\$0.00	\$71,718.88	\$485,596.87	\$0.00
Run In Laser								\$0.00		\$0.00	\$0.00	
Totals	658	169	\$692,582.47	\$249,039.94	\$236,148.60	\$408.33	\$485,596.87	\$0.00	\$0.00	\$485,596.87	\$485,596.87	\$0.00

FINAL ELIGIBLE AGGREGATE STOP LOSS CLAIMS: **\$485,596.87**

Attachment Point is the Maximum of the following annual numbers:

- (1) Min attachment point amount: (100% of Min Agg Attachment point) x # months \$677,646.67
 - (2) Actual attachment point (each mo x factors): \$692,582.47
- FINAL ATTACHMENT POINT** **\$692,582.47**

Percentage of Attachment Point **70.11%**

This is an unaudited report and subject to Audit at the end of the plan year.



St. Tammany Parish Library

Effective January 1st, 2023

Group Health Plan	2020	2021	2022	2023 - Renewal	2023 - Option 1	2023 - Option 2
Reinsurance Carrier	American National	American National	American National	American National	US Fire	Companion Life
TPA	UMR	UMR	UMR	UMR	UMR	UMR
Network	United Healthcare					
Specific Contract Basis	12/15 Medical & Rx					
Aggregate Contract Basis	12/12 Medical & Rx					
Specific Stop Loss Deductible	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Unlimited Benefit						
<u>Employee Number*</u>						
Single	85	85	85	85	85	85
Family	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>
TOTAL EE's	106	106	106	106	106	106
<u>Specific Premium</u>						
Single	\$ 272.09	\$ 268.45	\$ 263.45	\$ 231.14	\$ 258.86	\$ 217.53
Family	\$ 734.06	\$ 745.48	\$ 740.48	\$ 645.77	\$ 635.14	\$ 637.50
<u>Aggregate Premium PEPM</u>	\$ 11.66	\$ 11.68	\$ 11.68	\$ 9.99	\$ 17.61	\$ 7.06
<u>Administration Fee PEPM - UMR</u>	\$ 54.16	\$ 54.76	\$ 55.06	\$ 57.69	\$ 57.69	\$ 57.69
<u>Annual Fixed Costs</u>	\$ 546,240.00	\$ 546,192.00	\$ 540,213.00	\$ 482,348.00	\$ 519,874.00	\$ 464,892.00
<i>Compared to Current (2022)</i>				<i>Less \$57.9k</i>	<i>Less \$20.3k</i>	<i>Less \$75.3k</i>
<u>Aggregate Factors (Claims Exposure)</u>						
Single	\$ 633.39	\$ 614.61	\$ 629.89	\$ 703.10	\$ 695.33	\$ 674.32
Family	\$ 1,588.94	\$ 1,586.17	\$ 1,645.65	\$ 1,798.89	\$ 1,840.50	\$ 1,771.12
<u>Annual Aggregate Exposure</u>	\$ 1,046,471.00	\$ 1,026,617.00	\$ 1,057,192.00	\$ 1,170,481.00	\$ 1,173,042.00	\$ 1,134,129.00
<i>Compared to Current (2022)</i>				<i>Plus \$113.3k</i>	<i>Plus \$115.9k</i>	<i>Plus \$76.9k</i>
<u>Lasers:</u>	<i>Member "A" + \$35k</i>	<i>Member "A" + \$50k</i>	<i>Member "A" + \$25k</i>	<i>Member "A" + \$30k</i>	<i>Member "A" + \$35k</i>	<i>Member "A" + \$20k</i>
<i>Aggregate Premium includes Terminal Liability</i>		<i>Member "B" + \$40k</i>	<i>Member "B" + \$15k</i>	<i>Member "B" + \$15k</i>	<i>Member "B" + \$35k</i>	<i>Member "B" + \$15k</i>

* Assumes 8/21/22 enrollment

St Tammany Parish Library

GROUP HEALTH Plan - Market Analysis

Effective JANUARY 1, 2023

Benefit (In-Network)		STPL Health Plan	UHC Fully Insured	Blue Cross Fully Insured	Humana Fully Insured
Calendar Year Deductible		\$500	\$500	\$1,500	\$500
Out of Pocket Maximum		\$3,000	\$4,000	\$4,750	\$3,000
Physician Office Visit		85%/15% after deductible	Co-pay \$25 PCP \$45 Specialist	\$40 c/p PCP \$55 c/p Specialist	85%/15% after deductible
Co-insurance		85%/15%	80% / 20%	80% / 20%	85%/15%
Hospital Services		85%/15% after deductible	80%/20% after deductible	80%/20% after deductible	85%/15% after deductible
Most Other Services		85%/15% after deductible	80%/20% after deductible	80%/20% after deductible	85%/15% after deductible
RX Drug Deductible		-0-	-0-	-0-	-0-
Rx Drug Benefits		\$15/\$35/\$70	\$10/\$35/\$70	\$15/\$40/\$70	\$15/\$35/\$70
Emergency Room		\$150 c/p 85%/15%	80%/20% after deductible	80%/20% after deductible	\$150 c/p 85%/15%
Out of Network Benefits		Yes	Yes	Yes	Yes
Coverage Tier		Maximum Exposure	Premium Cost	Premium Cost	Premium Cost
Employee Only	85				
Employee & Spouse	7				
Employee & Child(ren)	7				
Employee & Family	7				
Total Monthly		\$125,725.00	\$129,984.00		<i>Declined</i>
Total Annual		\$1,508,694.00	\$1,559,804.00	<i>TBD</i>	<i>to Quote</i>
		Expected Costs			
		\$109,162.00			
		\$1,309,943.00			

2021 Audit Report – John Murray, CPA, CGFM LaPorte

John Murray will present the audit for the 2021 fiscal year. The audit report follows this page.

ST. TAMMANY PARISH LIBRARY

Audit of Financial Statements

December 31, 2021



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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, 2021, 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, 2021, 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.

Correction of Error

As described in Note 13 to the financial statements prepaid expenses were understated by \$118,052 and capital assets were overstated by \$36,727 requiring an adjustment to beginning net position. Our opinion is not modified with respect to this matter.

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.

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 33, the pension schedules on pages 34 and 35, and the schedule of changes in net OPEB liability and related ratios on page 36, 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

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 May 3, 2022 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

Covington, LA
May 3, 2022

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

ST. TAMMANY PARISH LIBRARY
Statement of Net Position
December 31, 2021

	Governmental Activities
Assets	
Cash	\$ 5,302,370
Intergovernmental Receivable - Ad Valorem Taxes, Net	11,328,967
Intergovernmental Receivable - State Revenue Sharing	251,523
Other Receivables	2,947
Deposits	1,981
Prepaid Expenses and Other Current Assets	181,717
Net Pension Asset	1,084,095
Capital Assets, Net of Accumulated Depreciation	<u>3,427,247</u>
Total Assets	<u>21,580,847</u>
Deferred Outflows of Resources	
Deferred Outflows Related to Pension Obligation	1,125,624
Deferred Outflows Related to Other Postemployment	<u>85,850</u>
Total Deferred Outflows of Resources	<u>1,211,474</u>
Liabilities	
Accounts Payable	4,641
Accrued Payroll Liabilities	363,884
Claims Payable	148,211
Compensated Absences	551,412
Net Other Postemployment Benefit Obligation (OPEB)	<u>1,373,281</u>
Total Liabilities	<u>2,441,429</u>
Deferred Inflows of Resources	
Deferred Inflows Related to Pension Obligation	2,262,136
Deferred Inflows Related to Other Postemployment	<u>44,792</u>
Total Deferred Inflows of Resources	<u>2,306,928</u>
Net Position	
Net Investment in Capital Assets	3,427,247
Unrestricted	<u>14,616,717</u>
Total Net Position	<u><u>\$ 18,043,964</u></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, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Library	\$ 11,037,027	\$ 49,665	\$ 110,801	\$ (10,876,561)
General Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net				11,432,819
Intergovernmental Revenue - State Revenue Sharing				251,523
Miscellaneous Revenues				1,267
Earnings on Investments				1,142
Total General Revenues				<u>11,686,751</u>
Change in Net Position				<u>810,190</u>
Net Position, Beginning of Year				<u>17,152,449</u>
Prior Period Adjustment				<u>81,325</u>
Net Position, Beginning of Year, Restated				<u>17,233,774</u>
Net Position, End of Year				<u>\$ 18,043,964</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, 2021

