

St. Tammany Parish Library
Board of Control Meeting
July 24th, 2023
St. Tammany Parish Council Chambers
21490 Koop Dr.,
Mandeville, LA 70471
6:30 P.M.

Public Comment: A three (3) minute time limit is established for each member of the public wishing to speak (for or against) an item on the agenda. In the case of a Statement of Concern decision, the person who filed the Statement of Concern is given 5 minutes to speak. Please note, all comments must pertain to the agenda item announced. There is no general public comment at the end of the meeting. Any person wishing to comment on a topic not listed on the agenda may do so by e-mailing lboc@stpl.us by 4:00 PM on Monday, July 24th.

AGENDA

Call to order by President and Roll Call by Director

1. Recognition and thanks for years of service to the Library Board of Control – William Allin and John Danjean
2. Approval of the minutes of the meetings of the Library Board of Control that were held on June 5th and June 16th 2023.
 - Discussion
 - Public Comment
 - Vote
3. NEW BUSINESS
 - A. Financial Reports – June 2023
 - Discussion
 - Public Comment
 - Vote
 - B. 2022 Auditor’s Report
 - C. Director’s Report
 - D. 2023 Summer Budget Amendment
 - Discussion
 - Public Comment
 - Vote
 - E. Causeway Lease Renewal
 - Public Comment
 - Discussion
 - Vote

F. Statement of Concern Decision – *A Costume for Charly*

- Public Comment
- Discussion
- Vote

G. Statement of Concern Decision – *Tricks*

- Public Comment
- Discussion
- Vote

H. Resolution regarding extension of time to allow for procedural due process of Statements of Concern

- Discussion
- Public Comment
- Vote

4. OLD BUSINESS

A. Rules and Regulations Committee update

5. Adjournment

**St. Tammany Parish Library
Board of Control Meeting
June 5, 2023
St. Tammany Parish Council Chambers
21490 Koop Dr.,
Mandeville, LA 70471
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: Jake Airey, Carmen Butler, Bill McHugh, Anthony Parr, Ann Shaw, Becky Taylor

Absent: Mary Reneau

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

B. Taylor explained the rules for public comment. A three (3) minute time limit is established for each member of the public wishing to speak (for or against) an item on the Agenda. In the case of a Statement of Concern decision, the person who filed the Statement of Concern is given five (5) minutes to speak. All comments must pertain to an agenda item announced, and there is no general public comment at the end of the meeting. K. LaRocca explained that the public can complete a comment card for general public comment. Comments will be made part of the public record and copies will be sent to the Board. Public comments will also be accepted via a dedicated email address for future meetings.

B. Taylor introduced two new board members: Bill McHugh and Anthony Parr.

1. Approval of the minutes of the meeting of the Library Board of Control that was held on April 24, 2023.

Discussion: There were no suggested corrections to the minutes.

Public Comment: There was no public comment.

Vote: A. Shaw moved to approve the minutes from the April 24, 2023, board meeting. It was seconded by C. Butler. Roll call vote:

Airey: *Yes* Butler: *Yes* McHugh: *Abstained* Parr: *Abstained* Reneau: *Absent* Shaw: *Yes* Taylor: *Yes*

Motion carried.

2. NEW BUSINESS

A. Financial Reports – April 2023

Discussion: K. LaRocca reported that the library has received 96% of what has been budgeted in ad valorem revenue, for a total of \$11,274,340.08. Two more payments of state revenue sharing are expected to be received by the end of the year. K. LaRocca reviewed the revenues and expenditures. The budget percentage at this point in the year is 33%. Revenues are at 33.53% and expenditures are at 34.82%. K. LaRocca explained any lines that are over or under budget. Some lines are expended early or later in the year. The Health Trust line is at 45% due to claims from the end of last year that will be moved to 2022 by the auditor. The Workers' Compensation line is at 90% due to paying that expense early in the year. The Publication of Legal Notices line continues to be above budget due to longer board meeting minutes, which are published in the St. Tammany Farmer. The Advertising, Signage and Printing lines are expended closer to Summer Reading and will also be used for strategic planning implementation through the end of the year.

Lines such as Network Utility Software, Polaris Maintenance, Web Design Consultant, and PC Network are expended early in the year. The Termite Contract and Carpet Cleaning lines are expended later in the year. The Insurance lines are expended in large portions throughout the year and will be in balance at the end of the year. The Staff Travel-Local line will be expended as staff travel between branches increases during Summer Reading. The Library In-Service Training line will be expended later in the year for annual All Staff Training. The Programming lines will be expended throughout the summer.

The Improvement to Physical Plant line is under budget due to the Maintenance Department's move to the new Annex building. They are planning maintenance projects in the fall and the line will be in balance by the end of the year. The lines under Capital Outlay-Library Resource Acquisitions are expended at different points in the year and will be in balance by the end of the year.

Public Comment:

Kevin Marino – Mandeville, LA. Thanked the new Board members for taking on this responsibility. Spoke of frivolous Statements of Concern and the financial costs associated with processing them. Stated that it is an abuse of the system and a financial burden. Asked the Board to consider making changes to the policy concerning Statements of Concern.

Vote: B. McHugh moved to approve the April 2023 financial reports. It was seconded by A. Shaw. Roll call vote:

Airey: *Yes* Butler: *Yes* McHugh: *Yes* Parr: *Yes* Reneau: *Absent* Shaw: *Yes* Taylor: *Yes*

Motion carried.

B. Summer Reading Presentation

“All Together Now” is this year’s summer reading theme. The Board was shown the 2023 Summer Reading Challenge promotional video produced by Benny Bruce. Children, teens, and adults earn prizes by reading for 12 hours over the summer. The programming coordinators highlighted the events and activities offered for each age group this summer. There are registration prizes for each age group, completion prizes, Pin Club for ages 6-11, BINGO games, and prize drawings. Patrons can register online via Beanstack, our online reading tracker. Children can also register in-person and receive a paper reading log. This year’s reading goal is for patrons to read 1,500,000 collective minutes throughout the summer. We have already reached 301,546 minutes so far this summer. The kickoff parties at Slidell and Madisonville were well-attended and a success.

Events for Adults: Blood drives via the Ochsner Blood Bank, arts and crafts workshops, and fitness classes. Some adult classes are offered via Zoom. Events for Teens: Various arts, crafts, and cooking workshops and fan-favorite Friday night events such as Mystery Dinner Theater. There are 73 teen volunteers this summer. Events for children: Various Storytimes, playdates, StoryWalks, movies, special guests, and Read with a Pup. There are special programs for ages 8-11. Family Fun events: Crafts and games with themes such as camping and gardening. Special guests and performers: Magician shows, the PopRocks musical duo, and the Ukulele Lady. Community partners: U.S. Fish & Wildlife Service, The National Weather Service, LSU Ag Center, St. Tammany Parish Mosquito Abatement. Local author Debbie Venhekamp will read and talk about her book *The Girl Who Loves Lemons*. The coordinators are very excited for this year’s Summer Reading Challenge.

C. Director’s Report

K. LaRocca reported that staff met with Quality Group Movers to coordinate the Technical Services Department move to the new building in June. Renovations at the new building are close to completion. Staff met with Roofs Restored USA for a pre-construction kick-off meeting for the South Slidell Library roof replacement.

The library has been funded \$70,320 by E-Rate for category 1 services for the 7/1/23-24 funding year. E-Rate is the Federal Schools and Libraries Program of the Universal Service Fund. Category 1 services are made up of our internet and phone services to all branches through Uniti. Our estimated annual cost for all branches is \$87,900. This year \$70,320 will be paid via E-Rate.

Staff performed Storytime and offered outreach to Kinder Haus Montessori, Kidz Klubhouse, St. Margaret Mary’s, Bonne Ecole Library Club, Abita Elementary, and the Alton Elementary Expo. Staff attended the Special Needs Expo at the St. Tammany Coroner’s Office, American Legion Post 16 Rededication and open house, and the St. Tammany Commission on Families meeting. Staff met with the St. Tammany Parish GIS District about partnering on programs and a possible

grant opportunity. Staff promoted the Summer Reading Challenge on the Check It Out show (St. Tammany Parish Government Access Channel), and on The Lake and The Highway radio stations. Global Accessibility Day Open House was held at the Madisonville Branch on May 18th to showcase the TAPit learning station. The TAPit station was gifted to the library by the St. Tammany Library Foundation. The Summer Reading Challenge kick-off parties were held at the Slidell Library with over 450 attendees and at the Madisonville Library with over 400 attendees.

The Abita Springs, Slidell, and South Slidell Branches launched "Get Down and Clean Up" programs sponsored by Keep Louisiana Beautiful. Patrons are able to use their library card to check out a clean-up kit, which includes a safety vest, grabbers, a trash bag, and instructions on how to conduct a cleanup.

Staff attended the following training, conferences, meetings, and webinars: Stewards of Children Child Sexual Abuse Awareness, Prevention, and Reporting training at Children's Advocacy Hope House, Innovative Users Group training for Polaris, Teen Readers' Choice Spring Committee meeting, Illinois State Genealogical Society Board Meeting (virtual), Strategic Planning implementation training, NewsBank webinar, Leading with Confidence: Best Practices for New and Emerging Library Managers, Leaders, and Supervisors webinar, Disability Accommodations in Libraries webinar, Empowering Communities with Creativity: Craft and Hobby webinar, and Dashboards for Fundraising Success with iWave webinar.

We have received 19 public records requests since the beginning of November 2022. Eight are currently outstanding. Our new file clerk is training on the various library systems needed to pull requested records. To date, the library has received 209 statements of concern on 167 titles since August 2022. The most recent statement of concern was submitted on May 15, 2023. The library recently received 176 statements of concern with fake names and addresses; however, our policy states that in order to submit a statement of concern, the submitter must be a resident of St. Tammany parish. These statements are not included in our statements of concern and titles total.

T. DiMaggio reviewed a spreadsheet that shows the approximate cost of processing a Statement of Concern title. The time does not include reading the book. T. DiMaggio clarified that the cost estimate is for a single title, not a single statement. She stated that this is a conservative estimate, as an average of salaries was used for the calculations. The total cost estimate for one title is \$408.76 for a total of 233 minutes of time spent (3.88 hours).

K. LaRocca reviewed the April 2023 and the year-to-date service statistics.

D. Rules and Regulations Update – Section 205 Materials Display

T. DiMaggio reviewed proposed changes to Section 205 Materials Display based on feedback received from the Board. T. DiMaggio referenced the original policy and revised Drafts A and B. The revision clarifies who is responsible for creating displays in the branch, the purpose of

displays created by library staff, and guidelines for staff to use when creating displays. The differences in the two drafts are that Draft A includes the word “collections” in the list of what library displays shall feature.

Public Comment:

Joyce Haun – Slidell, LA. Stated she loves the library, spoke of summer reading, spoke of bringing her children and grandchildren to the library. Stated the library helps kids grow their imagination. Asked for sexually explicit books to be placed behind the counter.

Charlotte Miller – Mandeville, LA. Stated she does not want taxpayer dollars spent on displays or decorations for any group or organization.

Melissa Copeland – Mandeville, LA. Stated that having the materials in question available to children is asking them to discern for themselves decisions at an early age. Spoke of gender confusion, obscene graphics, sexual passages, sexual molestation, rape, and asked how children will know the difference between what is safe and unsafe. Asked for the materials not be made available for display.

Gary Lacoste – Abita Springs, LA. Stated that nothing sexual, political, or racial should be displayed. Asked the Board and librarians to consider non-controversial displays.

David Campbell – Folsom, LA. Stated that he is 86 years old and is gay. Shared his experience of coming out at the age of 80. Spoke of books he has written, professional accomplishments, stated he will be a speaker at the commemoration of the 50th anniversary of the Upstairs Lounge fire, and is a sponsor of the LGBT+ Archives Project of the Historic New Orleans Collection.

Iris Gallatin – Covington, LA. Stated that displays in the children’s area should not have sexual content. Spoke of the silent majority whose views are in opposition to those attending the board meetings. Spoke of raising children with traditional values and preventing them from being exposed to books that conflict with those values. Thanked the Board for the resolution placing certain material behind the circulation desk.

Patricia Farris – Covington, LA. Requested all public displays to be what the general public considers non-controversial. Suggested promoting library programs and services such as summer reading, the TapIt, Ozobots, and guest speakers. Suggested promoting other tax funded departments in St. Tammany Parish.

Discussion: B. McHugh stated the policy is well thought out and is designed to further the mission and goals of the library. He stated that Draft A is the most inclusive of the two options and staff should have the option of including collections in the display.

Vote: B. McHugh moved to approve Draft A of the revised policy for Section 205 Materials Display. It was seconded by A. Parr. Roll call vote:

Airey: *Abstained* Butler: *Yes* McHugh: *Yes* Parr: *Yes* Reneau: *Absent* Shaw: *No* Taylor: *Yes*

Motion carried.

E. Statement of Concern Decision – *Milk and Honey*

K. LaRocca presented the statement of concern for *Milk and Honey* by Rupri Kaur. The statement was submitted by Connie Phillips representing the St. Tammany Parish Library Accountability Project. K. LaRocca read the statement aloud.

The recommended action by C. Phillips is: “Restrict access to minors as outlined in statute above. Require parent to check out for minor. The book should be shelved in a section where minors do not have access. A separate place in the library. A room or some section where minors do not have entry without parent and minors cannot check out.”

The reason given is: “Content violates the state obscenity statutes 2021 Louisiana Laws Revised Statutes Title 14 - Criminal Law §91.11. This book contains illustrations depicting non-sexual nudity; sexual activities including sexual assault.”

K. LaRocca reviewed the book résumé which includes the publisher’s summary, number of copies STPL owns, circulation statistics, comparable library system statistics, and reviews. A total of 2,618 public libraries across the nation own copies of the book. The book is shelved in the Adult Non-fiction collection at STPL with call number 811.6 Kau.

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

Options for the Board: Return the book to Adult non-fiction, restrict it behind the circulation desk, or remove it from the library.

Committee Recommendation: Book should be returned to Adult Non-fiction. C. Phillips was sent a letter explaining the committee’s recommendation and notification that this title would be on the agenda for Board review at this meeting.

The second statement of concern for the title *Milk and Honey* was submitted by Fran Smith, representing the St. Tammany Parish Library Accountability Project. The recommended action

by F. Smith is to: “remove all books from the public library that has this content in it. Stop pandering to perverts. Provide descent [sic] reading material for our children in a safe and loving enviroment [sic].”

The reason given is: “The whole book!”

K. LaRocca reviewed the committee’s evaluation of the title which includes the demographics of the committee members, the committee’s report, and the committee’s recommendation.

Options for the Board: Return the book to its original location in Adult Non-fiction, restrict it behind the circulation desk, or remove it from the library.

Committee Recommendation: Book should remain in the collection and is appropriate in Adult Non-fiction. F. Smith was sent a letter explaining the committee’s recommendation and notification that this title would be on the agenda for Board review at this meeting.

Public Comment:

Connie Phillips and Fran Smith, the patrons who submitted the Statements of Concern for *Milk and Honey*, were offered five minutes for public comment. Neither were in attendance and neither appeared for public comment.

Rachel Rhodes – Mandeville, LA. Spoke in defense of *Milk and Honey*. Stated it is a #1 New York best seller. Stated that Rupi Kaur writes from personal experiences growing up in India. Spoke of poems in the book that touch on the topics of abuse, relationships, heartbreak, and healing. Asked for the title to remain on the shelf.

Kevin Marino – Stated that the challenged books being discussed should be returned to their original locations on the shelves. Stated that books restricted behind the circulation desk are a violation of 1st Amendment rights. Referenced case law that describes the restrictions as an egregious form of discrimination.

Hilary Albarado – Folsom, LA. Stated that St. Tammany Parish is overall conservative. Stated that residents want restrictions where children cannot be hurt emotionally or physically. Stated that the books open up the opportunity for groomers to abuse people. Read an excerpt of *Milk and Honey* aloud.

Roxanne Newman – Stated that the book is an account of the author’s life as told through her poetry and that the references to sexual abuse in the book are not made to advocate sexual abuse. Stated that the author’s experiences may help others. Stated that a child would not be interested in this book. Asked for the title to be returned to the shelves.

Cynthia Weatherly – Covington, LA. Provided the Board with copies of a letter from Rupi Kaur, the author of *Milk and Honey*, and read the letter aloud. The letter is included in the public

comment record of this meeting. C. Weatherly stated that children are taken advantage of when they do not know what sexual abuse is and that it is not normal. Stated that restricting access to books is the same as banning books.

Daphne Misuraca – Mandeville, LA. Stated that *Milk and Honey* is a very dark book and should be kept behind the circulation desk. Stated that it could cause more harm than healing to a young person dealing with sexual molestation.

Jamie Segura – Stated that she has spent weeks in Baton Rouge trying to persuade legislators to do what is right for children, which has not been successful. Stated that if these books were obscene the Attorney General would have arrested someone. Parents should be involved in choosing books appropriate for their children. Referenced the fact that the person challenging most of the books did not attend the meeting.

Virginia Fortson – Mandeville, LA. Spoke of helping a young man in his 20s who was gay, was molested at the age of eight, and was afraid to tell his parents about either of those facts. Stated she feared he would kill himself before coming to terms with all of it. Stated that restricting these types of books does not help those who are going through a similar situation.

Discussion: B. McHugh stated the first few pages of the book did get his attention, but he continued reading. He noted the four parts of the book and stated he thought it was beautiful. B. McHugh referenced the author's comment about the book helping young people recognize that they are being sexually abused and stated that contradicts the notion that the book can be used to groom someone.

J. Airey commented that if one were to look for all of the challenged books on the shelves they would not find at least 30 of them, as many are either only available online or the library does not own a copy. J. Airey agreed that the beginning of the book is shocking, but as the book progresses he can see how a younger person can appreciate the author's perspective. Stated that the book is not for children and is appropriately shelved in the adult section.

Vote: B. McHugh moved to affirm the committee's recommendation that *Milk and Honey* shall remain shelved in Adult Non-fiction.

Airey: Yes Butler: Yes McHugh: Yes Parr: Yes Reneau: *Absent* Shaw: Yes Taylor: Yes

Motion carried.

F. Statement of Concern Decision – *Pink, Blue, and You!*

K. LaRocca presented the Statement of Concern for the book *Pink, Blue, and You!* by Elise Gravel. The statement was submitted by Connie Phillips, representing the St. Tammany Parish Library Accountability Project. K. LaRocca read the statement aloud. The recommended action

by C. Phillips is to: “Move to adult section of the library which would require a person of the age of majority and or parent to check out book.”

The patron cited excerpts and page numbers from a different book in response to question number six on the statement, which asks for the complainant’s reasons for their recommendation.

K. LaRocca reviewed the book résumé which includes the publisher’s summary, number of copies STPL owns, circulation statistics, comparable library system statistics, reviews by *Kirkus Reviews*, *Publishers Weekly*, *School Library Journal*, and *Booklist*. A total of 634 public libraries across the nation own copies of the book. The title is shelved in the Juvenile Non-fiction section at STPL with J 305.3 Gra as the call number.

K. LaRocca reviewed the committee’s evaluation of the title which includes demographics of the committee members, the committee’s report, and the committee’s recommendation.

Since the current complainant cites Louisiana Criminal Law Revised Statute 14:91.11, the book was evaluated based on the criteria set forth in the statute. K. LaRocca stated that legal counsel has advised the Board that all four criteria in the R.S. 14:91.11 must be true to be a violation of the statute. The committee did not find a violation of the statute.

Options for the Board: Return the book to its original location in Juvenile Non-fiction, move it to Adult Non-fiction, restrict it behind the circulation desk, or remove it from the library.

Committee Recommendation: Book should remain in the collection and is appropriately shelved in Juvenile Non-fiction. C. Phillips was sent a letter explaining the committee’s recommendation and notification that this title would be on the agenda for Board review at this meeting.

Public Comment:

Connie Phillips, the patron who submitted the Statement of Concern for *Pink, Blue, and You!*, was offered five minutes for public comment. C. Phillips was not in attendance and did not appear for public comment.

Barbara Mamoulides – Stated that the book should remain in the children’s section, as it is age appropriate. Noted that the excerpts in the statement of concern are from a different book. Stated that *Pink, Blue, and You!* teaches children that we are not the same. Stated that parents are responsible for what their children read.

Roxanne Newman – Read a statement aloud from the Jewish Community Relations Council of the Jewish Federation of Greater New Orleans. The statement is included in the public comment record of this meeting.

Lisa Rustmeyer – Stated that *Pink, Blue, and You!* is about love and acceptance, encourages critical thinking, and the illustrations are not sexual. Spoke of gender dysphoria, depression, anxiety, and suicide. Spoke of transgender population statistics.

Gary Lacoste – Stated he agrees with the Board’s decision for *Milk and Honey*. Stated his concern is to be sure that books are shelved appropriately. Asked for clarification on what Juvenile Non-fiction is in relation to picture books. K. LaRocca clarified that it is a picture book format and was shelved in the Juvenile Non-fiction section.

Iris Gallatin – Asked for the book to be kept behind the circulation desk. Stated that the American College of Pediatricians says that gender ideology is harmful to children and that conditioning them into believing that chemical and surgical impersonation of the opposite sex is normal is child abuse.

Patricia Farris – Stated she thought that Juvenile Non-fiction meant 12 and up. Stated that some of the material is too mature for a five-year-old to have access to. Stated she does not think that relocating is banning or violating 1st Amendment rights.

Laura Dinapolis – Thanked the library and welcomed the new board members. Stated she did not find anything harmful to minors in the book. Spoke of the new tiered card system. Asked the Board not to move the book to a restricted section.

Discussion: B. Taylor stated that *Pink, Blue, and You!* does not violate R.S. 14:91.11 and should remain in Juvenile Non-fiction. J. Airey stated that the book does not contain sexually explicit content or obscenity. Stated that it touches on the use of pronouns, which can be seen by some as a political issue, but as a whole is fairly innocuous. Suggested it would be appropriately shelved with books for ages 10 and up. K. LaRocca explained each classification section in relation to shelving locations. *Pink, Blue, and You!* is in the Sociology section of the Juvenile Non-fiction.

B. McHugh stated that the book’s cover is meant to be a poster that says “Be who you want to be.” He stated that is the theme of the book. Stated that it is an appropriate book for the shelf location.

Vote: B. McHugh moved to affirm the committee’s recommendation that *Pink, Blue, and You!* shall remain in the collection and shelved in Juvenile Non-fiction. It was seconded by A. Parr. Roll call vote:

Airey: *No* Butler: *Yes* McHugh: *Yes* Parr: *Yes* Reneau: *Absent* Shaw: *No* Taylor: *Yes*

Motion carried.

G. Statement of Concern Decision – *Sex Is a Funny Word*

K. LaRocca presented the Statement of Concern for the book *Sex Is a Funny Word* by Cory Silverberg. The statement was submitted by Connie Phillips, representing the St. Tammany Parish Library Accountability Project. K. LaRocca read the statement aloud. The recommended action by C. Phillips is to “Restrict access to minors as outlined in statute above. Require parent to check out for minor. The book should be shelved in a section where minors do not have access. A separate place in the library. A room or some section where minors do not have entry without parent and minors cannot check out.”

The reason given is: Complainant cites Louisiana Criminal Law Revised Statute 14:91.11.

K. LaRocca reviewed the book résumé which includes the publisher’s summary, number of copies STPL owns, circulation statistics, comparable library system statistics, reviews by *Kirkus Reviews*, *Publishers Weekly*, *School Library Journal*, and *Common Sense Media*. Also noted are awards and lists featuring this title. A total of 1,379 public libraries across the nation own copies of the book. The title is shelved in the Juvenile Non-fiction section at STPL with J 613.9071 Sil as the call number.

K. LaRocca reviewed the committee’s evaluation of the title which includes demographics of the committee members, the committee’s report, and the committee’s recommendation.

Since the current complainant cites Louisiana Criminal Law Revised Statute 14:91.11, the book was evaluated based on the criteria set forth in the statute. K. LaRocca stated that legal counsel has advised the Board that all four criteria in the R.S. 14:91.11 must be true to be a violation of the statute. The committee did not find a violation of the statute.

Options for the Board: Leave the book shelved behind the circulation desk with other graphic novel format materials that contain sexual content, return it to its original location in Juvenile Non-fiction, move it to Adult Non-fiction, or remove it from the library.

Committee Recommendation: Book should remain in the collection and although it is appropriate in its original location in Juvenile Non-Fiction, it should continue to be housed behind the circulation desk as it meets the criteria for restriction of a graphic novel based on the Board resolution passed on February 28, 2023. A copy of the resolution was provided to the Board for reference. C. Phillips was sent a letter explaining the committee’s recommendation and notification that this title would be on the agenda for Board review at this meeting.

The second statement of concern for the title *Sex Is a Funny Word* was submitted by Jacki Schneider. The recommended action by J. Schneider is: “I suggest that a separate board be formed comprised of parents and teachers to review these books prior to purchase.”

The reason given is: “It’s [sic] contents are pornographic.”

K. LaRocca reviewed the committee's evaluation of the title which includes the demographics of the committee members, the committee's report, and the committee's recommendation.

The committee found that an additional board to oversee book purchasing is not necessary and would be redundant. Books and other materials are purchased by trained professionals using a variety of tools. The public has input with the Request a Purchase program. The staff who are responsible for selecting are themselves members of the St. Tammany community. The Parish Council and Parish President appoint the Library Board of Control, made up of members of the community including parents and educators. The Library Board evaluates statements of concern. The committee's opinion is that the book does not violate La R.S. 14:91.11 and is not pornography.

Options for the Board: Same as above.

Committee Recommendation: Same as above. J. Schneider was sent a letter explaining the committee's recommendation and notification that this title would be on the agenda for Board review at this meeting.

The third statement of concern for the title *Sex Is a Funny Word* was submitted by Fran Smith. The recommended action by F. Smith is: "remove it from the library. it is pornography [sic]."

The reason given is: "It has no value to help a young person grow into a responsible adult. It takes away young children's innocence."

K. LaRocca reviewed the committee's evaluation of the title which includes the demographics of the committee members, the committee's report, and the committee's recommendation.

The committee's opinion is that the book does not violate La R.S. 14:91.11 and is not pornography. It has educational value for children at puberty age, as it discusses hygiene and correct medical terms for body parts. It also discusses the emotional and social aspects of first relationships, concepts not often discussed in books for this target age audience.

Options for the Board: Same as above.

Committee Recommendation: Same as above. F. Smith was sent a letter explaining the committee's recommendation and notification that this title would be on the agenda for Board review at this meeting.

Public Comment:

Connie Phillips, Jacki Schneider, and Fran Smith, the patrons who submitted the Statements of Concern for *Sex Is a Funny Word*, were offered five minutes for public comment. None of the patrons were in attendance and they did not appear for public comment.

Lawrence De Quay – Slidell, LA. Read two favorable reviews aloud. Stated that the book is not written specifically for people with diverse identities, but for all young people. Stated that the book would have helped him teach his daughters about their bodies and the difference between healthy and unhealthy interpersonal relationships. Spoke of his brother who is gay.

Lisa Rustemeyer – Stated that *Sex Is a Funny Word* is recommended for children ages 8-10 and feels that is appropriate, as it prepares them for the upcoming changes to their bodies. Stated that the pictures are anatomical and are presented in a clinical approach, not in an obscene or pornographic way.

Cynthia Weatherly – Provided the Board with copies of a letter from Cory Silverberg, the author of *Sex Is a Funny Word*, and read the letter aloud. The letter is included in the public comment record of this meeting.

Rebecca Bohm – Mandeville, LA. Stated that the book is a great resource to have and should be returned to the shelves. Stated that children do not usually gravitate to the children's non-fiction section of the library. Noted that the American College of Pediatricians is considered a hate group by the Southern Poverty Law Center.

Discussion: A. Parr asked if there could be cards on the shelf in place of the books that are behind the desk, which would let a parent know the item is available for checkout. K. LaRocca explained that the catalog shows the circulation desk as the shelf location, so the patron would know where to ask for the item. She stated that pull cards or fake books are useful tools that can be used to provide better accessibility to the collection items. T. DiMaggio stated that she and B. Geiger have discussed this option and will be looking into ways to accomplish that.

There was discussion about metrics and statistics on age brackets in each tiered card option. A. Shaw stated that it is important to get the books reviewed and shelved appropriately as soon as possible. B. Taylor stated that *Sex Is a Funny Word* does not violate La R.S. 14:91.11 and is currently shelved behind the desk because it is considered a graphic novel.

B. McHugh commented that he understands the committee's recommendation was based on the basis of the resolution and he appreciates their conscientiousness in doing so. Stated he does not think the book meets the criteria to be restricted behind the desk.

Vote: J. Airey moved to affirm the committee's recommendation to keep *Sex Is Funny Word* shelved behind the circulation desk under the terms of the resolution passed on February 28, 2023. Motion failed due to lack of a second.

B. McHugh moved to overrule the committee's recommendation and return the book *Sex Is a Funny Word* to the Juvenile Non-fiction section. It was seconded by C. Butler. Roll call vote:

Airey: No Butler: Yes McHugh: Yes Parr: Yes Reneau: Absent Shaw: No Taylor: Yes

Motion carried.

H. Statement of Concern Decision – *Who Has What?*

K. LaRocca presented the Statement of Concern for the book *Who Has What?* The statement was submitted by Connie Phillips, representing the St. Tammany Parish Library Accountability Project. K. LaRocca read the statement aloud.

The recommended action by C. Phillips is: “This book requires adult supervision. It is for a very small child. Parents want to introduce these concepts. We do not want them lying around willy nilly when we are at the library to read about trains, planes and automobiles. This book may be a good teaching tool should someone want to request it but it should be available for adults to check out if they want to read it for their child and not just stuck off somewhere in the children's section. Your ALA policy again in conflict with the values of this parish.”

The reason given is: “This is a book for very small children and should be made available upon request instead of just randomly shelved in the little kids section for all the world to see.”

K. LaRocca reviewed the book résumé which includes the publisher’s summary, number of copies STPL owns, circulation statistics, comparable library system statistics, reviews by *Kirkus Reviews*, *Publishers Weekly*, *Bulletin of the Center for Children’s Books*, *Booklist*, *School Library Journal*, *Horn Book Magazine*, and *Horn Book Guide to Children*. Also noted are awards and lists featuring this title. A total of 913 public libraries across the nation own copies of the book. The title is shelved in the Juvenile Non-fiction section at STPL with J 612.6 as the call number.

K. LaRocca reviewed the committee’s evaluation of the title which includes demographics of the committee members, the committee’s report, and the committee’s recommendation. The committee noted that the book is informational with all body parts labeled and is meant for parents to use to have a conversation with their child. The presentation of the material is consistent with the guidelines for 2-5-year old children outlined in “Healthy Sexual Development” published by the Darkness to Light organization. The book uses the correct medical terms for reproductive body parts and does not use slang words.

Options for the Board: Return it to its original location in Juvenile Non-fiction, move it to Adult Non-fiction, restrict it behind the circulation desk, or remove it from the library.

Committee Recommendation: Book should remain in the collection and is appropriate in its original location in Juvenile Non-Fiction. C. Phillips was sent a letter explaining the committee’s recommendation and notification that this title would be on the agenda for Board review at this meeting.

Public Comment:

Connie Phillips, the patron who submitted the Statement of Concern for *Who Has What?*, was offered five minutes for public comment. C. Phillips was not in attendance and did not appear for public comment.

Rachel Rhodes – Stated that *Who Has What?* is an educational book that discusses the parts of the body in age-appropriate vocabulary. Stated it is important to have the book on the shelf as an educational tool for parents.

Roxanne Newman – Stated that there is nothing wrong with the book. Stated it is factual with illustrations that are not highly detailed. Noted that there are no depictions of sex in the book. Stated it is a great book for parents to read with their children to teach them the vocabulary necessary to recognize sexual abuse.

Jamie Segura – Stated that these books are age-appropriate and need to be returned to the shelves. Spoke of complainants not attending the meetings, not quoting the correct books, and frivolous book challenges. Asked when will the Board stop the circus of the book challenges. Stated that this is an abuse of the system and is an attempt to eradicate LGBTQIA material from the library.

Discussion: B. Taylor stated her opinion that the book should be returned back to Juvenile Non-fiction.

Vote: A. Shaw moved to affirm the committee’s recommendation to return *Who Has What?* to the Juvenile Non-Fiction section. It was seconded by B. McHugh. Roll call vote:

Airey: *Yes* Butler: *Yes* McHugh: *Yes* Parr: *Yes* Reneau: *Absent* Shaw: *Yes* Taylor: *Yes*

Motion carried.

3. OLD BUSINESS

A. Strategic Planning Committee Update

K. LaRocca reported that action planning training was held in April over Zoom. Consultants Carson Block and Susan Kent presented to 32 staff members and recorded the session so that all staff members can participate. The committee hopes to have the first working group meetings over the next month.

B. Rules and Regulations Committee Update

K. LaRocca reported that the committee met on May 4th and May 16th to work on Section 205: Materials Display. The next committee meeting date is to be determined and will be posted on the website.

C. Library Foundation Update

The Foundation hosted its 6th annual Distinguished Speaker Series at the Beau Chene Country Club on April 26, 2023, featuring Emilie Rhys as its distinguished speaker. The Foundation estimates to have made approximately \$11,000 from the event.

The Foundation board met in May and discussed plans to expand its general membership through social media avenues in the Fall. The Board has also begun planning for the 7th annual Distinguished Speaker Series.