	General Fund
Assets	
Cash	\$ 5,302,370
Intergovernmental Receivable - Ad Valorem Taxes, Net	11,328,967
Intergovernmental Receivable - State Revenue Sharing	251,523
Other Receivables	2,947
Prepaid Expenses	181,717
Deposits	<u>1,981</u>
Total Assets	<u>\$ 17,069,505</u>
Liabilities	
Accounts Payable	\$ 4,641
Accrued Payroll Liabilities	363,884
Claims Payable	<u>148,211</u>
Total Liabilities	<u>516,736</u>
Deferred Inflows of Resources	
Unavailable Ad Valorem Taxes	<u>358,970</u>
Total Deferred Inflows of Resources	<u>358,970</u>
Fund Balance	
Nonspendable	181,717
Assigned	4,667,000
Unassigned	<u>11,345,082</u>
Total Fund Balance	<u>16,193,799</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 17,069,505</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, 2021

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

Total Fund Balance	\$ 16,193,799
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,427,247
Deferred inflows of resources - unavailable ad valorem taxes are not reported on government-wide financial statements.	358,970
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(551,412)
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.	(1,136,512)
The Library follows the requirements of GASB Statement No. 75, which provides for the recognition of OPEB and related deferred outflows and inflows of resources.	41,058
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:	
Net Pension Asset	1,084,095
Net Other Postemployment Benefit Obligation (OPEB)	<u>(1,373,281)</u>
Net Position of Governmental Activities	<u><u>\$ 18,043,964</u></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, 2021

	General Fund
Revenues	
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 11,114,511
Intergovernmental Revenue - State Revenue Sharing	251,523
Fines and Fees	49,665
Donations	9,056
Grants	49,765
Earnings on Investments	1,142
Miscellaneous Revenues	<u>1,267</u>
Total Revenues	<u>11,476,929</u>
Expenditures	
Library	
Personnel Services	7,295,148
Operating Services	3,120,542
Capital Outlay	<u>1,279,920</u>
Total Expenditures	<u>11,695,610</u>
Net Change in Fund Balance	<u>(218,681)</u>
Fund Balance, Beginning of Year	16,294,428
Prior Period Adjustment	<u>118,052</u>
Fund Balance, Beginning of Year, Restated	<u>16,412,480</u>
Fund Balance, End of Year	<u><u>\$ 16,193,799</u></u>

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, 2021

Net Change in Fund Balance - Total Governmental Fund	\$ (218,681)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>	
	392,367
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund:</p>	
Change in Unavailable Ad Valorem Taxes	318,308
Contributions Made to Retirement Plan by Other Governments	51,980
<p>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:</p>	
Compensated Absences Payable	(18,774)
Change in the Net Pension Liability and Related Deferred Amounts	386,008
Change in Other Postemployment Benefit Obligation (OPEB) and Related Deferred Outflows and Inflows of Resources	<u>(101,018)</u>
Change in Net Position of Governmental Activities	<u>\$ 810,190</u>

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 Louisiana Revised Statute 25:215(b)(9); these functions were previously provided by the Parish. During 2021, 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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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 non-current) 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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus / Basis of Accounting (Continued)

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. 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 2021. These amendments are reflected in the budgetary comparison schedule of this report.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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.

Receivables

Receivables are reported net of estimated uncollectible amounts. The allowance for uncollectible amounts was \$270,510, which represents 2% of the total ad valorem tax receivable at December 31, 2021. 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 asset 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 \$887,553 for the year ended December 31, 2021.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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 non-current 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.

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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Adoption of New Accounting Pronouncement

In the current year, the Library adopted GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of GASB 89 are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The adoption of this standard did not have an impact on the financial statements or the notes to the financial statements.

New Accounting Pronouncements

The GASB issued Statement No. 87, *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of GASB 87 to reporting periods beginning after June 15, 2021.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. The Statement is effective for fiscal years beginning after June 15, 2022.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This Statement amends Questions 4.3 and 4.5 of Implementation Guide 201-2. The requirements of this Statement related to the accounting and financial reporting for Internal Revenue Code Section 457 plans are effective for fiscal years beginning after June 15, 2021.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2021:

Demand Deposits	<u>\$ 5,302,370</u>
-----------------	---------------------

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, 2021, \$5,373,277 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.

Note 3. Assigned Fund Balance

At December 31, 2021, 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	500,000
Causeway Branch Furniture	24,000
Mandeville Branch Furniture	<u>168,000</u>
Total	<u><u>\$ 4,667,000</u></u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 4. Capital Assets

Capital assets activity for the year ended December 31, 2021 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
Library Materials	8,001,322	1,061,977	(711,790)	8,351,509
Vehicles	229,896	-	-	229,896
Computers	51,903	112,185	-	164,088
Building Improvements	1,781,605	9,100	(10,824)	1,779,881
Furniture and Equipment	1,759,795	96,658	-	1,856,453
Total Capital Assets Being Depreciated	11,873,985	1,279,920	(722,614)	12,431,291
Less Accumulated Depreciation for:				
Artwork	(24,544)	(7,066)	-	(31,610)
Library Materials	(6,844,223)	(658,816)	675,064	(6,827,975)
Vehicles	(161,956)	(20,975)	-	(182,931)
Computers	(33,831)	(8,232)	-	(42,063)
Building Improvements	(844,801)	(69,568)	10,824	(903,545)
Furniture and Equipment	(1,366,309)	(122,896)	-	(1,489,205)
Total Accumulated Depreciation	(9,275,663)	(887,553)	685,888	(9,477,329)
Total Capital Assets Being Depreciated, Net	2,598,322	392,367	(36,726)	2,953,962
Capital Assets, Net	\$ 3,071,607	\$ 392,367	\$ (36,726)	\$ 3,427,247

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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 6. State Revenue Sharing

State revenue sharing is an arrangement whereby local governments are reimbursed by 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 \$251,523 for the year ended December 31, 2021. Receivables for state revenue sharing for the year ended December 31, 2021 were \$251,523.

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.

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2021. These liabilities are reported at their present value of \$148,211. Changes in the balances of claims liabilities during the years ended December 31, 2021, 2020, and 2019 were as follows:

	2021	2020	2019
Beginning of Year Liability	\$ 57,235	\$ 68,936	\$ 64,894
Claims and Changes in Estimates	1,123,165	853,618	1,021,295
Claims Payments	(1,032,189)	(865,319)	(1,017,253)
Balance at Fiscal Year End	\$ 148,211	\$ 57,235	\$ 68,936

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 7. Risk Management (Continued)

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,057,401 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

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

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Plan Description (Continued)

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 12.25% of annual covered salary for the year ended December 31, 2021.