At the May meeting, The President of the Foundation received the invoice for the Ozobots that were approved by the Foundation Board in the Fall of 2022. The Foundation looks forward to working with the Library to identify additional projects it can fund to aid our community libraries.

D. Friends of the Library Updates

There was no update from the Friends of the Library.

4. Adjournment

There being no further business, a motion to adjourn was made by A. Shaw and seconded by C. Butler. All were in favor. The motion carried.

Mary Reneau, Secretary

St. Tammany Parish Library
Board of Control Special Meeting
June 16, 2023
Slidell Library
555 Robert Blvd.
Slidell, LA 70458
9:00 A.M.

MINUTES

The meeting was scheduled as a Rules and Regulations Committee meeting. Due to a quorum of the Library Board of Control, the meeting became a special board meeting.

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

Present: Jake Airey, Bill McHugh, Anthony Parr, Mary Reneau, Ann Shaw, Becky Taylor

Absent: Carmen Butler

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

B. Taylor explained the rules for public comment. A three-minute time limit is established for each member of the public wishing to speak (for or against) an item on the Agenda. This is a special board meeting with only one item on the agenda.

1. NEW BUSINESS

A. Challenged Materials Process

Discussion: K. LaRocca explained that the purpose of the meeting is to discuss any changes that might be made to the challenged materials process. She stated that there are currently over 150 items that have been challenged. She stated that there are opinions, suggestions, and concerns from all sides of the issue. K. LaRocca noted that the meeting was originally scheduled to be a Rules and Regulations Committee meeting where the committee would review the current policy, other standard policies, and discusses what may work for us. The committee does the work and brings the revised policies to the Board for approval.

K. LaRocca reviewed the current policy for Section 407: Statements of Concern about Library Resources. She expanded upon the process of forming committees to review challenged materials. The committee reviews the material in its entirety, creates a book résumé that includes a brief synopsis, reviews of the material from standard evaluation guides, topical information concerning the material, circulation information, information about holdings in other public libraries, awards received, biographical information about the author/producer, and Library of Congress Subject Headings. She explained the previous decision and appeal process. She noted that the current revised process changes the committee's decision to a recommendation to the Board. In an effort to be as transparent as possible, the Board then reviews the materials and makes a final decision during an open public meeting.

K. LaRocca explained that it is a lengthy process because not only does the committee read each book in its entirety, but so does each board member. She explained that the Board has been reviewing a mix of children, teen, and adult books, so the review schedule has been fairly easy. We will soon be finished reviewing children's books and will have all adult books left to review, which are much longer and take more time to read. At that point, it will not be possible to review 4 to 5 books at once.

K. LaRocca discussed Section 409: Access to Library Materials by Minors, as it also relates to Statements of Concern. Section 409 allows the Board to restrict minors from accessing inappropriate materials by establishing an area behind the circulation desk for restricted materials. K. LaRocca also noted the resolution from December 13, 2022 which states that every item that receives a statement of concern is temporarily stored in a restricted area behind the circulation desk while being reviewed. K. LaRocca provided the Board with printed copies of the public comment received prior to the meeting. The Board discussed their concerns and ideas.

J. Airey suggested the committee reports and recommendations be done in a public meeting and if the complainant does not agree, they can appeal the decision for Board review. He stated in some instances the committee has recommended what the patron wants, and the book unnecessarily goes to the Board for review. Suggested that members of the public could be part of the initial review committee. Stated that there needs to be more engagement from the complainants or they can have someone speak for them. He noted that there are 30 titles that have been challenged and are only available for download. Due to the library's tiered card system, they can only be checked out by adults and those with unrestricted library cards. He suggested that challenges on those types of books be rejected due to the items already having proper restrictions in place for accessing online and they are not physically available in the

library. Spoke about the Attorney General stating that these books are not obscene and complainants using the R.S. 14:91.11 obscenity laws as the basis of their challenge. Stated that we cannot continue to have board meetings that go on for four hours twice a month, as it is just too much.

A. Parr suggested placing the challenged books in an area of each branch that is uniform across the Parish in an effort to be consistent and transparent. He also suggested having pull cards or placeholder books in place of a challenged book on the shelf. This offers spontaneous discovery for parents looking for books on a certain topic. Stated that it is important to have patrons' views respected. Spoke of the online Statement of Concern form and how it is being exploited and abused in a way where there is no data, integrity, and validity. Suggested that submitting a paper copy in person would be appropriate and would open the door for dialog with patrons who have concerns.

B. Taylor stated that statements of concern from organizations should not be accepted, as organizations do not have library cards. Statements should only be accepted from verified residents of St. Tammany Parish. Complainants should read and review the entire work, as the staff and Board are doing a lot of work based on their concern. Fraudulent statements with made-up addresses and names should not be considered. Stated that 60% of the remaining challenged books are adult novels, which is a lot of reading. Suggests streamlining the process as much as possible. Stated that citizens have the right to register their legitimate concerns. Stated that the Board is volunteering their valuable time to this and frivolous complaints must be reduced.

A. Shaw suggested having the statements of concern notarized. She is concerned about books that do not violate R.S. 14:91.11 still being challenged and using that statute as the basis for their concern. Suggested that the Board consider not accepting those types of statements.

B. McHugh spoke about the challenged books being restricted behind the circulation desk while they are under review. A letter was sent to the library from the Tulane Law Clinic. B. McHugh read the letter aloud. He asked for the letter to be included in the minutes of this meeting. The letter is scanned and included in the record. The letter states that restricting the books while under review violates the Constitution because it removes protected works from the shelves. B. McHugh stated that the books should remain on the shelves unless a decision is made to remove them after review. A. Parr asked if restricting books opens the library up to lawsuits. B. McHugh stated that the Tulane Law Clinic says that it exposes the library and taxpayers to legal

liability. B. McHugh stated that a book could be behind the desk for three years, based on the rate we are going.

J. Airey stated that a letter by law students is not really a legal opinion that we should base our decisions on. Stated that what was said in the letter is not entirely correct. Stated that the policy has been in place for a while and we have not been sued. Stated that the library board does have discretion on what books can be restricted. Agreed that the process needs to be streamlined to move forward quicker.

B. McHugh stated that the research may have been done by law students, but the letter is signed by Katie Schwartzmann, the Director of the Tulane First Amendment Law Clinic.

M. Reneau stated that removing or denying access to reading materials as a public library is censorship, which is illegal. Stated that the library is breaking the law.

K. LaRocca stated that the Board's suggestions along with public comment received by email and in-person will be reviewed and another Rules and Regulations Committee meeting will be scheduled to review potential changes. The next committee meeting was tentatively scheduled for June 27, 2023 at 10:00 AM in the Parish Council Chambers. If there are four or more board members in attendance, the meeting will once again become a special board meeting. Both versions of the agenda will be posted 24 hours or more in advance.

A. Shaw stated that it is unfortunate that we were not able to have a regular Rules and Regulations Committee meeting due to having a quorum of the Board. She stated the committee meetings are very constructive meetings with library staff in attendance and their input is an important part of the process. K. LaRocca clarified that committee members will be made aware of the possible committee meeting and are invited to attend. All meeting dates and agendas are posted on the website.

E. Couvillon responded to disruption from the public in attendance. She stated that all meetings are posted in accordance with the open meetings law, which requires 24 hours' notice at the site of the meeting and on the website.

B. McHugh asked K. LaRocca to inform the audience of the email address that is available for the public to contact the Board with input. K. LaRocca stated the email address is lboc@stpl.us.

Public Comment:

Mike Sims – Slidell, LA. Spoke of sex offenders not being allowed in the library and not allowed to have the materials that the library has for public display in their possession. Stated the library is generating future sex offenders by exposing people to pornography.

Thomas Abney – Slidell, LA. Stated it is shameful for the council to have allowed these books to be on the shelves. Spoke of sex addiction. Stated that children are most vulnerable. Stated that Ted Bundy started out reading these types of books and became a serial killer. Quoted a Bible verse aloud.

Kitty Carmody – Slidell, LA. Stated that it is a small group who have launched this campaign of overwhelming the library system. Spoke of it being an abuse of the system and a waste of resources and time. Spoke of people cutting and pasting cherry-picked information into the Statements of Concern.

Roland Gallatin – Stated the Statement of Concern process is a mockery because everyone knows the outcome of the meetings. Stated the library should be impartial and serve the entire community without endorsing one point of view over another. Stated the Board is not serving the conservative Republican community, which pays for the library's budget and their salary. Stated that there are no books in the collection that portray the other side of the transgender issue. Listed the following books: *Always Erin*, *Time to Think*, *Lost in Trans Nation*, *Parenting in a Transgender World*, and *Transing Our Children*. Showed a printout of B. McHugh's posts on Facebook that show comments not in favor of the Republican party and Donald Trump. Asked for the printout to be made part of the public record.

B. McHugh asked to respond. There was disruption from the public in attendance. B. Taylor stated that B. McHugh can respond after the public comment period.

Tony Vespo – Slidell, LA. Stated that the Board's responsibilities and processes are quite daunting and the Board has a lot on their plate. Stated he is a combat veteran with a purple heart. Stated that when he was 16 he was very impressionable. He said he saw and partook in things that changed him not for the better. Stated some of this material is impressionable and he is concerned about young people being influenced in negative ways.

Harry Morgan – Stated this is not only a political or religious issue. Stated children cannot establish right from wrong. Asked to put the books where only adults can read them. Stated they are not burning or banning books.

Greg Johnson – Stated that kids have restrictions on R-rated movies and buying alcohol and cigarettes, yet are allowed into the Adult section of the library. Stated that Warren Montgomery said that graphic novels are not against the law because they are cartoons and it is a loophole in the law. Stated that the fact that the library is using the law to defend the books is disgusting.

Patricia White – Slidell, LA. Stated that it is ridiculous that the entire work must be read in order to determine if it is appropriate. Stated that her children are no longer allowed to go to the library. Stated that the books should be completely removed from the library, not just moved to a restricted section. Stated that the library could be breeding new pedophiles in the community.

Milton Beard – Lacombe, LA. Stated he is a Christian and lives his life based on faith. Spoke of a story Jesus told about a woman caught in adultery and asked those without sin to cast the first stone. Stated that we are all sinners. Stated that he is praying for the Board and knows they have a hard job.

James Payne – Slidell, LA. Spoke of teaching theology to children. Stated we need to put material in front of children that will help them grow up with a sound mind. Spoke of material not in line with the Bible. Spoke of the nation being founded on Christian principles.

Jerry Binder – Stated that he was Council Chair of the St. Tammany Parish Council last year. Stated that he met with K. LaRocca about the public concerns. Spoke of the Children's Internet Protection Act that called for filters to block adult content on public computers. Stated it was ruled as censorship, then was overruled by the Supreme Court. He said he related that situation to books when speaking to K. LaRocca about a restricted section in the library. Stated we have to protect minors and have the methods to do so.

Mike Smith – Slidell, LA. Stated he is the Parish Councilman for District 9. Recommends using reserved rooms for the materials in question. Stated he has seen reserved rooms in many libraries that he has visited throughout the country. The reserved rooms house and protect valuable material and controversial material that might be stolen. Stated that children do not have full constitutional rights and a reserve room would not infringe their rights.

Johanna Miner – Spoke about the Pride displays at the Madisonville Library last summer. Stated that the library does not care about the public or the children. Spoke about the Board not wanting to hear scripture during public comment. Stated that is censorship. Stated that less than 1% of the community are in opposition to restricting materials. Stated she is not burning books, she is protecting the children of the community.

B. McHugh responded to the earlier comments made by R. Gallatin. B. McHugh addressed the comments on his Facebook page. He spoke of being a father, talked about his past involvement in organizations, stated he is an Episcopal Christian, wrote for the St. Tammany Farmer for 8 years, and has never been accused of inaccurate reporting or being biased. Stated he covered the library board for 8 years while writing for the St. Tammany Farmer. Stated he has likely attended more board meetings than anyone in the room besides the board members. Stated he holds the library and the Board in the highest regard. Stated he is not imposing his political views onto the library. Stated that no one will have an influence on his decision-making for the Board. The library must not be influenced by politics.

2. Adjournment

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

Mary Reneau, Secretary

2

**St. Tammany Parish Library - General Fund
Balance Sheet
June 30, 2023**

ASSETS

Current Assets		
Cash	\$	11,670,263.69
Cash - Health Claims		(46,092.23)
Due from Paylocity		0.00
Returned Checks		24.10
Ad Valorem Receivable - 2021		0.00
Ad Valorem Receivable - 2022		222,583.97
Ad Valorem Receivable - 2020		5,797,000.02
Due from State of Louisiana		197,060.41
Prepaid Expenses		0.00
Total Current Assets		17,840,839.96
Other Assets		
Deposits		1,981.00
Total Other Assets		1,981.00
Total Assets	\$	17,842,820.96

LIABILITIES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	(25.66)
Accrued Expenses		32,787.00
Accrued Salaries		189,735.09
Deferred Inflows - Ad Valorem		167,512.00
Elective Benefits Payable		(2,075.92)
Retirement Payable		212,203.26
United Way Payable		18.00
Health Claims Payable		255,932.55
Due to Employee		219.82
Total Current Liabilities		856,306.14
Fund Balance		
Fund Balance		16,986,514.82
Total Fund Balance		16,986,514.82
Total Liabilities & Fund Balance	\$	17,842,820.96

Page: 1
3

**St. Tammany Parish Library-General Fund
Statement of Revenues and Expenditures
For the Six Months Ending June 30, 2023**

	<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	\$ 966,166.67	\$ 5,797,000.02	11,644,000.00	5,846,999.98	49.79
State Revenue Sharing	21,052.33	126,313.98	258,515.00	132,201.02	48.86
Fines/Fees	8,130.50	37,976.14	70,500.00	32,523.86	53.87
Grants and Other	0.00	0.00	1,000.00	1,000.00	0.00
Interest Income	18,689.77	97,007.48	39,000.00	(58,007.48)	248.74
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Donations Received	361.16	14,391.82	50,000.00	35,608.18	28.78
Summer Reading Shirt Sales	169.37	2,118.98	1,350.00	(768.98)	156.96
Total Revenues	<u>1,014,569.80</u>	<u>6,074,808.42</u>	<u>12,064,365.00</u>	<u>5,989,556.58</u>	<u>50.35</u>
Expenditures					
Library Administration	424,376.92	2,600,610.84	5,555,000.00	2,954,389.16	46.82
Employee Benefits	184,325.81	1,108,204.55	1,962,100.00	853,895.45	56.48
Advertising,Dues & Subscriptio	4,340.00	26,627.77	41,500.00	14,872.23	64.16
Signage	46.13	320.41	3,000.00	2,679.59	10.68
Printing, Duplicating & Bindin	0.00	5,880.24	22,000.00	16,119.76	26.73
Promotional Production	1,303.66	3,728.84	10,000.00	6,271.16	37.29
Utilities	22,948.71	171,832.15	323,050.00	151,217.85	53.19
Communications	15,319.33	75,248.08	151,500.00	76,251.92	49.67
Leases	25,271.51	172,127.93	326,500.00	154,372.07	52.72
Maintenance of Property & Equi	38,142.46	354,495.88	572,500.00	218,004.12	61.92
Maintenance Services (Building	20,261.75	128,353.34	264,055.00	135,701.66	48.61
Professional Services	20,884.22	182,343.32	313,925.00	131,581.68	58.08
Insurance and Claims	15,577.50	83,555.00	222,026.00	138,471.00	37.63
Operating Supplies	13,187.80	93,689.00	166,000.00	72,311.00	56.44
Travel & Continuing Education	6,479.11	28,270.65	86,000.00	57,729.35	32.87
Public Relations/Programming	41,611.99	66,105.25	116,200.00	50,094.75	56.89
Capital Outlay-Non-Book Acq.	18,361.50	200,307.93	448,758.00	248,450.07	44.64
Capital Outlay-library Res. Ac	30,049.36	652,436.58	1,473,500.00	821,063.42	44.28
Capital Expenditures - Cameras	0.00	0.00	6,000.00	6,000.00	0.00
Total Expenditures	<u>882,487.76</u>	<u>5,954,137.76</u>	<u>12,063,614.00</u>	<u>6,109,476.24</u>	<u>49.36</u>
Excess of Revenues/(Expenditur	<u>\$ 132,082.04</u>	<u>\$ 120,670.66</u>	<u>751.00</u>	<u>(119,919.66)</u>	<u>16,068.00</u>

4

St. Tammany Parish Library
Statement of Changes in Fund Balance
For the Six Months Ending June 30, 2023

Beginning Fund Balance	\$	16,865,844.16
Net Income		120,670.66
Ending Fund Balance	\$	<u>16,986,514.82</u>

SUPPLEMENTAL INFORMATION

**St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2023**

6

	<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	\$ 424,376.92	\$ 2,600,610.84	\$ 5,555,000.00	2,954,389.16	46.82
Total	\$ 424,376.92	\$ 2,600,610.84	\$ 5,555,000.00	2,954,389.16	46.82
Employee Benefits					
FICA/ Supplemental Retirement	\$ 10,137.85	\$ 58,491.70	\$ 109,600.00	51,108.30	53.37
Retirement Contributions	39,255.11	253,099.67	516,000.00	262,900.33	49.05
Health Insurance Expense	31,810.08	186,346.52	450,000.00	263,653.48	41.41
Health Trust	103,122.77	598,395.41	855,500.00	257,104.59	69.95
Worker's Compensation Expense	0.00	11,871.25	30,000.00	18,128.75	39.57
Employee Miscellaneous	0.00	0.00	1,000.00	1,000.00	0.00
Total	\$ 184,325.81	\$ 1,108,204.55	\$ 1,962,100.00	853,895.45	56.48
Advertising, Dues & Subscriptions					
Publication of Legal Notices	\$ 0.00	\$ 5,416.28	\$ 7,000.00	1,583.72	77.38
Membership Dues	100.00	1,850.00	7,500.00	5,650.00	24.67
Advertising	4,240.00	19,361.49	27,000.00	7,638.51	71.71
Total	\$ 4,340.00	\$ 26,627.77	\$ 41,500.00	14,872.23	64.16
Signage					
Signage	\$ 46.13	\$ 320.41	\$ 3,000.00	2,679.59	10.68
Total	\$ 46.13	\$ 320.41	\$ 3,000.00	2,679.59	10.68
Printing, Duplicating & Binding					
Printing	\$ 0.00	\$ 2,801.19	\$ 12,000.00	9,198.81	23.34
Book Binding	0.00	0.00	5,000.00	5,000.00	0.00
Patron Cards	0.00	3,079.05	5,000.00	1,920.95	61.58
Total	\$ 0.00	\$ 5,880.24	\$ 22,000.00	16,119.76	26.73
Promotional Production					
Promotional Production	\$ 1,303.66	\$ 3,728.84	\$ 10,000.00	6,271.16	37.29
Total	\$ 1,303.66	\$ 3,728.84	\$ 10,000.00	6,271.16	37.29

**St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2023**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Utilities					
Electricity	\$ 19,392.92	\$ 146,217.91	\$ 284,000.00	137,782.09	51.49
Gas	91.40	1,702.81	3,050.00	1,347.19	55.83
Water	3,464.39	23,911.43	36,000.00	12,088.57	66.42
Total	\$ 22,948.71	\$ 171,832.15	\$ 323,050.00	151,217.85	53.19
Communications					
Postage	\$ 4,257.70	\$ 8,929.59	\$ 14,000.00	5,070.41	63.78
Voice Line	6,188.21	39,324.15	88,500.00	49,175.85	44.43
Data Lines (Internet)	4,812.50	26,801.09	48,000.00	21,198.91	55.84
Courier/Shipping	60.92	193.25	1,000.00	806.75	19.33
Total	\$ 15,319.33	\$ 75,248.08	\$ 151,500.00	76,251.92	49.67
Leases					
Building Lease Expense	\$ 24,487.08	\$ 169,505.16	\$ 318,000.00	148,494.84	53.30
Equipment Lease Expense	784.43	2,622.77	6,000.00	3,377.23	43.71
Vehicle Lease Expense	0.00	0.00	2,500.00	2,500.00	0.00
Total	\$ 25,271.51	\$ 172,127.93	\$ 326,500.00	154,372.07	52.72
Maintenance of Property & Equipment					
Custodial and Janitorial	\$ 16,438.86	\$ 105,078.16	\$ 212,000.00	106,921.84	49.57
Grounds/Lawn Maintenance	7,228.00	40,973.00	85,000.00	44,027.00	48.20
Maintenance Supplies	1,677.20	5,328.33	9,000.00	3,671.67	59.20
Fuel & Lube	3,013.36	12,994.90	40,000.00	27,005.10	32.49
Vehicle Repairs	193.38	5,148.56	6,000.00	851.44	85.81
Small Tools	726.65	1,562.34	3,000.00	1,437.66	52.08
Office Machine & Equip Repair	0.00	504.92	1,000.00	495.08	50.49
Network Utility Software	8,865.01	123,828.06	125,000.00	1,171.94	99.06
Automation System Maintenance	0.00	567.00	29,500.00	28,933.00	1.92
Polaris Maintenance	0.00	53,635.61	54,000.00	364.39	99.33
PC Network Maintenance & Repai	0.00	4,875.00	8,000.00	3,125.00	60.94
Total	\$ 38,142.46	\$ 354,495.88	\$ 572,500.00	218,004.12	61.92
Maintenance of Services (Buildings)					
Physical Plant	\$ 14,444.64	\$ 80,170.41	\$ 150,000.00	69,829.59	53.45
Plumbing, Heating and AC	943.16	30,845.23	66,500.00	35,654.77	46.38
Electrical	3,621.50	7,955.91	8,000.00	44.09	99.45
Sanitation	702.45	4,456.79	11,000.00	6,543.21	40.52
Pest Control	550.00	3,875.00	7,000.00	3,125.00	55.36

**St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2023**

8

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Termite Contract	0.00	0.00	4,555.00	4,555.00	0.00
Carpet Cleaning	0.00	1,050.00	17,000.00	15,950.00	6.18
Total	\$ 20,261.75	\$ 128,353.34	\$ 264,055.00	135,701.66	48.61
Professional Services					
Payroll Service Fees	\$ 3,231.51	\$ 18,476.00	\$ 34,100.00	15,624.00	54.18
Legal	0.00	0.00	15,000.00	15,000.00	0.00
Financial	761.25	27,173.82	40,000.00	12,826.18	67.93
Consultants	509.84	46,822.48	90,000.00	43,177.52	52.02
Security	1,376.28	4,892.54	10,000.00	5,107.46	48.93
Web Design Consultant	5,336.08	75,309.22	79,825.00	4,515.78	94.34
Movers	9,669.26	9,669.26	45,000.00	35,330.74	21.49
Total	\$ 20,884.22	\$ 182,343.32	\$ 313,925.00	131,581.68	58.08
Insurance and Claims					
Library Property Insurance	\$ 0.00	\$ 0.00	\$ 135,500.00	135,500.00	0.00
Flood Insurance	0.00	25,916.00	23,500.00	(2,416.00)	110.28
Vehicle Insurance	9,922.36	32,538.36	42,950.00	10,411.64	75.76
LBOC Liability	0.00	4,000.00	4,076.00	76.00	98.14
General Liability	5,655.14	21,100.64	16,000.00	(5,100.64)	131.88
Total	\$ 15,577.50	\$ 83,555.00	\$ 222,026.00	138,471.00	37.63
Operating Supplies					
Office Supplies	\$ 2,002.63	\$ 16,469.32	\$ 33,000.00	16,530.68	49.91
Bank Service Charges	1,202.80	8,028.78	16,000.00	7,971.22	50.18
Book Preparation Supplies	2,717.75	21,035.97	44,000.00	22,964.03	47.81
Computer/Printer Supplies	6,444.64	43,369.60	65,000.00	21,630.40	66.72
Programming Supplies	819.98	4,785.33	8,000.00	3,214.67	59.82
Total	\$ 13,187.80	\$ 93,689.00	\$ 166,000.00	72,311.00	56.44
Travel and Continuing Education					
Staff Travel - Local	\$ 1,021.67	\$ 5,145.75	\$ 22,000.00	16,854.25	23.39
Library In-service Training	0.00	893.93	9,000.00	8,106.07	9.93
Conventions & Seminars	5,457.44	22,230.97	55,000.00	32,769.03	40.42
Total	\$ 6,479.11	\$ 28,270.65	\$ 86,000.00	57,729.35	32.87

Public Relations/Programming

**St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2023**

9

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Summer Reading Program	\$ 20,684.67	\$ 25,101.74	\$ 45,000.00	19,898.26	55.78
Summer Reading T-shirts	5,318.75	6,575.59	6,400.00	(175.59)	102.74
Adult Programming	7,645.97	19,548.45	36,000.00	16,451.55	54.30
Young Adult Programming	7,962.60	8,986.32	15,000.00	6,013.68	59.91
Juvenile Programming	0.00	4,545.23	12,000.00	7,454.77	37.88
LEH Grant	0.00	1,347.92	1,800.00	452.08	74.88
Total	\$ 41,611.99	\$ 66,105.25	\$ 116,200.00	50,094.75	56.89
Capital Outlay-Non-Book Acq					
Landscape Additions	\$ 1,865.00	\$ 13,660.00	\$ 33,000.00	19,340.00	41.39
Imp Phys Plant	0.00	18,300.00	132,000.00	113,700.00	13.86
Vehicles	0.00	0.00	68,758.00	68,758.00	0.00
Office Equip, Furn & Shelving	15,406.37	35,554.35	48,000.00	12,445.65	74.07
PC Network	1,090.13	132,793.58	146,000.00	13,206.42	90.95
Integrated Lib Automation Sys	0.00	0.00	1,000.00	1,000.00	0.00
Audio/Visual Equipment	0.00	0.00	20,000.00	20,000.00	0.00
Total	\$ 18,361.50	\$ 200,307.93	\$ 448,758.00	248,450.07	44.64
Capital Outlay-Library Res. Acq.					
Adult Books	\$ 6,705.38	\$ 84,258.55	\$ 205,000.00	120,741.45	41.10
Lease/Purchase Books	0.00	18,203.89	18,400.00	196.11	98.93
Juvenile Books	570.99	27,904.20	105,000.00	77,095.80	26.58
Young Adults	48.63	4,425.12	15,000.00	10,574.88	29.50
Music Recordings	38.96	1,177.37	4,000.00	2,822.63	29.43
Adult Reference	0.00	35,039.72	111,000.00	75,960.28	31.57
Juvenile Reference	0.00	2,366.30	45,000.00	42,633.70	5.26
Periodicals	1,374.90	20,042.36	52,000.00	31,957.64	38.54
Audio Recordings	114.97	5,037.28	12,600.00	7,562.72	39.98
Video Recordings	1,543.48	18,557.11	69,000.00	50,442.89	26.89
Genealogy	0.00	1,403.58	5,000.00	3,596.42	28.07
Microfilm	0.00	5,867.00	10,000.00	4,133.00	58.67
Downloadable Media	15,557.05	195,181.58	415,000.00	219,818.42	47.03
CD/Software	0.00	49,703.30	85,500.00	35,796.70	58.13
Internet Database Subscription	4,095.00	183,269.22	321,000.00	137,730.78	57.09
Total	\$ 30,049.36	\$ 652,436.58	\$ 1,473,500.00	821,063.42	44.28
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

ST. TAMMANY PARISH LIBRARY

Audit of Financial Statements

December 31, 2022



Contents

Independent Auditor's Report	1 - 4
-------------------------------------	-------

Basic Financial Statements

Government-Wide Financial Statements	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements	
Governmental Fund	
Balance Sheet	9
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balance	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	12
Notes to Financial Statements	13 - 32

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	34
Schedule of Library's Proportionate Share of the Net Pension Liability (Asset)	35
Schedule of Library's Contributions to Defined Benefit Pension Plan	36
Schedule of Changes in Net OPEB Liability and Related Ratios	37

Other Supplementary Information

Schedule of General Fund Expenditures	39
Schedule of Governing Board	40
Schedule of Compensation, Benefits, and Other Payments to Agency Head	41

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42 - 43
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Schedule of Findings and Responses	44
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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, 2022, 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, 2022, 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.

Emphasis of a Matter

As described in Note 1 to the financial statements, the Library adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended December 31, 2022. The adoption of GASB Statement No. 87 required the Library to report a right-to-use asset and a lease liability for leases which were previously accounted for as operating leases. The Library recorded a cumulative effect in accounting principle which reduced net position by \$93,983. 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 34, the pension schedules on pages 35 and 36, and the schedule of changes in net OPEB liability and related ratios on page 37, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The schedule of general fund expenditures, the schedule of governing board, and the schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of general fund expenditures, the schedule of governing board, and the schedule of compensation, benefits, and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2023 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 handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA
April 12, 2023

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

ST. TAMMANY PARISH LIBRARY
Statement of Net Position
December 31, 2022

	Governmental Activities
Assets	
Cash	\$ 5,724,367
Intergovernmental Receivable - Ad Valorem Taxes, Net	11,728,737
Intergovernmental Receivable - State Revenue Sharing	243,090
Deposits	1,981
Prepaid Expenses	51,588
Net Pension Asset	2,960,781
Capital Assets, Net of Accumulated Depreciation and Amortization	<u>3,770,195</u>
Total Assets	<u>24,480,739</u>
Deferred Outflows of Resources	
Deferred Outflows Related to Pension Obligation	845,953
Deferred Outflows Related to Other Postemployment Benefit Obligation	<u>464,379</u>
Total Deferred Outflows of Resources	<u>1,310,332</u>
Liabilities	
Accounts Payable	32,786
Accrued Payroll Liabilities	427,689
Claims Payable	255,933
Noncurrent Liabilities	
Due Within One Year - Leases	130,359
Due in More than One Year - Leases	585,891
Compensated Absences	470,790
Net Other Postemployment Benefit Obligation (OPEB)	<u>2,091,058</u>
Total Liabilities	<u>3,994,506</u>
Deferred Inflows of Resources	
Deferred Inflows Related to Pension Obligation	2,783,381
Deferred Inflows Related to Other Postemployment Benefit Obligation	<u>28,709</u>
Total Deferred Inflows of Resources	<u>2,812,090</u>
Net Position	
Net Investment in Capital Assets	3,053,945
Unrestricted	<u>15,930,530</u>
Total Net Position	<u>\$ 18,984,475</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, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Library	\$ 11,278,444	\$ 70,487	\$ 87,699	\$ (11,120,258)
General Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net				11,855,685
Intergovernmental Revenue - State Revenue Sharing				244,195
Miscellaneous Revenues				16,157
Earnings on Investments				38,715
Total General Revenues				<u>12,154,752</u>
Change in Net Position				<u>1,034,494</u>
Net Position, Beginning of Year				18,043,964
Cumulative Effect of Change in Accounting Principle				<u>(93,983)</u>
Net Position, Beginning of Year, Restated				<u>17,949,981</u>
Net Position, End of Year				<u>\$ 18,984,475</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, 2022

	General Fund
<hr/>	
Assets	
Cash	\$ 5,724,367
Intergovernmental Receivable - Ad Valorem Taxes, Net	11,728,737
Intergovernmental Receivable - State Revenue Sharing	243,090
Prepaid Expenses	51,588
Deposits	<u>1,981</u>
Total Assets	<u><u>\$ 17,749,763</u></u>
Liabilities	
Accounts Payable	\$ 32,786
Accrued Payroll Liabilities	427,689
Claims Payable	<u>255,933</u>
Total Liabilities	<u>716,408</u>
Deferred Inflows of Resources	
Unavailable Ad Valorem Taxes	<u>167,512</u>
Total Deferred Inflows of Resources	<u>167,512</u>
Fund Balance	
Nonspendable	51,588
Assigned	5,307,462
Unassigned	<u>11,506,793</u>
Total Fund Balance	<u>16,865,843</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u><u>\$ 17,749,763</u></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, 2022

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

Total Fund Balance	\$ 16,865,843
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,770,195
Deferred inflows of resources - unavailable ad valorem taxes are not reported on government-wide financial statements.	167,512
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(470,790)
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.	(1,937,428)
The Library follows the requirements of GASB Statement No. 75, which provides for the recognition of OPEB obligations. This includes the recognition of related deferred outflows and inflows of resources.	435,670
Long-term assets/liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those assets/liabilities consist of:	
Leases	(716,250)
Net Pension Asset	2,960,781
Net Other Postemployment Benefit Obligation (OPEB)	<u>(2,091,058)</u>
Net Position of Governmental Activities	<u>\$ 18,984,475</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, 2022

	General Fund
Revenues	
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 12,047,143
Intergovernmental Revenue - State Revenue Sharing	244,195
Fines and Fees	70,487
Donations	33,303
Grants	2,400
Earnings on Investments	38,715
Miscellaneous Revenues	<u>16,157</u>
Total Revenues	<u>12,452,400</u>
Expenditures	
Library	
Personnel Services	7,025,911
Operating Services	3,894,714
Debt Service	
Principal	201,344
Interest	41,841
Capital Outlay	<u>649,192</u>
Total Expenditures	<u>11,813,002</u>
Excess (Deficiency) of Revenues Over Expenditures	639,398
Other Financing Sources	
Leases	<u>32,646</u>
Net Change in Fund Balance	672,044
Fund Balance, Beginning of Year	<u>16,193,799</u>
Fund Balance, End of Year	<u><u>\$ 16,865,843</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, 2022

Net Change in Fund Balance - Total Governmental Fund	\$ 672,044
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(448,017)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund:	
Change in Unavailable Ad Valorem Taxes	(191,458)
Contributions Made to Retirement Plan by Other Governments	51,996
The issuance of long-term debt provides current financial resources of governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has an effect on net position:	
Lease Issued	(32,646)
Principal Payments on Outstanding Leases	201,344
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:	
Compensated Absences Payable	80,622
Change in the Net Pension Liability and Related Deferred Outflows and Inflows of Resources	1,023,774
Change in Other Postemployment Benefit Obligation and Related Deferred Outflows and Inflows of Resources	(323,165)
Change in Net Position of Governmental Activities	<u>\$ 1,034,494</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 R.S. 25:215(b)(9); these functions were previously provided by the Parish. During 2022, 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 noncurrent) are reported.