As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior year. The Library's contributions to PERS for the years ended December 31, 2021, 2020, and 2019 were \$505,912, \$507,438, and \$453,715, respectively, which is equal to the required contribution.

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

At December 31, 2021, the Library reported a net pension asset of \$1,084,095 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, 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, 2020, the Library's proportion was 0.618277%.

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, 2021, the Library recognized pension expense of \$118,554. At December 31, 2021, 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	\$ 263,940	\$ 129,393
Changes in Assumptions	354,682	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	2,115,839
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	1,090	16,904
Library Contributions Subsequent to the Measurement Date	505,912	-
Total	<u>\$ 1,125,624</u>	<u>\$ 2,262,136</u>

In the year ending December 31, 2021, \$505,912 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
2022	\$ (463,130)
2023	(161,067)
2024	(672,564)
2025	<u>(345,663)</u>
Total	<u>\$ (1,642,424)</u>

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, 2021 is as follows:

Valuation Date	December 31, 2020
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 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

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, 2020 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
	<u>100%</u>	<u>5.00%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Normal Return		<u>7.00%</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>\$ 2,273,031</u>	<u>\$ (1,084,095)</u>	<u>\$ (3,895,619)</u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 9. 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.

Note 10. 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, 2021, the Library contributed \$54,149 to the plan on behalf of the retirees.

Employees Covered by Benefit Terms

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	16
Active Plan Members	<u>108</u>
Total	<u><u>124</u></u>

Total OPEB Liability

The Library's total OPEB liability of \$1,373,281 was determined by an actuarial valuation as of December 31, 2020 and measured as of December 31, 2021.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 10. Other Postemployment Benefits (OPEB) (Continued)

Total OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2021 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	2.12% annually (beginning of year) 2.06% 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

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions.

Changes in the Total OPEB Liability

	Net Liability
Balance at January 1, 2021	\$ 1,286,350
Changes for the Year	
Service Cost	102,936
Interest Cost	28,879
Differences between Expected and Actual Experience	-
Changes in Assumptions	9,265
Benefit Payments	<u>(54,149)</u>
Net Changes for the Year	<u>86,931</u>
Balance as of December 31, 2021	<u><u>\$ 1,373,281</u></u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 10. Other Postemployment Benefits (OPEB) (Continued)

Changes in the Total OPEB Liability (Continued)

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 (1.06%) or one percentage point higher (3.06%) than the current discount rate:

	1.0% Decrease	Discount Rate 2.06%	1.0% Increase
Net OPEB Liability	\$ 1,550,000	\$ 1,373,281	\$ 1,224,000

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	\$ 1,303,000	\$ 1,373,281	\$ 1,456,000

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

For the year ended December 31, 2021, the Library recognized OPEB expense of \$96,444. At December 31, 2021, 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	\$ 85,850	
Differences Between Actual and Expected Experience	-	44,792
Total	\$ 85,850	\$ 44,792

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
2022	\$ 32,891
2023	6,053
2024	2,114
Total	\$ 41,058

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Operating Leases

The Library leases the Causeway Branch in Mandeville, the temporary Covington Branch, its reference center, its administration offices, and its technical services building. These leases have been classified as operating leases and, as such, rental payments have been recorded as operating expenditures. Total rent expense under these leases for the year ended December 31, 2021 was \$300,509. Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2022	\$ 167,472
2023	<u>97,875</u>
Total	<u>\$ 265,347</u>

Note 12. Compensation of Board Members

No compensation was paid to board members for the year ended December 31, 2021.

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.

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.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 13. Commitments (Continued)

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
2022	\$ 423,694
2023	424,165
2024	428,456
2025	431,669
2026	<u>434,031</u>
Total	<u><u>\$ 2,142,015</u></u>

Note 14 Prior Period Adjustment

The government-wide financial statements include a prior period adjustment increasing net position by \$81,325 which corrects an error on the December 31, 2020 financial statements related to an understatement of prepaid expenses and an overstatement of capital assets. Accordingly, the balances in prepaid expenses and capital assets have all been adjusted to reflect the correction of this error.

REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 2021

	Budgetary Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 10,551,923	\$ 11,300,476	\$ 11,114,511	\$ (185,965)
Intergovernmental Revenue - State Revenue Sharing	251,523	251,600	251,523	(77)
Fines and Fees	100,000	48,000	49,665	1,665
Donations	21,000	31,000	9,056	(21,944)
Grants	-	50,765	49,765	(1,000)
Earnings on Investments	15,000	1,400	1,142	(258)
Miscellaneous Revenue	1,500	1,744	1,267	(477)
Total Revenues	10,940,946	11,684,985	11,476,929	(208,056)
Expenditures				
Library				
Personnel Services	7,426,500	7,276,319	7,295,148	(18,829)
Operating Services	2,253,050	2,655,062	3,120,542	(465,480)
Capital Outlay	1,261,000	1,971,230	1,279,920	691,310
Total Expenditures	10,940,550	11,902,611	11,695,610	207,001
Net Change in Fund Balance	\$ 396	\$ (217,626)	(218,681)	\$ (1,055)
Fund Balance, Beginning of Year, Restated			<u>16,412,480</u>	
Fund Balance, End of Year			<u>\$ 16,193,799</u>	

See independent auditor's report.

ST. TAMMANY LIBRARY
Schedule of Library's Proportionate Share of the
Net Pension Liability
For the Year Ended December 31, 2021

	2021	2020	2019	2018	2017	2016	2015
Library's Portion of the Net Pension Liability (Asset)	0.618277%	0.617355%	0.638432%	0.649030%	0.640436%	0.632207%	0.647096%
Library's Proportionate Share of the Net Pension Liability (Asset)	\$(1,084,095)	\$ 29,062	\$ 2,833,590	\$ (481,741)	\$ 1,318,986	\$ 1,664,151	\$ 176,921
Library's Covered Payroll	\$ 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	-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)	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 LIBRARY
Schedule of Library's Contributions to
Defined Benefit Pension Plan
For the Year Ended December 31, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 505,912	\$ 507,438	\$ 453,715	\$ 421,958	\$ 468,130	\$ 469,812	\$ 489,477
Contributions in Relation to the Contractually Required Contribution	(505,912)	(507,438)	(453,715)	(421,958)	(468,130)	(469,812)	(489,477)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library's Covered Payroll	\$ 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	12.77%	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 LIBRARY
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2021

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 102,936	\$ 88,959	\$ 80,374	\$ 77,208
Interest Cost	28,879	34,475	43,063	36,125
Difference between Expected and Actual Experience	-	(92,264)	-	-
Changes in Assumptions	9,265	108,341	121,968	(69,528)
Benefit Payments	(54,149)	(44,826)	(47,354)	(46,252)
Net Change in OPEB Liability	86,931	94,685	198,051	(2,447)
Total OPEB Liability - Beginning	1,286,350	1,191,665	993,614	996,061
Total OPEB Liability - Ending	<u>\$ 1,373,281</u>	<u>\$ 1,286,350</u>	<u>\$ 1,191,665</u>	<u>\$ 993,614</u>
Covered Employee Payroll	\$ 4,356,955	\$ 4,356,955	\$ 3,980,000	\$ 3,902,330
Net OPEB Liability as a Percentage of Covered-Employee Payroll	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, 2021.