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

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 2022. These amendments are reflected in the budgetary comparison schedule of this report. During the year ended December 31, 2022, actual expenditures of the General Fund exceeded budgeted amounts resulting in an unfavorable variance of \$84,075.

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 \$279,919, which represents 2% of the total ad valorem tax receivable at December 31, 2022. This estimate is based on the Library's history of collections within this revenue stream.

Capital Assets

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

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

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

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

Depreciation expense amounted to \$893,243 and amortization expense amounted to \$203,966 for the year ended December 31, 2022.

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 noncurrent portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations.

Leases

The Library is a lessee for noncancellable lease of buildings. It recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the Library initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

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

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

Estimates

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

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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

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. The Statement was adopted during the year ended December 31, 2022 and recorded a cumulative effect of accounting change which reduced net position by \$93,983.

New Accounting Pronouncements

As of June 30, 2022, the Governmental Accounting Standards Board has issued several statements not yet implemented by the Library. The statements which might impact the Library are as follows:

GASB Statement No. 91, *Conduit Debt Obligations*

This Statement establishes a single method of reporting conduit debt obligations by issuers to eliminate diversity in practice. The requirements of this Statement are effective for periods beginning after December 15, 2021.

GASB Statement No. 92, *Omnibus 2020*

This Statement addresses a variety of topics to enhance comparability in accounting and financial reporting and improve consistency of authoritative literature by addressing issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for periods beginning after June 15, 2022.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*

This Statement will address accounting and financial reporting issues and implications that result from the replacement of interbank offered rates. The requirements of this Statement are effective for periods beginning after June 15, 2020, June 15, 2021, and December 31, 2021, depending on the paragraph, as originally established; however, GASB Statement No. 95 allows governments to postpone implementation for one year.

GASB Statement No. 95, *Postponements of Effective Dates of Certain Authoritative Guidance*

The Statement was issued to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. See references to GASB Statement No. 95 within the various pronouncements above to determine the impact on each individual statement. The requirements of this Statement are effective immediately.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements (Continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. The requirements of this Statement are effective for periods beginning after June 15, 2022.

GASB Statement No. 100, *Accounting Changes and Error Corrections*

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

GASB Statement No. 101, *Compensated Absences*

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

Management is currently evaluating the effects of the new GASB pronouncements scheduled for implementation for the fiscal year ending December 31, 2023.

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2022:

Demand Deposits	<u>\$ 5,724,367</u>
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These deposits are stated at cost, which approximates market.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits may not be recovered. The Library does not have a deposit policy for custodial credit risk. As of December 31, 2022, \$5,810,358 of the Library's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 3. Assigned Fund Balance

At December 31, 2022, assigned fund balance of the General Fund consisted of the following:

Operational Reserves	\$ 2,500,000
Disaster/Emergency Funds	1,475,000
Slidell Branch Furniture	650,000
Causeway Branch Furniture	65,000
Mandeville Branch Furniture	200,000
Salaries	192,462
Operating Expenditures	10,000
Benefits	215,000
Total	\$ 5,307,462

Note 4. Capital Assets

Capital assets activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 473,285	\$ -	\$ -	\$ 473,285
Capital Assets Being Depreciated				
Artwork	49,464	-	-	49,464
Right-to-Use Buildings	1,516,783	32,646	-	1,549,429
Library Materials	8,351,509	440,101	(504,400)	8,287,210
Vehicles	229,896	27,702	-	257,598
Computers	164,088	13,413	-	177,501
Building Improvements	1,779,881	86,743	-	1,866,624
Furniture and Equipment	1,856,453	48,587	-	1,905,040
Total Capital Assets Being Depreciated	13,948,074	649,192	(504,400)	14,092,866
Less Accumulated Depreciation and Amortization for				
Artwork	(31,610)	(7,065)	-	(38,675)
Right-to-Use Buildings	(725,818)	(203,966)	-	(929,784)
Library Materials	(6,827,975)	(649,299)	504,400	(6,972,874)
Vehicles	(182,931)	(19,950)	-	(202,881)
Computers	(42,063)	(20,218)	-	(62,281)
Building Improvements	(903,545)	(74,149)	-	(977,694)
Furniture and Equipment	(1,489,205)	(122,562)	-	(1,611,767)
Total Accumulated Depreciation and Amortization	(10,203,147)	(1,097,209)	504,400	(10,795,956)
Total Capital Assets Being Depreciated, Net	3,744,927	(448,017)	-	3,296,910
Capital Assets, Net	\$ 4,218,212	\$ (448,017)	\$ -	\$ 3,770,195

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 5. Ad Valorem Taxes

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

Note 6. State Revenue Sharing

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

The Library recognized revenue from state revenue sharing of \$244,195 for the year ended December 31, 2022. Receivables for state revenue sharing for the year ended December 31, 2022 were \$243,090.

Note 7. Risk Management

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

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

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

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 7. Risk Management (Continued)

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2022. These liabilities are reported at their present value of \$255,933. Changes in the balances of claims liabilities during the years ended December 31, 2022, 2021, and 2020 were as follows:

	2022	2021	2020
Beginning of Year Liability	\$ 148,211	\$ 57,235	\$ 68,936
Claims and Changes in Estimates	(942,459)	1,123,165	853,618
Claims Payments	1,050,181	(1,032,189)	(865,319)
Balance at Fiscal Year End	\$ 255,933	\$ 148,211	\$ 57,235

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

Note 8. Pension Plan

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

Plan Description

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

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

For employees hired prior to January 1, 2007:

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

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Plan Description (Continued)

For employees hired after January 1, 2007:

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

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

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

Funding Policy

Contributions to PERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish except Orleans and East Baton Rouge Parishes. PERS members are required to contribute 9.5% of their annual covered salary. The Library is required to contribute at an actuarially-determined rate. The current rate is 11.50% of annual covered salary for the year ended December 31, 2022.

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, 2022, 2021, and 2020 were \$505,163, \$505,912, and \$507,438, respectively, which is equal to the required contribution. During the year ended December 31, 2021, non-employer contributions to the PERS was \$51,996

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

At December 31, 2022, the Library reported a net pension asset of \$2,960,781 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, 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, 2021, the Library's proportion was 0.628558%.

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, 2022, the Library recognized pension benefit of \$507,378. At December 31, 2022, 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	\$ 178,886	\$ 214,588
Changes in Assumptions	154,411	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	2,561,025
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	7,493	7,768
Library Contributions Subsequent to the Measurement Date	505,163	-
Total	\$ 845,953	\$ 2,783,381

In the year ending December 31, 2023, \$505,163 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
2023	\$ (486,723)
2024	(1,006,854)
2025	(674,506)
2026	(274,508)
Total	\$ (2,442,591)

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, 2022 is as follows:

Valuation Date	December 31, 2021
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, 2021.

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, 2021 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real Assets	2%	0.11%
	<u>100%</u>	<u>4.90%</u>
Inflation		<u>2.10%</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>\$ 527,850</u>	<u>\$ (2,960,781)</u>	<u>\$ (5,883,149)</u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 9. Leases

The Library leases building space for one of its branches, its administrative office, and its technical services annex. The lease agreements do not specify an interest rate. The Library has estimated lease liabilities and right-to-use assets using its incremental borrowing rate which is the prime rate as of the inception of the leases. At December 31, 2022, the value of the right-to-use assets was \$1,549,429 and accumulated amortization was \$929,784. A summary of changes in the Library's lease liabilities during 2022 is as follows:

	December 31, 2021	Additions/ Changes	Retirements/ Payments	December 31, 2022	Due Within One Year
Lease Liabilities	\$ 884,948	\$ 32,646	\$ (201,344)	\$ 716,250	\$ 130,359
Total	\$ 884,948	\$ 32,646	\$ (201,344)	\$ 716,250	\$ 130,359

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

Year Ending December 31,	Principal	Interest
2023	\$ 130,359	\$ 33,910
2024	111,531	28,101
2025	117,529	22,103
2026	123,850	15,782
2027	130,511	5,121
2028	102,470	2,255
Total	\$ 716,250	\$ 107,272

Note 10. Deferred Compensation Plan

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

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB)

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

Funding Policy

The Library allows qualifying retirees to participate in the employee benefit plan for a specified monthly contribution until Medicare-eligible. Qualifying Medicare-eligible retirees are reimbursed up to 75% of the cost of a Medicare supplement plan, but no more than \$150 per month. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2022, the Library contributed \$60,936 to the plan on behalf of the retirees.

Employees Covered by Benefit Terms

At December 31, 2022, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The Library's total OPEB liability of \$2,091,058 was determined by an actuarial valuation as of December 31, 2022 and measured as of December 31, 2022.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2022 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	2.06% annually (beginning of year) 3.72% annually (end of year)
Healthcare Cost Trend Rates	
Pre Medic and Medical and Rx	6.5% decreasing to an ultimate rate of 4.5%
Stop Loss Fees	6.5% decreasing to an ultimate rate of 4.5%
Administrative Fees	4.5%
Mortality Rates	Pub-2010 mortality table with generational scale MP-2020

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

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

Total OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2022 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	\$ 1,373,281
Changes for the Year	
Service Cost	104,994
Interest Cost	29,825
Differences between Expected and Actual Experience	(11,527)
Changes in Assumptions	655,421
Benefit Payments	<u>(60,936)</u>
Net Changes for the Year	<u>717,777</u>
Balance as of December 31, 2022	<u>\$ 2,091,058</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.72%) or one percentage point higher (4.72%) than the current discount rate:

	1.0% Decrease	Discount Rate 3.72%	1.0% Increase
Net OPEB Liability	<u>\$ 1,904,000</u>	<u>\$ 2,091,058</u>	<u>\$ 2,306,000</u>

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

	1.0% Decrease	Healthcare Cost Trend Rates	1.0% Increase
Net OPEB Liability	<u>\$ 1,931,000</u>	<u>\$ 2,091,058</u>	<u>\$ 2,280,000</u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

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

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

For the year ended December 31, 2022, the Library recognized OPEB expense of \$384,100. At December 31, 2022, 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	\$ 464,379	
Differences between Actual and Expected Experience	-	28,709
Total	\$ 464,379	\$ 28,709

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

Year Ending December 31,	Amount
2023	\$ 222,443
2024	213,227
Total	\$ 435,670

Note 12. Compensation of Board Members

No compensation was paid to board members for the year ended December 31, 2022.

Note 13. Commitments

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

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 13. Commitments (Continued)

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

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

Year Ending December 31,	Amount
2023	\$ 423,694
2024	424,165
2025	428,456
2026	431,669
2027	<u>434,031</u>
Total	<u>\$ 2,142,015</u>

Note 14 Subsequent Event

On March 8, 2023, the Library renewed the lease of its administrative offices commencing on April 1, 2023 and ending on December 31, 2025.

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, 2022

	Budgetary Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 11,368,000	\$ 11,444,000	\$ 12,047,143	\$ 603,143
Intergovernmental Revenue - State Revenue Sharing	251,600	252,628	244,195	(8,433)
Fines and Fees	46,000	71,000	70,487	(513)
Donations	20,000	50,000	33,303	(16,697)
Grants	1,000	-	2,400	2,400
Earnings on Investments	2,000	33,500	38,715	5,215
Miscellaneous Revenue	1,800	15,517	16,157	640
Total Revenues	11,690,400	11,866,645	12,452,400	585,755
Expenditures				
Library				
Personnel Services	7,636,500	7,161,426	7,025,911	135,515
Operating Services	2,340,676	2,622,668	3,894,714	(1,272,046)
Debt Service				
Principal	-	-	201,344	(201,344)
Interest	-	-	41,841	(41,841)
Capital Outlay	1,711,000	1,977,620	649,192	1,328,428
Total Expenditures	11,688,176	11,761,714	11,813,002	(51,288)
Excess (Deficiency) of Revenues Over Expenditures	2,224	104,931	639,398	534,467
Other Financing Sources				
Leases	-	-	32,646	32,646
Net Change in Fund Balance	\$ 2,224	\$ 104,931	672,044	\$ 567,113
Fund Balance, Beginning of Year, Restated			16,193,799	
Fund Balance, End of Year			\$ 16,865,843	

See independent auditor's report.

ST. TAMMANY LIBRARY
Schedule of Library's Proportionate Share of the
Net Pension Liability (Asset)
For the Year Ended December 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
Library's Portion of the Net Pension Liability (Asset)	0.628558%	0.618277%	0.617355%	0.638432%	0.649030%	0.640436%	0.632207%	0.647096%
Library's Proportionate Share of the Net Pension Liability (Asset)	\$(2,960,781)	\$(1,084,095)	\$ 29,062	\$ 2,833,590	\$ (481,741)	\$ 1,318,986	\$ 1,664,151	\$ 176,921
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	\$ 3,384,421
Library's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	-74.73%	-26.73%	0.74%	77.23%	-12.86%	36.50%	49.30%	5.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	110.46%	104.00%	99.88%	88.86%	101.97%	94.15%	92.23%	99.15%

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

See independent auditor's report.

ST. TAMMANY LIBRARY
Schedule of Library's Contributions to
Defined Benefit Pension Plan
For the Year Ended December 31, 2022

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

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

See independent auditor's report.

ST. TAMMANY LIBRARY
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2022

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

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended December 31, 2022.

Changes in Assumptions. The discount rate as of December 31, 2022 was 3.72% and it increased from 2.06% at January 1, 2021.

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, 2022

Personnel Services

Salaries and Wages	\$ 5,024,212
Employee Benefits	<u>2,001,699</u>

Total Personnel Services \$ 7,025,911

Operating Services

Library Resource Acquisitions	\$ 1,177,139
Maintenance of Property and Equipment	878,416
Utilities	363,816
Maintenance of Services (Buildings)	267,915
Professional Services	243,941
Insurance	219,527
Public Relations/Programming	162,432
Operating Supplies	158,754
Communications	140,135
Travel and Continuing Education	129,875
Building and Equipment Leases	73,396
Advertising, Dues, and Subscriptions	39,956
Promotional Production	19,902
Printing, Duplicating, and Binding	16,011
Signage	<u>3,499</u>

Total Operating Services \$ 3,894,714

Capital Outlay

Capital Outlay - Library Resource Acquisitions	\$ 440,101
Capital Outlay - Non-Book Acquisitions	<u>209,091</u>

Total Capital Outlay \$ 649,192

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Governing Board
For the Year Ended December 31, 2022

Board of Control	Term Expiration	Compensation
Rebecca Taylor, President 35621 Garden Drive Slidell, LA 70460	July 7, 2026	\$-0-
Dr. Argiro Morgan 103 Brandon Place Mandeville, LA 70471	July 7, 2026	\$-0-
Ann Shaw, Vice-President 404 Twin River Drive Covington, LA 70433	July 7, 2026	\$-0-
Carmen Butler 39426 Highway 1906 Slidell, LA 70461	July 7, 2026	\$-0-
Mary Reneau, Secretary 102 Augusta Court Slidell, LA 70460	July 12, 2022	\$-0-
Bill Allin 16 Bluebird Road Covington, LA 70433	July 7, 2026	\$-0-
Susie Tosso 81234 Section Road Covington, LA 70435	August 4, 2026	\$-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, 2022

Agency Head
 Kelly LaRocca, Director

Purpose	Amount
Salary	\$103,524
Benefits - Insurance	\$0
Benefits - Retirement	\$11,905
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$486
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, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated April 12, 2023.

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 handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Baton Rouge, LA
April 12, 2023

ST. TAMMANY PARISH LIBRARY
Schedule of Findings and Responses
For the Year Ended December 31, 2022

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 January 1, 2022 - December 31, 2022

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

We have performed the procedures enumerated below on the St. Tammany Parish Library's (the Library) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2022 through December 31, 2022. The Library's management is responsible for those C/C areas identified in the SAUPs.

The Library has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year January 1, 2022 through December 31, 2022. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

1) *Written Policies and Procedures*

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
- ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
- iii. **Disbursements**, including processing, reviewing, and approving.

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

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

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

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

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

3) Bank Reconciliations

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

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

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

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

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- [Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

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

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
 - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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

8) Contracts

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

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

9) Payroll and Personnel

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

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe whether the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

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

10) Ethics

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

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

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

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

12) Fraud Notice

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

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

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

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

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

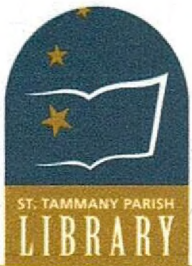
We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA
April 12, 2023



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

RE: Act SAUP Agreed-upon Procedures

The management of the St. Tammany Parish Library wishes to provide the following responses relative to the results of the 2022 statewide agreed-upon procedures engagement:

1. Collections – The management of the Library has determined that it is not cost beneficial to provide separate cash drawers at its branches due to fact that the amount of cash collected at each branch is relatively small. Management has determined that internal controls in place over cash collection mitigate the risk of sharing cash drawers.

Sincerely,



Kelly LaRocca
Director

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

ABITA SPRINGS (985) 893-6285

BUSH (985) 886-3588

FOLSOM (985) 796-9728

MADISONVILLE (985) 845-4819

CAUSEWAY (985) 626-9779

COVINGTON (985) 893-6280

LACOMBE (985) 882-7858

SOUTH SLIDELL (985) 781-0099

LEE RD (985) 893-6284

MANDEVILLE (985) 626-4293

PEARL RIVER (985) 863-5518

SLIDELL (985) 646-6470

Director's Report

July 24, 2023

FACILITIES

Technical Services' move to the new Annex building was completed on June 16. The South Slidell roof replacement was completed on July 12.

MARKETING AND OUTREACH

Jessica Aucoin, Mandeville Children's Librarian, held three Storytime outreach programs.

Rhonda Spiess, Lacombe Branch Manager, presented a total of 14 Storytimes between A-Z Preschool, 1st Class Academy and Mayfield Elementary School over the months of June and July.

Carly Nguyen, South Slidell Children's Librarian, presented a total of 6 Storytimes at local daycares and preschools such as Park Place Academy, Little Feet First, Open Arms Academy, and Little Academy.

Susan Badon presented 4 total Storytimes between Lancaster Elementary, the Children's Museum, and Kidz Klub House Madisonville.

Alexis Davis, Slidell Children's Librarian, presented 10 Storytimes at several local preschools, daycares, and elementary schools between June 12 through July 10.

Erika Dawson, Causeway Children's Librarian, presented 5 Storytimes at Tiny Tumbler Preschool, attended outreach at William Pitcher Jr High on June 26 and performed Storytime at Fontainebleau Children's Academy on July 11.

Byron Holdiman, Genealogy Librarian, spoke at the Slidell Rotary Club on June 9.

Antoinette McGee, Covington ERC Manager, and Jackie Riecke, Public Relations and Community Outreach Coordinator attended the MLK Gardening Day on June 10.

Jackie Riecke went on the Lake and the Highway radio stations to discuss the library's writing workshops this month on July 7.

Jennifer Rifino, Teen Services Coordinator, and Jackie Riecke attended the Northshore Resource Round-up meeting on July 14.

Amy Strain, Folsom Branch Manager, attended the June Folsom Kiwanis meeting.

Jessica Aucoin, Erika Dawson and Jennifer Mayer, Children Services Coordinator, held 5 Storywalks® at the Northlake Nature Center from June 10 to July 8.

PROGRAMMING HIGHLIGHTS

Adult Programming continues its Outreach Book Club with St. Anthony's Gardens. Each month the group selects a title, the library procures copies of the book and prints discussion questions for the participants. Book Club Boxes are dropped off and picked up at the facility each month.

Adult Programming also opened the Creative Writing Showcase for public submissions in June, selected submissions will be displayed in September during the Friends of the Slidell Library Fall Concerts. To promote the submissions, the library held 6 writing workshop events in July with local award-winning authors as the presenters. The last day to submit writing works online is August 12. Writers can submit their work through the library's website at sttammanylibrary.org/CommunityArt

PROFESSIONAL DEVELOPMENT

Tanya DiMaggio, Assistant Director of Support Services, completed the National Library of Medicine's online course "Telehealth 101: What libraries need to know" on June 12.

Tanya DiMaggio attended the American Library Association Annual Conference Digital Experience on June 24 and 25.

Tanya DiMaggio, Ellen John, Reference Coordinator, Sarah Aucoin and Barret Reich, Reference Librarians, attended the Louisiana Library Association Conference on July 6-8.

Byron Holdiman presented a webinar for BYU Library's Genealogy Department on June 8 and on June 22, spoke on a panel for the pre-conference for the ALA Genealogy Committee of the RUSA History Section. June 22 through June 26 he attended the ALA Conference. Byron was also appointed to the position of Vice-Chair for the Genealogy Committee of the RUSA History Section for ALA for 2023-2025.

Ellen John was appointed LLA Conference Chair for the 2024 Annual Conference.

Sarah Aucoin was appointed as the representative for public libraries for the Advisory Council for the Louisiana Public Document Depository Program on July 1.

WEBINAR ATTENDANCE

Sally Gill, Mandeville Branch Manager, attended the Bibliocommons BiblioApps Webinar on June 15.

Emily Stephan, Reference Librarian, attended a webinar titled "Managing Difficult Conversations"

CONTRACTS

BiblioCommons for **BiblioSuggest** for \$5,336.08. BiblioSuggest is the module that facilitates patron requests for materials.

Gallagher Benefit Services Inc. for a \$39,500 salary study.

Loomly, Inc. for Social Media Management System for \$1,548 from June 29, 2023 - June 29, 2024. Loomly is an online program that allows full management of all of the library's social media accounts simultaneously from one platform.

Librarica for **SPOT Global Print upgrade**. To upgrade, the library paid a discounted prorated cost of \$149.47 for the remainder of this contract year. Our normal contract year is March 29, 2023, through March 29, 2024. Next year's renewal will be \$2,065 per year. Previously it was \$1,115.25. SPOT Global Print is an application that allows patrons to print from their phone or other device. This upgrade allows patrons to send print jobs to the library branch of their choice when at home, or on the go.

Procurify yearly renewal for \$14,615.12. Procurify is our purchase approval and order system.

Swank for annual renewal of the public showing movie license for all large branches for \$3,075.00.

PUBLIC RECORDS REQUESTS

We have received 19 public records requests since the beginning of November 2022. Eight are currently outstanding. The outstanding requests consist of extensive email searches that are in line for redaction and combinations of electronic and paper documents that will need to be sorted and organized to ensure the completeness of the records. Our new file clerk is pulling and redacting the needed records.

STATEMENTS OF CONCERN

To date, the library has received 210 statements of concern on 167 titles since August 2022. The most recent statement of concern was submitted on May 22, 2023. The library board has made decisions on 14 titles and will be deciding on two titles this evening. We will then have 151 remaining. Of these 151 titles, the time extension for review granted by the board will expire on July 25 for 139 titles. The Board will consider extending the review time for these titles this evening. Library staff continue to read titles, hold meetings, and make recommendations. The remaining statements of concern are still "pending review."

STRATEGIC PLANNING IMPLEMENTATION

Staff have begun working on writing implementation plans.

Library staff committees got together to focus on Goal numbers 1 and 4 on June 12 and July 10.

Goal 1. The St. Tammany Parish Library will be recognized as a major civic institution that will be responsive to the needs of all residents in a changing, evolving and increasingly diverse community.

Goal 2. The St. Tammany Parish Library will serve as a platform for creativity, innovation, and community interaction.

Staff reviewed the mission and vision, the community input report, and brainstormed about ways to begin working on these two goals. Our next meetings are on August 14.

Library administration has also had our first meeting with Gallagher regarding our staff salary study, this ties into Goal # 7 - The St. Tammany Parish Library will ensure that its staff has the resources and professional development opportunities needed to underpin the library's goals for the future and maintain its reputation for excellence in customer services.

May 2023
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	296	123	109	33	832			16		1,409				
Abita	629	54	171	8	732	2	0	29		1,625	273	2,193	131	298
Bush	185	24	456	12	229	5		16		927	120	1,081	42	135
Causeway	2370	153	966	37	2741	46		204		6,517	583	5,672	1,326	1,607
Covington	3682	230	1502	32	4552	148	105	238		10,489	1,299	7,118	3,015	1,366
Folsom	408	31	506	6	504	53		20		1,528	212	1,357	131	222
Lacombe	268	25	261	4	285			44		887	287	3,116	136	174
Lee Road	297	19	144	6	353	7		21		847	91	766	76	266
Madisonville	1390	136	472	21	2532	32		132		4,715	423	5,399	1,041	638
Mandeville	2639	269	904	54	4699	67		256		8,888	1,202	7,014	941	624
Pearl River	343	16	203	31	336	8	91	13		1,041	284	2,113	106	207
Slidell	3588	304	1360	46	3926	156	283	440		10,103	1,965	11,880	1,540	1,038
South Slidell	599	60	530	23	834	4	12	86		2,148	1,352	5,392	681	953
Virtual ¹									32,532	32,532				
Total	16,694	1,444	7,475	313	22,555	528	491	1,515	32,532	83,656	8,091	53,101	9,166	7,528

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: 912

June 2023 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	156	24	71	15	139	5		8		418				
Abita	645	30	254	8	826	52		29		1,844	232	2,406	123	329
Bush	164	30	385	1	289	5		18		892	91	1,172	53	131
Causeway	2153	159	914	16	3070	40		226		6,578	551	5,751	1,325	1,626
Covington	3526	306	1717	10	4966	118	82	290		11,015	972	5,800	2,665	1,187
Folsom	425	49	433		629	102		27		1,665	258	1,633	149	236
Lacombe	335	26	326	6	537	3		36		1,269	211	3,236	127	164
Lee Road	367	28	181	2	485		21	21		1,105	96	936	85	170
Madisonville	1624	109	599	6	2767	58		178		5,341	417	5,619	991	587
Mandeville	2873	267	928	20	5529	60	1	338		10,016	1,105	7,506	928	643
Pearl River	416	17	213	9	451		5	12		1,123	260	2,119	111	192
Slidell	3875	349	1508	15	5261	146	242	517		11,913	2,069	13,248	1,596	1,074
South Slidell	621	72	412	8	1078	15	17	106		2,329	1,061	4,843	674	1,011
Virtual ¹									31,085	31,085				
Total	17,180	1,466	7,870	116	26,027	604	368	1,806	31,085	86,593	7,323	54,269	8,827	7,350

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

Iouanne

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

Patrons Registered: 1,437

YTD Jan.-June 2023
Service Statistics

Branch	Adult Books	CD	DVD	ILL	Juv Bks	Mag	Pbks	YA	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	1,591	418	831	277	2,627	12		142		5,898				
Abita	3612	306	1570	135	3715	70		150		9,558	1,203	12,087	645	1,677
Bush	1081	136	2346	38	992	57		75		4,725	568	5,443	277	791
Causeway	13569	896	5177	262	13729	217		1176		35,026	3,302	32,589	7,724	9,503
Covington	21032	1694	9217	208	24058	701	469	1282		58,661	7,170	37,898	16,921	7,739
Folsom	2657	203	2347	47	2802	517		138		8,711	1,527	8,230	870	1,295
Lacombe	1711	173	1632	39	1773	17		175		5,520	1,439	16,272	706	977
Lee Road	2069	204	984	20	2344	48	31	106		5,806	505	4,601	433	1,257
Madisonville	7990	981	2599	108	11721	129		776		24,304	2,396	28,199	6,126	3,541
Mandeville	15895	1647	5218	224	24469	334	11	1446		49,244	6,555	39,142	5,363	3,672
Pearl River	2448	74	981	128	1797	43	185	105		5,761	1,620	10,728	625	1,151
Slidell	22057	2004	8244	243	22481	1324	1654	2328		60,335	11,973	66,881	8,992	6,061
South Slidell	3823	425	3125	95	5074	46	59	451		13,098	7,640	29,346	4,070	6,082
Virtual ¹									184,100	184,100				
Total	99,535	9,161	43,440	1,824	117,582	3,515	2,409	8,350	184,100	470,747	45,898	291,416	52,752	43,746

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: 4,432

St. Tammany Parish Library 2023 Summer Budget Amendment

Introduction

This is a brief explanation of the differences in revenue and expenditure forecasts between the 2023 Spring Amendment and the 2023 Summer Amendment. It is best read alongside the budget spreadsheet.

2023 Revenue

In 2023, the St. Tammany Parish Library will operate on revenue of \$12,221,134. We expect an additional \$155,000 in interest based on the trend from the first half of the year. There is a slight increase in the expected income in Fines and Fees and the Summer Reading T-shirt Sales line has been increased to match actual income. Overall, there is an increase of \$156,768 in revenue.

2023 Expenditures

We produced the 2023 Budget in July of 2022. This budget amendment adjusts based on how the library ended the 2022 fiscal year, how the budget has performed over the first two quarters of 2023, and projects such as the Annex building replacement. Each section in the budget is highlighted below with an explanation.

- **Library Salaries** - There are no changes made to this line.
- **Employee Benefits** – The FICA/Medicare Line is increased due to more part-time positions being filled. The Health Insurance line is increased due to more of our Full Time positions being filled. The Health Trust line is increased as we had some 2022 health insurance expenses that were paid at the beginning of 2023. The Workers' Compensation line is reduced due to dividends received from the LWCC.
- **Operating Services** – The Publication of Legal Notices line is increased as we anticipate having lengthier minutes and more numerous meetings for the rest of the year. Advertising is increased to cover advertising mailers for Summer Reading. The signage line is reduced as we replaced much of our door signage at the end of last year.
- **Printing, Duplicating, and Binding** – There are no changes made to these lines.
- **Utilities** –The Gas line has been increased to match the usage from the first half of the year. The Water line has been increased as we had both the new and old technical services building at the same time for half of the year and we are now paying for the watering of the landscaping at the Slidell parking lot.
- **Communications** – Postage charges have increased so we have updated this line accordingly. Our Voice line is reduced as we are able to continue to get good pricing for Voice Over IP instead of regular phone lines. This does cost us more in data usage, so the Data line is increased for this reason.

- **Lease Expense** – The Building Lease expense is decreased as we will no longer be leasing the Technical Services building.
- **Maintenance of Property and Equipment** – The Vehicle Repairs line is increased as the Book Delivery Truck will need new tires this year. The Network Utility Software line is increased as the auditor charged the 2023 budget for any contracts that spread over the 2022-2023 year.
- **Maintenance Services** –The electrical line is increased as we have an LED replacement project ongoing at the branches. Pest Control has been increased as the company was covering both the old and new Technical Services space.
- **Professional Services** – The web design consultant line is increased so that we can add a children’s version of the catalog on our website. The Movers line is decreased to match the quotes and invoices for this year.
- **Insurance and Claims** – Library Property and Flood insurance is increased to match the bills we have received from Parish Government this year. Vehicle insurance is decreased as we received credit for the vehicles we actioned last year and the year before. LBOC Liability is decreased for this year as we are paying through the end of the year to have the new policy begin on January 1st. The general liability line is increased to cover the increased cost of cyber insurance.
- **Operating Supplies** – The Book Preparation Supplies and Computer/Printer supplies were increased to reflect last year’s usage and the continued higher costs of supplies.
- **Travel and Continuing Education** –The conventions and seminars line is decreased as there are many more conventions close to home this year.
- **Public Relations/Programming** – The summer reading t-shirt expenditure line was increased to match this year’s expenditures. We purchased and sold more shirts this year.
- **Non-Book Acquisitions** – The Improvement to Physical Plant line is decreased as the move of the tech services building meant that other projects were pushed back until the fall and into next year. The vehicles line is reduced to match quotes. The Office Equipment Furniture and Shelving line is increased as there are industrial shelves needed for the new technical services building and we have received quotes on the Lee Road shelving replacement. The PC Network is increased in order to replace some staff computers. The Integrated Library Automation Systems line is increased to replace our Polaris server, which has reached the end of its life. The Audio/Visual Equipment line is reduced because we have no plans for audio/visual purchases this year. The Cameras line is reduced because we were able to move our cameras from the old Annex building to the new Annex/Technical Services building.

- **Library Resource Acquisitions** –The music and audio recording lines are being reduced as we have more usage of downloadable music and audiobooks. The CDROM Software line is being reduced further as we are going with a less expensive provider for our collection analysis software.

Savings

Any unused money at the end of the year becomes Prior Years' Operating Revenue. The cash on hand or savings as of December 31, 2022, was \$5,759,521.26. This figure is less than half of one year's worth of operating revenue. These savings are dedicated to very specific purposes.

- Operational reserves are needed to run the library until we receive our first significant portion of our millage from the Parish.
- Disaster and emergency funds cover our insurance deductibles and any repairs and clean-up that may be needed in the event of a disaster.
- The reserved amounts are paid shortly after the beginning of the year and are released once we receive the majority of our ad valorem taxes in the spring.
- Dedications for Causeway, Mandeville, and Slidell Furniture Projects.

This leaves us with a current Unassigned Savings of \$869,521 and puts us in a good position to begin to work on goals identified during the strategic planning process.