Changes in Assumptions. The discount rate as of December 31, 2020 was 2.06% and it decreased from 2.12% at January 1, 2019.

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, 2021

Personnel Services	
Salaries and Wages	\$ 4,991,161
Employee Benefits	<u>2,303,987</u>
Total Personnel Services	<u>\$ 7,295,148</u>
Operating Services	
Library Resource Acquisitions	\$ 854,488
Maintenance of Property and Equipment	530,905
Building and Equipment Leases	308,260
Utilities	273,369
Insurance	217,292
Maintenance of Services (Buildings)	202,405
Professional Services	173,603
Operating Supplies	139,623
Communications	136,294
Non-Book Acquisitions	121,454
Public Relations/Programming	82,397
Travel and Continuing Education	29,918
Advertising, Dues, and Subscriptions	28,164
Printing, Duplicating, and Binding	12,300
Promotional Production	6,664
Signage	<u>3,406</u>
Total Operating Services	<u>\$ 3,120,542</u>
Capital Outlay	
Capital Outlay - Library Resource Acquisitions	\$ 1,061,977
Capital Outlay - Non-Book Acquisitions	<u>217,943</u>
Total Capital Outlay	<u>\$ 1,279,920</u>

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Governing Board
For the Year Ended December 31, 2021

Board of Control	Term Expiration	Compensation
Rebecca Taylor, President 35621 Garden Drive Slidell, LA 70460	July 12, 2022	\$-0-
Dr. Argiro Morgan 103 Brandon Place Mandeville, LA 70471	July 12, 2022	\$-0-
Ann Shaw, Vice-President 404 Twin River Drive Covington, LA 70433	July 21, 2022	\$-0-
Carmen Butler 39426 Highway 1906 Slidell, LA 70461	June 30, 2024	\$-0-
Mary Reneau, Secretary 102 Augusta Court Slidell, LA 70460	July 12, 2022	\$-0-
Bill Allin 16 Bluebird Road Covington, LA 70433	March 22, 2022	\$-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, 2021

Agency Head
 Kelly LaRocca, Director

Purpose	Amount
Salary	\$100,153
Benefits - Insurance	\$0
Benefits - Retirement	\$12,269
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$1,337
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, 2021, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated May 3, 2022.

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

Covington, LA
May 3, 2022

ST. TAMMANY PARISH LIBRARY
Schedule of Findings and Responses
For the Year Ended December 31, 2021

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.

AGREED-UPON PROCEDURES REPORT

St. Tammany Parish Library

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period of January 1, 2021 - July 31, 2021

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 control and compliance (C/C) areas identified by the Louisiana Legislative Auditor's (LLA) Agreed-Upon Procedures (AUPs) in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the period from January 1, 2021 through July 31, 2021. The St. Tammany Parish Library's management is responsible for those C/C areas identified in the AUPs.

Management of the St. Tammany Parish Library (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 by the LLA's AUPs in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the period January 1, 2021 to July 31, 2021. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate to meet its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Contracts

1. Obtain and inspect the entity's written policies and procedures over contracting and observe that they address (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

2. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) 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, was approval documented).
 - d) 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: No exceptions were identified as a result of performing these procedures.

Fraud Notice

1. 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.
2. 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: No exceptions were identified as a result of performing these procedures.

Capital Assets

1. Obtain and inspect the entity's written policies and procedures over capital assets and observe that they address the process for tagging assets, performing an annual inventory, and disposing of assets.
2. Obtain documentation from management for the most recent capital asset inventory count in which all assets were inventoried. Observe that the inventory count was performed no more than one year ago.

3. Obtain a listing of capital assets and obtain management's representation that the listing is complete. Randomly select 25 assets from the listing, physically locate each asset, and observe that each asset is tagged and agrees to the information on the listing as to the location, description, manufacturer, model, and serial number.
4. Select 10 capital assets in two physical locations (if entity has at least two physical locations) that meet the asset capitalization threshold (e.g., vehicles, office furniture, lawn mowers). Observe that each asset is tagged and trace to the listing from #3 above. Observe that each asset is included on the listing and agree the information on the listing to the location, description, manufacturer, model, and serial number of the asset.

Results: For items 3 and 4 above, we noted 4 capital assets which were computers which did not have serial numbers on the inventory listing provided by management. No other exceptions were identified in the performance of these procedures.

We were engaged by the St. Tammany Parish 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 control and compliance areas identified by the LLA. 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.

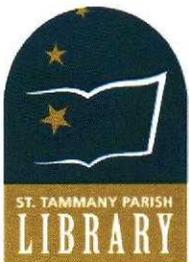
We are required to be independent of the St. Tammany Parish Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified by the LLA's AUPs in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the period January 1, 2021 to July 31, 2021, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, Louisiana
June 7, 2022



Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N 3rd St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Act 774 Agreed-upon Procedures

The management of the St. Tammany Parish Library wishes to provide the following responses relative to the results of the 2021 Act 774 agreed-upon procedures engagement:

1. Capital Assets Inventory – The Library migrated to a new inventory system in the spring of 2021. During the migration, each computer serial number had to be manually linked to its corresponding asset tag. We missed these four computers during the process. The Library will complete the linking process for the four computers which did not have serial numbers in the inventory listing. The Library will review the entire listing and ensure that serial numbers are included for all applicable capital assets.

Sincerely,

Kelly LaRocca
Director

ADMINISTRATIVE OFFICE
1112 WEST 21ST AVENUE COVINGTON, LA 70433
PH: (985) 871-1219 FAX: (985) 871-1224

ABITA SPRINGS (985) 893-6285

BUSH (985) 886-3588

CAUSEWAY (985) 626-9779

COVINGTON (985) 893-6280

FOLSOM (985) 796-9728

LACOMBE (985) 882-7858

LEE RD (985) 893-6284

MADISONVILLE (985) 845-4819

MANDEVILLE (985) 626-4293

PEARL RIVER (985) 863-5518

SLIDELL (985) 646-6470

SOUTH SLIDELL (985) 781-0099

RFP for a Classification and Compensation Study – Introduction

What follows is the draft of the RFP for a classification and compensation study. We used the format from the RFP for the strategic planning consultant and updated it based on our current procurement policy. The RFP is being introduced at this meeting with potential approval at our October meeting. The RFP will be sent for legal review before the Board is asked for approval.



1112 W. 21st. Ave.

Covington, LA 70433

REQUEST FOR PROPOSAL

Classification and Compensation Study

September 21, 2022

RFP Number: 22-001

Proposal Opening Date: *

Proposal Opening Time: *

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SECTION ONE – PURPOSE

The St. Tammany Parish Library invites proposals from qualified consulting firms to complete a classification and compensation study. This project is a comprehensive study of positions, classifications, and compensation. The St. Tammany Parish Library is interested in establishing and maintaining a compensation system that meets the following goals:

- 1) Established fair and equitable compensation relationships within the Library;
- 2) Relates compensation to relevant market conditions outside the Library;
- 3) Is conscious of historical trends in wage or compensation inequality; and
- 4) Is applied throughout the Library, professionally, consistently, and objectively.

SECTION TWO – BACKGROUND

STPL has been serving the citizens of St. Tammany Parish for more than seventy years. St. Tammany Parish is 45 minutes north of New Orleans, connected to the larger metropolitan area by the Causeway and Interstate highways. The parish stretches over 1,124 square miles. It consists of charming towns and unique cities, a variety of smaller rural communities, and spreading landscapes of pines and hardwoods. The parish is one of the most affluent in Louisiana with an excellent public school system and a citizenry active in community affairs. St. Tammany Parish is a wonderful place for individuals, families, nature lovers, golfers, boating enthusiasts, admirers of art, and festival-goers.

With an operating budget of \$11 million, STPL serves an expanding population of 258,000+, 39% of whom are registered borrowers. It is primarily funded by an ad valorem property tax of 5.78 mills. The current 15-year millage was approved by the voters of St. Tammany Parish in October of 2007. The millage began in 2010 and is set to expire in 2024. The library will need to renew its millage in the near future. STPL employs a staff of 126 FTE employees, 30 of which are ALA-accredited MLS/MLIS librarians. In 2019, the annual circulation was 1,041,145. STPL offers 249 Internet workstations for public use and access to a full-range of databases. It is known for its creative and well-attended programs for children and teens. It also offers a variety of programs for adults. These include music, performing arts, philosophy, literature, history, genealogy, horticulture, the creative arts, and personal improvement.

STPL has 12 branches open to the public, an administrative office, and a technical services/maintenance location. Our twelve branches offer nearly 625,000 loanable items including books, CDs, DVDs, audiobooks, and magazines. STPL's website offers 24/7 access to downloadable audio and e-books, music downloads, research tools, magazines, newspapers, and videos. Our programs and services are designed to meet residents' cultural, informational, educational, and recreational needs.

SECTION THREE- SCOPE OF SERVICES

The awarded consultant shall review the current classification and pay plan, conduct a comprehensive compensation data collection/survey of external labor market(s) for all positions, analyze and evaluate all data in an objective manner, and make recommendations designed to ensure both internal equity and external competitiveness for either changes to the current classification and pay plans or for adoption of a newly designed compensation system.

1. Classification Study

- a) Consultant to review current classification grade methodology, and propose recommended strategies for the Library.
- b) Consultant to conduct interviews and/or job audits as appropriate. Interviews and/or job audits may be conducted individually or in groups based upon classification.
- c) Consultant to update job descriptions to uniformly reflect the distinguishing characteristics, essential job functions, minimum qualifications (education/experience and knowledge/skills/abilities), working conditions (physical demands, work environment, and travel requirements), certification/licenses/registrations requirements for classification, and organizational information, as needed. The consultant will ensure that content and titles are current, accurate, and consistent with FLSA (exempt/nonexempt), EEO, and ADA considerations.
- d) Consultant to present proposed recommendations for review prior to making any final classification determinations.
- e) Consultant to finalize class specifications and recommend appropriate classification for each employee, including correction of identified discrepancies between existing and proposed classifications.
- f) Consultant to identify career ladders/promotional opportunities as deemed appropriate.
- g) Consultant to submit recommendations for appropriate implementation measures that Library staff will need to take.
- h) Consultant to provide a straightforward, easily understood, maintenance system that Library staff will use to keep the classification system current and equitable. The classification system should be provided in an electronic medium. Maintenance should include annual activities, as well as the process we would use in the review of the classification of individual jobs, as needed.
- i) Consultant to conduct a comprehensive training program for Library staff to ensure that the staff can explain and administer the new system in the future. The training program should be clearly spelled out in the proposal.

2. Compensation Study

- a) Consultant to review current compensation plan (salary grade levels) and understand current challenges in recruiting and retaining employees.
- b) Consultant to recommend and identify a consistent and competitive market position that the Library can strive to maintain.
- c) Consultant to recommend comparable labor markets, including both private and public sector employers for compensation survey.
- d) Consultant to develop and conduct a comprehensive compensation survey of the market including comparable Louisiana libraries, local surrounding governments, and, as appropriate, private sector competitive employers.
- e) Consultant to recommend appropriate salary range for each position based on the classification plan, the compensation survey results, and the internal relationships and equality; and to prepare a new salary structure based on the results of the survey and best practices.
- f) Consultant to develop objective guidelines to assist Library staff with determining the starting pay for new employees based on knowledge and experience above the minimum requirements of the position, how difficult the position is to fill, and market competitiveness.
- g) Consultant to recommend implementation strategies including calculating the cost of implementing the plan.
- h) Consultant to identify any extreme current individual or group compensation inequities and to provide a recommended corrective action plan and process to remedy these situations.
- i) Consultant to make recommendations and to provide implementation strategies related to other key compensation practices, based on market demands, including pay for performance, skill pay, special assignment pay, certification pay, and promotional pay.
- j) Consultant to provide system documentation and computer formats/software to administer compensation plan.
- k) Consultant to provide recommendations for the ongoing internal administration and maintenance of the proposed compensation plan. Maintenance should include annual activities such as market survey.
- l) Consultant to conduct a compression analysis to include any recommendations for implementation.
- m) Consultant to conduct a comprehensive training program for Library staff to ensure that the staff can explain and administer the new system in the future. The training program should be clearly spelled out in the proposal.

n) Develop and present to the Library Administration and Library Board of Control recommendations and impact studies including the cost, if any, of implementing the proposed compensation policies with current employees, and the future impact of recommended changes.

SECTION FOUR- DELIVERABLES

The deliverables listed in this section are the minimum desired from the successful Proposer. Every Proposer should describe what deliverables will be provided per their proposal and how the proposed deliverables will be provided.

SECTION FIVE- PROPOSAL REQUIREMENTS

Proposers interested in providing the services described above are requested to submit the following information. Responses to each of the six parts should appear in the same order as in this RFP and should designate by heading and paragraph the item to which the response applies. Please limit the length of your Proposal to 30 pages (excluding appendices) and please limit your Proposal to one unbound volume in print and one electronic document.

STPL, at its discretion, may request that some or all Proposers make oral presentations of their qualifications or to substantiate any portions of Proposals submitted.

Part One – Executive Summary

Each Proposal should be accompanied by an executive summary not exceeding two pages and which is signed by an officer of the Proposer who is responsible for committing the firm's resources. Clearly state the company name, address, telephone, fax and website information. Also provide contact information for the person to whom STPL should direct Proposal correspondence including full name, phone number, email address and physical mailing address.

Present a clear statement describing the type of legal establishment of the organization, the state in which the Proposer is headquartered and the state in which the Proposer is legally established. Please include company information detailing longevity, principals, relevant financial information, number and type of staff, etc. The Proposal should clearly state that the organizational representative has carefully reviewed the RFP and that the Proposer has the ability and willingness to provide all of the necessary services and materials.

Part Two – Proposal Details

Introduction:

Include statements which summarize key points of the Proposal and how the Proposer expects to provide the necessary services and materials. (Not to exceed 1 page.)

Project Understanding:

Include statements by the Proposer describing their understanding and/or assumptions regarding the goals, critical issues, constraints, and risks for the project. (Not to exceed 3 pages.)

Project Approach:

Outline of strategies to complete the requested Scope of Work including tasks, products, and schedules.

Include key decision points at each stage of the project.

Proposed deviations from the desired scope of services set forth above should be clearly noted and justified.

The Project Approach should address all the points in Section Two – Scope of Services.

Part Three – Consultant Qualifications

STPL seeks a qualified Consultant who engages in a collaborative, interactive process and has experience in working with public libraries or government agencies.

Selected Proposer must have familiarity with library governance and funding models and with current trends in library services. Successful Proposer and their subcontractors will have demonstrated expertise in developing a plan for public library operations, services, technology, and facilities. Evidence of successful experience in planning is crucial to the selection.