Budget Analysis

We are forecasting an increase in revenue of \$156,768 due primarily to increased interest income. The 2023 Summer Budget Amendment shows an increase in expenditures of \$156,760. This budget is balanced, leaving \$760 of revenue unbudgeted.

Conclusion

Each library department was allocated the funds to enable their plans for the 2023 fiscal year. I am confident that we have adequate funds to meet our goals.

Respectfully Submitted,



Kelly LaRocca
Director

2023 Summer Amendment

	7/19/2023	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Spring	Amendment	2023 Budget Summer Amend
REVENUE							
	405	Ad Valorem Taxes (received)	\$11,300,475.73	11,494,947.88	\$ 11,594,000	\$ 11,644,000	\$ - \$ 11,644,000
	410	State Revenue Sharing	\$251,600.00	251,600.00	\$ 252,628	\$ 258,515	\$ - \$ 258,515
	415	Fines/Fees	\$49,665.48	70,486.86	\$ 63,000	\$ 70,500	\$ 2,000 \$ 72,500
	416	LA Library Grant - ARPA	\$47,065.00	0.00	\$ -	\$ -	\$ - \$ -
	417	Grants	\$0.00	0.00	\$ 1,000	\$ 1,000	\$ (1,000) \$ -
	418	LEH Grant	\$2,700.00	2,400.00	\$ -	\$ -	\$ - \$ -
	420	Interest Income	\$1,141.66	38,715.49	\$ 18,500	\$ 39,000	\$ 155,000 \$ 194,000
	425	Donations	\$9,055.59	33,302.89	\$ 50,000	\$ 50,000	\$ - \$ 50,000
	430	Miscellaneous Income	\$0.00	14,840.11	\$ 0	\$ 0	\$ - \$ 0
	440	CARES Act COVID-19	\$0.00	0.00	\$ -	\$ -	\$ - \$ -
	450	Summer Reading T-shirt Sales	\$1,267.40	1,316.77	\$ 1,350	\$ 1,350	\$ 768 \$ 2,118
					\$ -	\$ -	\$ -
		TOTAL REVENUE	\$11,662,970.86	11,907,610.00	\$ 11,980,478	\$ 12,064,366	\$ 156,768 \$ 12,221,134
EXPENDITURES							
LIBRARY ADMINISTRATION							
PERSONNEL SALARIES							
	503	Library Salaries	\$4,846,642.94	5,005,221.13	\$ 5,555,000	\$ 5,555,000	\$ - \$ 5,555,000
		TOTAL	\$4,846,642.94	5,005,221.13	\$ 5,555,000	\$ 5,555,000	\$ - \$ 5,555,000
EMPLOYEE BENEFITS							
	505	Accrued Payroll	\$ -	0.00	\$ -	\$ -	\$ - \$ -
	511	FICA/Medicare Tax	\$104,917.88	111,512.98	\$ 109,600	\$ 109,600	\$ 4,000 \$ 113,600
	512	Retirement Contributions	\$511,260.09	489,982.62	\$ 516,000	\$ 516,000	\$ - \$ 516,000
	513	Health Insurance/Insurance	\$412,118.33	440,256.79	\$ 450,000	\$ 450,000	\$ 10,000 \$ 460,000
	514	Health Trust	\$1,181,116.17	804,090.69	\$ 900,500	\$ 855,500	\$ 162,500 \$ 1,018,000
	515	Workers' Compensation/Unemploy	\$6,318.11	31,416.00	\$ 42,492	\$ 30,000	\$ (18,000) \$ 12,000
	516	Employee Miscellaneous	\$2,136.60	854.42	\$ 1,000	\$ 1,000	\$ - \$ 1,000
		TOTAL	\$2,217,867.18	1,878,113.50	\$ 2,019,592	\$ 1,962,100	\$ 158,500 \$ 2,120,600
OPERATING SERVICES							
	601	Publication of Legal Notices	\$3,473.25	4,166.54	\$ 4,000	\$ 7,000	\$ 7,000 \$ 14,000
	603	Membership Dues	\$5,901.48	7,045.00	\$ 9,500	\$ 7,500	\$ - \$ 7,500
	604	Advertising	\$18,765.19	24,385.41	\$ 27,000	\$ 27,000	\$ 4,500 \$ 31,500
	607	Signage	\$3,406.00	3,498.62	\$ 3,000	\$ 3,000	\$ (2,000) \$ 1,000
	608	Promotional Production	\$6,664.15	19,902.10	\$ 7,500	\$ 10,000	\$ - \$ 10,000

2023 Summer Amendment

	7/19/2023	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Spring	Amendment	2023 Budget Summer Amend
	TOTAL	\$38,210.07	58,997.67	\$ 51,000	\$ 54,500	\$ 9,500	\$ 64,000
	PRINTING, DUPLICATING & BINDING						
611	Printing	\$8,918.93	11,998.47	\$ 9,000	\$ 12,000	\$ -	\$ 12,000
613	Book Binding	\$0.00	3,840.20	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
615	Patron Cards	\$3,380.90	0.00	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
	TOTAL	\$12,299.83	15,838.67	\$ 19,000	\$ 22,000	\$ -	\$ 22,000
	UTILITIES						
621	Electricity	\$237,246.80	316,933.90	\$ 274,000	\$ 284,000	\$ -	\$ 284,000
622	Gas	\$2,376.75	2,474.76	\$ 3,050	\$ 3,050	\$ 200	\$ 3,250
623	Water	\$31,790.45	35,776.99	\$ 34,605	\$ 36,000	\$ 5,760	\$ 41,760
	TOTAL	\$271,414.00	355,185.65	\$ 311,655	\$ 323,050	\$ 5,960	\$ 329,010
	COMMUNICATIONS						
625	Postage	\$5,720.78	10,899.72	\$ 14,000	\$ 14,000	\$ 1,800	\$ 15,800
626	Voice Line (Regular Phone Service)	\$85,081.73	83,668.72	\$ 88,500	\$ 88,500	\$ (5,000)	\$ 83,500
627	Data Line (Internet-Network)	\$45,300.00	45,295.00	\$ 48,000	\$ 48,000	\$ 2,000	\$ 50,000
630	Courier/Shipping	\$190.93	238.20	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	TOTAL	\$136,293.44	140,101.64	\$ 151,500	\$ 151,500	\$ (1,200)	\$ 150,300
	LEASE EXPENSE						
634	Building	\$300,508.74	310,941.75	\$ 311,000	\$ 318,000	\$ (15,000)	\$ 303,000
636	Equipment	\$7,750.69	5,096.96	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
638	Vehicle	\$0.00	0.00	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
	TOTAL	\$308,259.43	316,038.71	\$ 319,500	\$ 326,500	\$ (15,000)	\$ 311,500
	MAINTENANCE OF PROPERTY & EQUIP.						
641	Custodial & Janitorial	\$207,731.07	208,585.74	\$ 210,000	\$ 212,000	\$ -	\$ 212,000
643	Grounds/Lawn Maintenance	\$82,000.00	80,224.00	\$ 85,000	\$ 85,000	\$ -	\$ 85,000
645	Maintenance supplies	\$6,978.24	8,973.74	\$ 8,000	\$ 9,000	\$ -	\$ 9,000
652	Fuel and lube	\$23,295.56	39,891.89	\$ 35,000	\$ 40,000	\$ -	\$ 40,000
654	Vehicle repairs	\$6,138.54	3,821.26	\$ 6,000	\$ 6,000	\$ 4,000	\$ 10,000
658	Small Tools & Supplies	\$2,895.48	2,958.04	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
660	Office machine and equip. repair	\$1,557.88	974.68	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
661	Network Utility Software	\$68,859.01	172,971.54	\$ 105,000	\$ 125,000	\$ 32,250	\$ 157,250
662	Solinet (OCLC) Cost	\$28,249.86	28,026.94	\$ 28,500	\$ 29,500	\$ -	\$ 29,500
663	Polaris Maintenance	\$51,939.66	51,978.19	\$ 54,000	\$ 54,000	\$ -	\$ 54,000

2023 Summer Amendment

	7/19/2023	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Spring	Amendment	2023 Budget Summer Amend
664	P C Network maintenance and repair	\$7,865.00	6,778.22	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
669	Hurricane Disaster Costs	\$30,726.50	0.00	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$518,236.80	605,184.24	\$ 543,500	\$ 572,500	\$ 36,250	\$ 608,750
	MAINTENANCE SERVICES (Buildings)						
671	Physical Plant	\$114,819.68	147,981.76	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
672	Plumbing, Heating, & Air Conditioning	\$57,605.29	66,491.54	\$ 66,500	\$ 66,500	\$ -	\$ 66,500
673	Electrical	\$5,973.18	7,798.31	\$ 8,000	\$ 8,000	\$ 5,000	\$ 13,000
674	Sanitation	\$8,370.63	8,957.58	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
675	Pest Control	\$6,698.00	6,140.00	\$ 7,000	\$ 7,000	\$ 350	\$ 7,350
676	Termite Contracts	\$3,228.00	8,009.00	\$ 4,555	\$ 4,555	\$ -	\$ 4,555
678	Carpet Cleaning	\$4,870.00	14,998.98	\$ 15,000	\$ 17,000	\$ -	\$ 17,000
	TOTAL	\$201,564.78	260,377.17	\$ 262,055	\$ 264,055	\$ 5,350	\$ 269,405
	Professional Services						
680	Payroll Service Fees	\$26,366.03	33,901.31	\$ 34,100	\$ 34,100	\$ -	\$ 34,100
682	Legal	\$0.00	0.00	\$ -	\$ 15,000	\$ -	\$ 15,000
683	Financial	\$36,384.06	39,023.87	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
684	Architectural	\$0.00	0.00	\$ -	\$ -	\$ -	\$ -
685	Consultants	\$38,090.24	83,160.48	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
686	Security	\$6,843.77	7,570.82	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
687	Web Design Consultant	\$66,511.44	79,693.35	\$ 79,825	\$ 79,825	\$ 10,000	\$ 89,825
688	Movers	\$ -	0.00	\$ 45,000	\$ 45,000	\$ (29,000)	\$ 16,000
	TOTAL	\$174,195.54	243,349.83	\$ 298,925	\$ 313,925	\$ (19,000)	\$ 294,925
	INSURANCE & CLAIMS						
692	Library Property	\$135,438.08	132,637.21	\$ 135,500	\$ 135,500	\$ 10,000	\$ 145,500
694	Flood insurance	\$22,163.00	23,424.00	\$ 23,500	\$ 23,500	\$ 2,500	\$ 26,000
696	Vehicle Insurance	\$36,450.00	42,860.00	\$ 42,950	\$ 42,950	\$ (10,000)	\$ 32,950
698	LBOC Liability	\$4,076.00	4,076.00	\$ 4,076	\$ 4,076	\$ (2,000)	\$ 2,076
699	Gen Liability	\$20,641.00	15,054.00	\$ 14,000	\$ 16,000	\$ 9,100	\$ 25,100
	TOTAL	\$218,768.08	218,051.21	\$ 220,026	\$ 222,026	\$ 9,600	\$ 231,626
	MATERIALS AND SUPPLIES						
	OPERATING SUPPLIES						
701	Office Supplies	\$18,984.26	31,300.98	\$ 28,000	\$ 33,000	\$ -	\$ 33,000
702	Bank Service Charges	\$15,113.22	15,699.20	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
703	Book Preparation Supplies	\$36,803.34	41,739.05	\$ 38,000	\$ 44,000	\$ 3,000	\$ 47,000

2023 Summer Amendment

	7/19/2023	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Spring	Amendment	2023 Budget Summer Amend
704	Computer/Printer Supplies	\$61,301.07	61,918.90	\$ 61,000	\$ 65,000	\$ 10,000	\$ 75,000
705	Programming Supplies	\$6,672.31	7,887.23	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
	TOTAL	\$138,874.20	158,545.36	\$ 151,000	\$ 166,000	\$ 13,000	\$ 179,000
	TRAVEL & CONTINUING EDUCATION						
710	Mileage Reimbursement	\$12,592.98	21,899.16	\$ 20,000	\$ 22,000	\$ -	\$ 22,000
712	Library In-service Training	\$985.00	11,459.26	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
714	Conventions/Seminars	\$29,892.00	64,771.20	\$ 55,000	\$ 55,000	\$ (11,000)	\$ 44,000
	TOTAL	\$43,469.98	98,129.62	\$ 84,000	\$ 86,000	\$ (11,000)	\$ 75,000
	PUBLIC RELATIONS/PROGRAMMING						
724	Summer Reading Program	\$26,687.81	45,000.00	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
725	Summer Reading T-shirts	\$5,191.17	5,519.64	\$ 5,800	\$ 6,400	\$ 200	\$ 6,600
726	Adult Programming	\$24,673.99	35,924.44	\$ 33,000	\$ 36,000	\$ -	\$ 36,000
727	Young Adult Programming	\$11,434.10	21,189.10	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
728	Juvenile Programming	\$11,689.70	34,240.17	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
729	LEH Grant	\$2,719.65	601.80	\$ -	\$ 1,800	\$ -	\$ 1,800
	TOTAL	\$82,396.42	142,475.15	\$ 110,800	\$ 116,200	\$ 200	\$ 116,400
CAPITAL OUTLAY							
	NON-BOOK ACQUISITIONS						
805	Landscaping Additions	\$19,972.80	32,054.76	\$ 23,000	\$ 33,000	\$ -	\$ 33,000
810	Improvements to Physical Plant	\$56,136.00	141,084.05	\$ 132,000	\$ 132,000	\$ (42,000)	\$ 90,000
815	Vehicles	\$0.00	27,841.26	\$ 68,758	\$ 68,758	\$ (5,000)	\$ 63,758
820	Office Equipment/Furniture & Shelv	\$104,778.31	124,035.77	\$ 70,000	\$ 48,000	\$ 30,000	\$ 78,000
825	Telephones and Telephone System	\$0.00	0.00	\$ -	\$ -	\$ -	\$ -
831	Leasehold Improvements	\$0.00	0.00	\$ -	\$ -	\$ -	\$ -
833	ARPA Expense	\$47,064.48	0.00	\$ -	\$ -	\$ -	\$ -
834	PC Network	\$130,157.31	155,919.15	\$ 120,000	\$ 146,000	\$ 10,000	\$ 156,000
840	Integrated Library Automation Sys.	\$988.00	0.00	\$ 1,000	\$ 1,000	\$ 10,500	\$ 11,500
842	Audio/Visual Equipment	\$5,019.59	5,398.49	\$ 20,000	\$ 20,000	\$ (20,000)	\$ -
898	Cameras	\$0.00	0.00	\$ 6,000	\$ 6,000	\$ (5,200)	\$ 800
	TOTAL	\$364,116.49	486,333.48	\$ 440,758	\$ 454,758	\$ (21,700)	\$ 433,058
	LIBRARY RESOURCE ACQUISITIONS						
851	Adult Books	\$192,514.49	214,115.48	\$ 205,000	\$ 205,000	\$ -	\$ 205,000
852	Lease/Purchase Books	\$18,363.24	18,363.24	\$ 18,400	\$ 18,400	\$ -	\$ 18,400
853	Juvenile Books	\$102,219.33	103,646.73	\$ 105,000	\$ 105,000	\$ -	\$ 105,000

2023 Summer Amendment

	7/19/2023	2021 Budget Actual	2022 Budget Actual	2023 Budget Original	2023 Budget Spring	Amendment	2023 Budget Summer Amend
855	Young Adult	\$13,311.08	14,017.10	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
858	Music Recordings	\$3,483.84	4,051.12	\$ 4,000	\$ 4,000	\$ (1,200)	\$ 2,800
861	Adult Reference	\$96,698.32	101,940.22	\$ 111,000	\$ 111,000	\$ -	\$ 111,000
863	Juvenile Reference	\$37,993.45	42,066.11	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
872	Periodicals	\$43,597.63	45,613.03	\$ 52,000	\$ 52,000	\$ -	\$ 52,000
883	Audio Recordings (Books)	\$18,729.03	12,542.97	\$ 12,600	\$ 12,600	\$ (2,500)	\$ 10,100
885	Video Recordings	\$51,627.62	69,242.99	\$ 69,000	\$ 69,000	\$ -	\$ 69,000
886	Genealogy	\$4,325.61	6,484.60	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
887	Digital Microfilm	\$675,766.00	15,000.00	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
891	Electronic /Downloadable Media	\$338,223.68	470,508.25	\$ 415,000	\$ 415,000	\$ -	\$ 415,000
892	CDROM/Software	\$100,851.45	83,859.06	\$ 92,500	\$ 85,500	\$ (10,000)	\$ 75,500
893	Internet Database Subscriptions	\$254,173.01	262,310.63	\$ 274,000	\$ 321,000	\$ -	\$ 321,000
	TOTAL	\$1,951,877.78	1,463,761.53	\$ 1,438,500	\$ 1,473,500	\$ (13,700)	\$ 1,459,800
	LONG-TERM CAPITAL EXPENDITURES						
895	Covington FF & E	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
896	Madisonville ART work	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	0.00	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$11,524,486.96	11,445,704.56	\$ 11,976,811	\$ 12,063,614	\$ 156,760	\$ 12,220,374
	SAVINGS / (EXCESS EXPENDITURE)	\$138,483.90	461,905.44	\$ 3,667	\$ 752	\$ 8	\$ 760

Fund Balance and Dedications

Summer Amendment 2023 07/17/2023			
Savings as of Dec. 31st 2022	\$ 5,759,521	\$ -	\$ 5,759,521
Dedicated for Operational Reserves	\$ 2,500,000	\$ -	\$ 2,500,000
Dedicated for Disaster / Emergency Funds	\$ 1,475,000	\$ -	\$ 1,475,000
Reserved for salaries for last pay period of the year	\$ 192,500	\$ (192,500)	\$ -
Reserved for invoices to be moved from 2023 to 2022	\$ 10,000	\$ (10,000)	\$ -
Reserved for 4th Quarter 2023 retirement	\$ 215,000	\$ (215,000)	\$ -
Dedicated for Slidell Furniture	\$ 650,000	\$ -	\$ 650,000
Dedicated for Causeway Furniture	\$ 65,000	\$ -	\$ 65,000
Dedicated for Mandeville Furniture	\$ 200,000	\$ -	\$ 200,000
Total Dedicated or Reserved	\$ 5,307,500	\$ (417,500)	\$ 4,890,000
Unassigned Savings	\$ 452,021		\$ 869,521



St. Tammany Parish Library Board of Control
FISCAL YEAR 2023 OPERATIONAL BUDGET SUMMER AMENDMENT ADOPTION RESOLUTION
July 24, 2023

A resolution amending the St. Tammany Parish Library Operational Budget for the fiscal year 2023 ending December 31, 2023.