Provide a brief summary with information on the Proposer’s background and experience as it pertains to this project. Is this a core service of the organization? What differentiates you from other vendors? What is the level of experience in the specifics listed in this RFP?

Reference former projects (including URLs), client base, and areas of specialization or differentiation. Include any other pertinent information to support your Proposal. (Not to exceed 1 page.)

Part Four – References

List at least three entities (public libraries preferred) for which similar work has been conducted. Provide the name, title, email, and telephone number of persons who may be contacted for reference concerning the services you provided. Give dates and types of services performed.

Please provide copies of the Classification and Compensation studies that you have helped create for the entities referenced above. (These examples should be included as appendices to the Proposal and will not count towards the 30-page Proposal size limit.)

Part Five – Staff Qualifications and Key Personnel

Provide a list of key personnel who would be providing services. For each person listed, include current job title, employment history with the Proposer, and resumé that includes the type and length of any relevant experience.

List the names and addresses of all affiliated companies, consultants and/or subcontractors who would provide goods or services under the agreement, as well as their responsibilities in completing the Scope of Work.

Indicate availability of the proposed team during the Proposal period and deliverables schedule.

Individual resumé's should not exceed 2 pages. Provide the primary management contact for the Proposer for this project and the day to day contact.

The Proposer will note any parts of the Proposal that are beyond the expertise of the Proposer, or would be better handled by STPL Staff.

Part Six – Cost

Proposals should specify total costs for all known services and deliverables. Cost should be provided in an easy to read format providing a break-out of specific costs, including:

- The standard hourly rate schedule for proposed staff by discipline or role.
- Number of on-site visits and associated travel expenses.
- Costs for data gathering and analysis.
- Costs and services subcontracted to other providers must be specified.
- Costs for supplies.
- Any other anticipated expenses.
- A comprehensive total project cost quote that specifies hours and labor rates are applied.
- Clear statement on the total length of time during which the services and any related prices presented in the Proposal are valid and reliable.

Provide a sample invoice.

Proposer must describe their billing and refund policy.

Proposer shall be responsible for the payment of business registration fees, permits, licenses, business and occupation taxes and all other taxes.

Indicate if any optional solutions or additional professional services beyond those required to fulfill all services and deliverables of this RFP are available from Proposer, and if so, the prices and/or rates for same. These additional solutions and/or professional services offered by Proposer will not be included in the Cost evaluation.

SECTION SIX– SUBMISSION REQUIREMENTS

One executed original Proposal, two (2) paper copies and one digital copy in PDF format shall be submitted. The digital copies should be emailed to:

Kelly LaRocca, RFP@stpl.us

Include your organization’s name and the words “**RFP 22-001 Classification and Compensation Proposal**” in the EMAIL subject line.

The paper copy Proposal shall be clearly marked on the outside of the paper transmittal package with the following information:

Your Organization’s Name
RFP 22-001 Classification and Compensation

The paper and the digital Proposals must be received no later than * p.m. CST on * at:

St. Tammany Parish Library Attn: Kelly LaRocca
1112 W 21st Ave., Covington, LA 70433

Proposals received by STPL after this deadline will not be considered. Late Proposals will be destroyed. Proposals received before the due date will be held in a secured area until the time of opening.

Proposals must be signed by a corporate official, owner or a person who has been authorized to make such a commitment.

STPL does not conduct a public opening of Proposals, nor are evaluation “progress reports” available. Notification of award will be sent to all Proposers.

Proposals must clearly state the total length of time during which the services and any related prices presented in the Proposal are valid and reliable. It is required that this time period be no less than one hundred twenty (120) days from the date the Proposals are due.

Proposers shall respond to each and every requirement contained in the Section Five - Proposal Requirements of this RFP. Responses must be in the same order in which the points appear in the RFP. The Proposal must be clear, unambiguous, and capable of being understood without reference to other documentation.

Failure to address a particular requirement shall be presumed to mean that the function or requirement is unavailable.

Proposers are advised that the submission of multiple Proposals, or alternative approaches to specific sections of the requirements, will be considered non-compliant and those Proposals will be disqualified. We are relying on the Proposer as the expert to identify in its Proposal the approach which is believed to be the most effective to produce the required services.

Failure to comply with the requirements of this RFP may result in disqualification.

The Proposer must clearly state that the Proposal submitted presents a true offer of services and/or materials. It must be clearly stated that the Proposal is not a result of any direct or indirect coordination or collusion with other Proposers submitting a Proposal in response to this RFP.

A Proposer may withdraw or modify its Proposal in writing by delivery service, certified U.S. Mail or by hand delivery at any time prior to the RFP deadline for submission.

SECTION SEVEN – REQUESTS FOR CLARIFICATION

Questions and requests for clarification concerning this RFP shall be submitted IN WRITING or EMAIL no later than **5:00 p.m. CST** * to:

St. Tammany Parish Library, Attn: Kelly LaRocca
1112 W 21st Ave., Covington, LA 707433

The words “**RFP 22-001 Classification and Compensation**” shall appear on the envelope or in the email subject line. Email should be addressed to **RFP@stpl.us**. Inquiries shall state the page and the applicable RFP section or paragraph to which the question(s) pertain. Faxed requests for clarification will not be accepted. Confirming receipt of questions is the responsibility of the submitting organization.

Proposer shall be responsible for requesting clarification concerning the RFP to allow the Proposer to respond specifically, thoroughly, and clearly to every specification, requirement or question presented in the RFP. STPL shall in no way be responsible for any errors or ambiguities in the RFP. A failure of STPL to respond to any request for clarification shall not be considered by any Proposer that STPL agrees or disagrees with any statement, which may be contained in the request for clarification.

All clarifications to the RFP will be posted online at www.sttammanylibrary.org/projects by the date indicated in Section Ten – RFP Schedule. The source of an inquiry occasioning a clarification shall not be given.

Any information provided after distribution of the RFP is for clarification only and not binding on STPL.

SECTION EIGHT – EVALUATION

STPL intends to select the Proposal that is most advantageous to itself. The responses to this RFP will be evaluated by the committee established for this purpose.

Evaluation Criteria

The committee, in preparation for a recommendation to the LBOC, will evaluate Proposals considering factors included in the Evaluation Criteria Matrix.

The evaluation committee shall assign points to its evaluation of each Proposal as follows:

Evaluation Criteria	Possible Points
Compliance with the RFP <ul style="list-style-type: none">All six parts of the Proposal Requirements are addressed.	15
Responsiveness to and understanding of the Scope of Work.	10
Quality of work plan, methodology, and overall approach proposed to complete the Scope of Work.	25
Ability to perform within the stated timeframe	10

<p>Qualifications</p> <ul style="list-style-type: none"> • Demonstrated knowledge, skills, and experience in conducting successful classification and compensation studies for public libraries. • Qualifications of team members assigned to the project. • References. 	20
<p>Cost</p> <ul style="list-style-type: none"> • Cost will be evaluated based on the firm, fixed lump sum price for the completion of the Scope of Work. • Rates for additional professional services will be reviewed and noted, as applicable. These will not be included in the Cost evaluation. • Prices for optional solutions will be reviewed and noted, as applicable. These will not be included in the Cost Proposal evaluation. 	10
<p>Proposal quality</p> <ul style="list-style-type: none"> • Readability and organization of proposal. 	10
Total	100

The RFP process will follow the steps below.

1. After the RFP has been opened, an evaluation team will rate each of the proposals according to the written criteria and rank the proposals according to the firm's ability to meet or exceed those criteria.

2. The Director makes a recommendation for award to the Library Board of Control based on the overall rankings by the evaluation team. The evaluation scoring sheets and score tabulation sheet shall be provided to LBOC along with the Director's recommendation. The Director shall also identify factors, terms, or rates which should be negotiated. If the top ranked firm is not

recommended or selected, a written explanation shall be kept in the procurement file.

3. The LBOC will consider the director's recommendation, and upon approval, the Director will begin contract negotiations.

If STPL and the apparent Successful Proposer are unable to enter into a contract for any reason, the Contract may be awarded to the next highest-ranked Proposer.

STPL reserves the right to accept other than the lowest priced Proposal and to negotiate with any Proposer when the best interests of STPL are served by so doing.

Proposer shall be aware that this RFP is not subject to the Louisiana Public Bid Law or the Louisiana Procurement Code. As such, Proposers are not provided an opportunity to protest the process or results of this RFP.

STPL reserves the right to retain all Proposals submitted and use any idea in a Proposal regardless of whether that Proposal is selected.

The designation of certain information as trade secrets and/or privileged or confidential proprietary information shall only apply to the technical portion of the Proposal. The cost Proposal will not be considered confidential under any circumstance. Any Proposal copyrighted or marked as confidential or proprietary in its entirety may be rejected without further consideration or recourse.

For the purposes of this procurement, the provisions of the Louisiana Public Records Act (LSA-R.S. 44.1, et. seq.) will be in effect. Pursuant to this Act, all proceedings, records, contracts, and other public documents relating to this procurement shall be open to public inspection. Proposers are reminded that while trade secrets and other proprietary information they submit in conjunction with this procurement may not be subject to public disclosure, protections must be claimed by the Proposer at the time of submission of its Technical Proposal. Proposers should refer to the Louisiana Public Records Act for further clarification.

The Proposer must clearly designate the part of the Proposal that contains a trade secret and/or privileged or confidential proprietary information as "confidential" in order to claim protection, if

any, from disclosure. The Proposer shall mark the cover sheet of the Proposal with the following legend, specifying the specific section(s) of his Proposal sought to be restricted in accordance with the conditions of the legend:

“The data contained in pages ____ of the Proposal have been submitted in confidence and contain trade secrets and/or privileged or confidential information and such data shall only be disclosed for evaluation purposes, provided that if a contract is awarded to this Proposer as a result of or in connection with the submission of this Proposal, STPL shall have the right to use or disclose the data therein to the extent provided in the contract. This restriction does not limit STPL’s right to use or disclose data obtained from any source, including the Proposer, without restrictions.”

Further, to protect such data, each page containing such data shall be specifically identified and marked “CONFIDENTIAL”.

Proposers must be prepared to defend the reasons why the material should be held confidential. If a competing Proposer or other person seeks review or copies of another Proposer's confidential data, STPL will notify the owner of the asserted data of the request. If the owner of the asserted data does not want the information disclosed, it must agree to indemnify STPL and hold STPL harmless against all actions or court proceedings that may ensue (including attorney's fees), which seek to order STPL to disclose the information. If the owner of the asserted data refuses to indemnify and hold the state harmless, STPL may disclose the information.

STPL reserves the right to make any Proposal, including proprietary information contained therein, available to STPL staff, the LBOC, St. Tammany Parish personnel, the St. Tammany Parish Council, or other Parish and state agencies or organizations for the sole purpose of assisting STPL in its evaluation of the Proposal. STPL shall require said individuals to protect the confidentiality of any specifically identified proprietary information or privileged business information obtained as a result of their participation in these evaluations.

If your Proposal contains confidential information, you should also submit a redacted copy along with your Proposal. If you do not submit the redacted copy, you will be required to submit this copy within 48 hours of notification from STPL administration. When submitting your redacted copy, you should clearly mark the cover as such - “REDACTED COPY” - to avoid having this copy reviewed by an evaluation committee member. The redacted copy should also state which sections or information have been removed.

STPL reserves the right, at its sole discretion, to waive minor irregularities in submittal requirements, to request modifications of the response, to accept or reject any or all responses received, and/or to cancel all or part of this Request for Proposal at any time prior to awards.

SECTION NINE – RFP SCHEDULE

STPL has set the following schedule for the selection process:

*	RFP Issued
*	Deadline for receipt of written requests for clarification
*	Responses to written requests for clarification
*	Deadline for receipt of Proposals
*	Opening of Proposals
*	Evaluation of Proposals begins

SECTION TEN – SPECIAL CONDITIONS

Proposer Responsibility

Any Proposer submitting a response agrees to all the rules and conditions required in this RFP.

All materials submitted in response to the RFP shall become the property of STPL. The organization's Proposal and the RFP shall become part of any contract that is negotiated with the successful organization unless modified in writing by the contract.

The successful Proposer shall be required to assume responsibility for delivery of goods and/or services as defined in the contract.

The Proposer shall demonstrate that it has in effect all licenses, permits and authorizations to provide all products and services it proposes.

It is the Proposer's responsibility to ensure that the content of the RFP is not defective and does not inadvertently restrict competition. Notice of such alleged defects or restrictions in the RFP must be in writing and be made prior to the due date to permit time for revisions to be issued.

The cost for developing Proposals in response to this RFP is entirely the obligation of the organization and shall not be charged to STPL in any manner.

Alternate Organization Selection

If STPL fails to negotiate a contract with the Proposer of first choice, STPL reserves the right to enter into new contract negotiations with an alternate Proposer(s).

Payment Schedule

STPL payments, subject to negotiations, shall be made to the Selected Proposer not more than forty-five (45) days after STPL receives the Selected Proposer's invoice for goods/services received as specified in the contract between STPL and the organization selected.

Wages

The Selected Proposer shall be required to pay any wages or salary required by the laws or regulations of any government entity having jurisdiction.

News Release

Mention of STPL, Staff, or programs in advertising, customer lists, photographs, or articles in the professional literature pertaining to an award resulting from Proposals made in response to this RFP shall not be made by any organization without prior written approval from STPL administration.

Written Contract

STPL and the Selected Proposer shall negotiate a contract and nothing shall be binding on either party until the contract is in writing and signed by both parties, except the organization is obligated to keep its Proposal in effect for the period specified in this RFP.

Director's Report — September, 2022

FACILITIES

The Slidell Parking lot is OPEN.

The Lacombe Branch was completely emptied, cleaned, and prepped to receive new carpet, furniture, and paint. It was closed for several days while this was completed.

We have met with the architect for the new Tech Services building (KVS Architects & Associates) to draw up plans for the renovation. They expect us to be under construction by the end of December. Our current Technical Services building on Hwy 36 has sold. The new owner is willing to extend the lease on the building until April 30th.

Strategic Planning

Carson Block Consultants met with the Community Advisory Committee, and the Directors for a strategy session to gather input to update the mission and vision statements as part of the Strategic Plan process.

MARKETING AND OUTREACH

Rhonda Spiess, Lacombe Branch Manager presented Library information at Chahta-Ima Elementary School's Open House.

Erika Dawson, Causeway Children's Librarian attended a PTA meeting to speak to parents at Pontchartrain Elementary on 8/20.

Robert Barnes - Reference Librarian at Madisonville - COAST in Folsom - August 24 and September 20

Susan Badon - Children's Librarian at Madisonville - Kidz Klubhouse in Madisonville - September 16

Amy Bouton – Lake 94.7 Radio Show

Amy Bouton and Jennifer Rifino Taped Check it Out TV show to talk about TeenTober

Susan Badon - Children's Librarian at Madisonville - Check It Out! TV show – August 17

Throughout the month of August and into September, Sarah Aucoin, Lynn Bardell, and Taylor LeBlanc did multiple classes at Council on Aging Activity Centers in Slidell and Pearl River:

Sarah Aucoin - Reference Librarian - Slidell Branch - 8/22/22 - Technology: Zoom - Council on Aging St Tammany Slidell Activity Center

Sarah Aucoin - Reference Librarian - Slidell Branch - 8/24/22 - Technology: Smartphone Basics - Council on Aging St Tammany Slidell Activity Center

Sarah Aucoin - Reference Librarian - Slidell Branch - 8/25/22 - Technology: Online Fraud and Scams - Council on Aging St Tammany Slidell Activity Center

Sarah Aucoin - Reference Librarian - Slidell Branch - 8/26/22 - Technology: Passwords - Council on Aging St Tammany Slidell Activity Center

Sarah Aucoin - Reference Librarian - Slidell Branch - 9/20/22 - Gadgets and Gizmos - Council on Aging St Tammany Slidell Activity Center

Lynn Bardell - Covington Coast Activity Center

Taylor LeBlanc - Slidell Branch Reference Librarian - Slidell COAST Center visit, Slidell. Visited on August 23rd.

Taylor LeBlanc - Slidell Branch Reference Librarian - Pearl River COAST visit, Pearl River. Visited on August 24th.

Taylor LeBlanc - Slidell Branch Reference Librarian - Pearl River Coast Visit, Pearl River. Visited on September 15th

PROFESSIONAL INVOLVEMENT

Charlene Barret, Teen Services Library COV/MAD, joined the State Library's Louisiana Teen Readers' Choice Committee.

Abby Mayfield attended Leadership Northshore's Meet and Greet and Weekend Leadership retreat

September 14th – 17th Rhonda Spiess, Lisa Haley, Donnell Jenkins, and Amy Strain, attended the Association for Rural and Small Libraries Conference in Chattanooga Tennessee.

Tanya DiMaggio, Assistant Director of Support Services, began the four-week e-course The First Amendment and Library Services through the American Library Association on September 12.

Amy Bouton, Public Relations and Community Coordinator, attended August class of Chevron Community Fellows.

Personnel

Melanie Sharp has retired after 36 years of service.

Ellen John joined Administration as Head of Reference Monday, September 18th

The following Part-time employees joined our staff:

Emily Blackwell South Slidell

Demi Moore South Slidell

Janie Faucet Slidell

Shelby Schultheis Slidell

Sarra Stringer Slidell

WEBINAR ATTENDANCE

Jennifer Rifino

Robert Barnes

WEBSITE

August 17th – September 21st

69,520Sessions; 39,692users

New visitors comprised 53.11% of these sessions

August 2022 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	316	54	114	38	229			18		769				
Abita	715	59	326	17	614	4		25		1,760	262	1,994	112	283
Bush	213	12	430	7	246	1		16		925	102	795	34	113
Causeway	2,112	241	990	52	2,134	20		165		5,714	671	5,629	509	1468
Covington	4,051	352	2,079	34	4,055	83	97	191		10,942	1,460	6,873	2526	1277
Folsom	511	38	454	12	388	56		26		1,485	287	1,290	125	188
Lacombe	272	15	318	5	255			19		884	247	2,706	115	171
Lee Road	352	33	198	7	314		5	11		920	68	643	62	238
Madisonville	1,358	216	627	35	2,169	27		108		4,540	444	3,933	803	480
Mandeville	2,695	413	1,025	34	4,149	133		224		8,673	1,225	6,782	933	695
Pearl River	379	28	269	31	197	9	26	18		957	269	1,961	88	175
Slidell	4,198	360	1,765	72	3,904	204	368	467		11,338	2,493	13,157	1459	1185
South Slidell	611	83	823	18	800	12	3	34		2,384	1,575	5,532	724	1225
Virtual ¹									33,156	33,156				
Total	17,783	1,904	9,418	362	19,454	549	499	1,322	33,156	84,447	9,103	51,295	7,490	7,498

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: 887

YTD Jan - Aug 2022
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	2,096	475	1,068	292	1,307			130		5,368				
Abita	4,631	385	2,648	133	5,417	89		234		13,537	1,589	15,161	677	2141
Bush	1,423	101	3,161	76	1,556	44		116		6,477	739	6,658	269	953
Causeway	16,462	1,756	8,227	343	15,955	140		1,536		44,419	4,525	39,858	3968	11179
Covington	28,399	2,792	14,714	278	29,295	860	957	1,661		78,956	10,691	49,227	18455	9754
Folsom	3,847	255	4,406	57	2,879	473		259		12,176	2,208	9,925	919	1354
Lacombe	1,791	167	2,312	31	1,622	12		143		6,078	1,905	19,286	839	1190
Lee Road	2,550	229	1,452	36	2,921	60	83	101		7,432	454	5,282	414	1573
Madisonville	11,021	1,512	4,513	209	16,002	182		1,013		34,452	3,039	33,202	7173	4283
Mandeville	20,303	2,714	7,749	312	33,112	844	39	2,076		67,149	9,271	49,615	6529	5007
Pearl River	3,285	227	1,699	152	2,459	70	422	156		8,470	2,201	14,493	585	1260
Slidell	30,823	3,011	13,437	391	33,829	1,704	2,447	3,253		88,895	16,619	89,372	10371	8813
South Slidell	5,167	759	4,888	135	5,535	89	26	552		17,151	10,631	37,189	5679	9370
Virtual ¹									241,660	241,660				
Total	131,798	14,383	70,274	2,445	151,889	4,567	3,974	11,230	241,660	632,220	63,872	369,268	55,878	56,877

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: 5,932

Strategic Planning Committee Update

Strategic planning continues to make headway.

- Library Administration received a complete data collection and community engagement report and will meet with consultants over Zoom to review this report on October 4th. The full report will then be distributed to the Community Advisory Committee and the Library Board of Control.
- Library administration and staff leadership participated in an update on strategic planning and a visioning/mission statement word exercise on September 7th. The Community Advisory Committee participated in the same exercise later that day.
- The next step is a visioning/mission statement session for all staff and the Library Board of Control. Staff participation will be at the October 10th AllStaff day. The consultants will visit in person for the Board visioning/mission statement session at 10:00 am on Saturday, October 22nd.

Rules and Regulations Update

The Rules and Regulations Committee met on Thursday, September 15th, at the Causeway Branch to discuss reviewing and updating Chapter 4 - Collection Management.

We distributed copies of sample policies and resources such as the *Intellectual Freedom Manual* and the *Weeding Manual*. We also briefly discussed typical features of collection development and collection management policies. Sample policies were chosen based on libraries we typically benchmark against and recommendations from the *Weeding Manual*.

Committee members will be reviewing sample policies over the next month with a mind towards the overall structure. They will be reading documents such as the Freedom to Read statement, the Library Bill of Rights, and the Code of Professional Ethics found in the Employee Manual. In addition, they will be discussing whether census data should be included as part of our policy, as some of our sample policies begin with this data.

Our next meeting is October 12th at Causeway Branch at 2:00pm.