WHEREAS, The St. Tammany Parish Library Board of Control has been presented with the Summer Amended Budget for the 2023 fiscal year; and

WHEREAS, notice of that Summer Budget Amendment was announced by publication of the July 24, 2023 Meeting Agenda; and

WHEREAS, the Board of Control has considered the proposed Summer Budget Amendment, and has heard and considered public comment on the proposed budget amendment; and

WHEREAS, the Board of Control has determined that the proposed Summer Budget Amendment accurately represents the amount of money necessary for improving, maintaining, and operating the St. Tammany Parish Library for the 2023 fiscal year.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Control of the St. Tammany Parish Library hereby approves and adopts the Summer Budget Amendment, as proposed, and attached hereto, and hereby declares the total amount of the budget as reported, to be necessary for the operation, support, improvement, and maintenance of the Library for fiscal year 2023.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

Moved for adoption by _____ and seconded by _____,

YEAS:

NAYS:

ABSENT:

ABSTAIN:

AND THIS RESOLUTION WAS DECLARED DULY ADOPTED ON THIS DAY THE 24th DAY OF JULY 2023 AT A MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

Rebecca Taylor, Board President

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ABITA SPRINGS (985) 893-6285

BUSH (985) 886-3588

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Extension of the Causeway Branch Library lease

The current lease for the Causeway Branch Library at 3457 U.S. Hwy 190, Mandeville, LA 70471 will expire in October. We have the option to renew until the end of 2025 and then renew for five years if the millage is renewed. There is a difference in cost, all other terms of the current lease remain the same. The Board will need to vote in order to extend the lease.

FORTH AMENDMENT TO COMMERCIAL LEASE

PONTCHARTRAIN SQUARE SHOPPING CENTER

THIS FORTH AMENDMENT TO LEASE (hereinafter the "Amendment") is made and entered into this ___ day of April, 2023 by and between CDH Pontchartrain Square, LLC as successor in assign to Pontchartrain Square Northshore, LLC, (hereinafter "Landlord") and St. Tammany Parish Library (hereinafter "Tenant").

RECITALS:

- A. Landlord leased to Tenant and Tenant leased from Landlord the Demised Premises containing approximately 9,000 square feet within the Pontchartrain Square Shopping Center located at 3457 Highway 190, Mandeville, Louisiana, in the Lease commencing October 1, 2004, and subsequently amended in a First Amendment to Lease on May 1, 2007; a Second Amendment to Lease executed on June 25, 2013; and a Third Amendment to Lease executed March 6th 2018, hereinafter called the "Lease".
- B. By this Amendment, Landlord and Tenant desire to amend and extend the Term of the Lease and to otherwise modify the Lease as provided herein.
- C. Unless specified herein, capitalized terms as used herein shall have the same meanings as given hereto in the Lease.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

AGREEMENT:

- 1. Term: The Term of the Lease shall be extended through December 31, 2025.
- 2. Minimum Rental: The Tenant covenants and agrees the Minimum Rental for the Demised Premises shall be as follows:

Term	Monthly	Base Rent/SF	Annual
October 1, 2023—December 31, 2023	\$11,250.00	\$15.00	\$135,000.00
January 1, 2024—December 31, 2024	\$11,250.00	\$15.00	\$135,000.00
January 1, 2025—December 31, 2025	\$12,000.00	\$16.00	\$144,000.00

- 3. Renewal: Upon the renewal of the St. Tammany Parish library millage, this Lease shall automatically renew for an additional five (5) years.

Term	Monthly	Base Rent/SF	Annual
January 1, 2026—December 31, 2031	\$12,750.00	\$17.00	\$153,000.00

4. Except as set forth in this Amendment, all the terms and provisions of the Lease shall remain in full force and effect.

IN WITNESS WHEREOF, this Amendment has been executed as of the day and year first above written.

Tenant:

Landlord:

St. Tammany Parish Library

CDH Pontchartrain Square, LLC

By: _____

By: _____

Name: _____

Name: Clark Heebe

Title: _____

Title: Manager



Statement of Concern about Library Resources

Intellectual freedom in a public library necessitates selecting some materials that may be considered controversial by some individuals or groups. Reasons often cited for materials considered offensive include use of profanity, divergent viewpoints, controversial authors, sexual content, and depictions of violence and criminal acts. The acquisition of such materials does not imply approval or endorsement of their contents. The selection criteria used by the St. Tammany Parish Library must remain broad and flexible in order to provide a collection that supports the broad range of interests and diverse backgrounds of the citizens of St. Tammany Parish.

Date 12-23-2022

Name Connie Phillips



City Mandeville State LA Zip 70471



Representing _____ (self) St. Tammany Parish LAP (organization)

1. Resource on which you are commenting:

- Book
- Magazine
- Audiovisual
- Newspaper
- Content of Library Program
- Audio Book Electronic Resource
- Other

2. Title A Costume for Charlie

Author/Producer C.K. Malone

3. What brought this title to your attention?

Gender Identity - La Save Our Schools has provided a list with sexual content and we checked your content and also found the books which violate stature

La. R.S. 14:91.11 Guidelines

(1) Sale, exhibition, or distribution of material harmful to minors, La. R.S. 14:91.11, pertains to:

4. Did you review the entire item? If not, what sections did you review?

Summary of Concerns:

The book contains sexuality alternate genders ideologies. Parents should check out these books about sexual preference; This book should not be shelved in the children's section of the library. Small children should not be exposed to sexual material. The verv pretext of this book relates to sexualitv. The citizens of St. Tammanv Parish do

5. What course of action do you recommend in regard to this resource?

Move to minor restricted area of the library where kids cannot have access without an adult checking out the material.

6. Please state your reasons for making this recommendation. To what in the resource do you object? Please be specific: cite pages, scenes or sections. Consider commenting on the resource as a whole, as well as being specific on the matters which concern you.

Not suitable for children in St. Tammany Parish See La. R.S. 14:91:11

The material is offensive to the average adult applying contemporary community standards. "A gender-fluid teenager who struggles with identity creates a blog on the topic that goes viral, and faces ridicule at the hands of fellow students"--

NO GENDER IDENTITY BOOKS IN THE MINORS SECTION OF THE LIBRARY.

7. In its place, what materials would you recommend on this topic?

Anything that does not violate the state Harmful to Minors Statute
La. R.S. 14:91.11 Guidelines

(1) Sale, exhibition, or distribution of material harmful to minors, La. R.S. 14:91.11, pertains to:

- "[T]he intentional sale, allocation, distribution, advertisement, dissemination, exhibition, or display of material harmful to minors ... to any unmarried person under the age of eighteen years"

NOTE:

This statement will be referred to a Library Resource Review Committee. You will be advised in writing of the committee's decision. Thank you for your concern and input.

3. What brought this title to your attention?

Gender Identity - La Save Our Schools has provided a list with sexual content and we checked your content and also found the books which violate stature

La. R.S. 14:91.11 Guidelines

(1) Sale, exhibition, or distribution of material harmful to minors, La. R.S. 14:91.11, pertains to:

- “[T]he intentional sale, allocation, distribution, advertisement, dissemination, exhibition, or display of material harmful to minors ... to any unmarried person under the age of eighteen years”
- “[T]he possession of material harmful to minors with the intent to sell, allocate, advertise, disseminate, exhibit, or display such material ... at a newsstand or any other commercial establishment¹ which is open to persons under the age of eighteen years.”

(2) These provisions do not apply to “the spouse, parent, or legal guardian of the minor”

(3) “Material harmful to minors” is defined as material “which exploits, is devoted to or principally consists of, descriptions or depictions of illicit sex or sexual immorality for commercial gain, and when the trier of fact determines that each of the following applies:”

- “The material incites or appeals to or is designed to incite or appeal to the prurient, shameful, or morbid interest of minors.”
- “The material is offensive to the average adult applying contemporary community standards with respect to what is suitable for minors.”
- “The material taken as a whole lacks serious literary, artistic, political, or scientific value for minors.”

(4) Commercial establishments² “shall require the individual purchasing the material harmful to minors to provide a driver's license, selective service card, military identification card, birth certificate, or other official form of

4. Did you review the entire item? If not, what sections did you review?

Summary of Concerns:

The book contains sexuality alternate genders ideologies. Parents should check out these books about sexual preference; This book should not be shelved in the children's section of the library. Small children should not be exposed to sexual material. The very pretext of this book relates to sexuality. The citizens of St. Tammany Parish do not subscribe to the AIA Bill of rights. We do not believe that children are sexual from birth. We believe that they are innocent and should be protected from confusion and predators. Therefore, if you think your child needs this book to understand themselves then find it in the adult section and check it out there.

7. In its place, what materials would you recommend on this topic?

Anything that does not violate the state Harmful to Minors Statute

La. R.S. 14:91.11 Guidelines

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- “[T]he intentional sale, allocation, distribution, advertisement, dissemination, exhibition, or display of material harmful to minors ... to any unmarried person under the age of eighteen years”
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- “The material incites or appeals to or is designed to incite or appeal to the prurient, shameful, or morbid interest of minors.”
- “The material is offensive to the average adult applying contemporary community standards with respect to what is suitable for minors.”
- “The material taken as a whole lacks serious literary, artistic, political, or scientific value for minors.”

(4) Commercial establishments² “shall require the individual purchasing the material harmful to minors to provide a driver's license, selective service card, military identification card, birth certificate, or other official form of

A COSTUME FOR CHARLY by CK Malone

Beaming Books, 2022

PUBLISHER'S SUMMARY

Halloween is always tricky for Charly, and this year they are determined to find a costume that showcases both the feminine and masculine halves of their identity. Digging through their costume box, they explore many fun costumes. Some are masc. Some are femme. Some are neither. But all are lacking. As trick-or-treating looms, they must think outside the box to find the perfect costume--something that will allow them to present as one hundred percent Charly.

LIBRARY OF CONGRESS SUBJECT HEADINGS

Gender identity

Costume

Halloween

Picture books

HOLDINGS AND CIRCULATION

- 4 print copies at Covington, Madisonville, Mandeville, and Slidell/ Shelved in Juvenile Picture Books/ Call number E Mal

Purchased in September 2022. Available on shelf October 2022.

Total circulation on all print copies: 6

OTHER LIBRARY HOLDINGS

Held in 174 libraries.

Birmingham Public Library – Juvenile Picture Books

Houston Public Library – Juvenile Picture Books

REVIEWS

School Library Journal (07/08/2022):

PreS-Gr 2--Bi-gender Charly is determined to find a Halloween costume that represents their whole identity, showing they're both a boy and a girl. Their Dracula costume makes their femme side feel erased, and the Little Red Riding Hood costume leaves their masc side in the dust. The only solution? Charly must get creative! They put their snipping and sewing skills to work and create a costume that makes them feel "joyfully jazzed, harmoniously hopeful, and one hundred percent Charly." Cartoon-style digital illustrations are tinged with blue and purple Halloween hues and feature some whimsical, magical flourishes. When the time comes for the big reveal, Charly's mostly accepting friends think their costume is wacky but wonderful. Charly's refreshing confidence in their own gender identity is evident throughout the story, though the implication that a Dracula costume might only be for boys because Dracula was a male vampire may strike some readers as unnecessarily binary. Back matter includes information on bi-gender identity and select LGBTQIA+ resources. **VERDICT** Charly's joyous creativity and persistence will encourage trick-or-readers to think outside of the box this Halloween. --Allison Staley Copyright 2022 School Library Journal, LLC Used with permission.

Publishers Weekly (08/22/2022):

Young Charly, portrayed with brown skin, can't decide whether to be "fabulous or frightening" for Halloween, but they know one thing for sure: this year's costume has to be "something that showed they were both a boy and a girl." Barajas's slick, animation-like illustrations have a slice-of-life energy as they envision Charly assessing the options in the costume box: a Red Riding Hood outfit makes Charly's "boy half felt eaten by the wolf," while a Dracula costume "took a bite out of their girl half." Momentarily disheartened ("Why can't there be a costume just for me?"), Charly musters some ingenuity worthy of *Project Runway*. In Malone's earnest prose, there is never any doubt in this protagonist, who does whatever it takes to feel "one hundred percent Charly." An afterword discusses bigender identity. Ages 4-12. (Sept.) Copyright 2022 Publishers Weekly, LLC Used with permission.

Horn Book Magazine (09/01/2022):

"Charly rummaged through the mishmash in the old costumes box for something that showed they were both a girl and a boy." (An appended note identifies Charly as bigender.) The Red Riding Hood costume they find feels too feminine; the Dracula one, too masculine -- neither expresses wholly who they are. Then Charly has an idea: to create "one [costume] from two." And on Halloween night, out trick-or-treating with friends, they feel "one hundred percent Charly." Cartoonish illustrations capture Charly's determination to find the right costume, and the way wearing it ultimately makes them feel "joyfully jazzed" and "harmoniously hopeful." Martha V. Parravano (Copyright 2022 by The Horn Book, Incorporated, Boston. All rights reserved.)

BIOGRAPHICAL NOTE

C.K. Malone (they/them) is a bigender award-winning educator and literature coach at the secondary level. When not grading essays or helping students, they're busy helping design culturally and LGBTQIA+ responsive units for the district and working as a climate and culture coach. When they're not writing, they're coaching and advising through alignment with the Genders and Sexualities Alliance Network. C.K. continues this work in the literary world by advocating for all to be given the space to tell their own stories. Though they love the many hats they wear, their favorite is as an advocate for diverse voices.

Alejandra Barajas was born in Guanajuato, Mexico in July 1984. At a very young age, her grandmother gave her a book by painter and illustrator Carl Larsson. This awakened her interest in art. She completed her degree in Fine Arts at Guanajuato University. Since then she has been working on individual and collective projects and illustrating magazines and children's books. She is a very calm person, who appreciates silence and loves contemplating the local landscape while playing with her dog.

AWARDS & LISTS

N/A



July 5th, 2023

Ms. Connie Phillips

██████████
Mandeville, LA 70471

Dear Connie Phillips,

Thank you for submitting your Statement of Concern regarding *A Costume for Charly* by CK Malone. Per the St. Tammany Library Board of Control's policies and procedures, this correspondence is to notify you of the recommendation of the library staff committee regarding the material referenced in your Statement of Concern.

Pursuant to La. R.S. § 14:91.11, it is unlawful for any St. Tammany Library to display, exhibit, disseminate, check-out, or otherwise provide any minor anything that constitutes material harmful to minors by law. However, materials are only deemed harmful to minors if **all** four (4) of the following apply beyond a reasonable doubt:

1. First, the material must exploit, be devoted to, or principally consist of "descriptions or depictions of illicit sex or sexual immorality." To be "descriptions or depictions of illicit or sexual immorality," the material must convey ultimate sex acts, masturbation or excretory functions, lewd exhibition of private areas, sadomasochistic abuse, sexual intimacy via physical acts of private areas, or stimulation of human genitalia.
2. Second, the material must incite, appeal to, or be designed to incite or appeal to "the prurient, shameful, or morbid interest of minors," i.e., a sexual response over and beyond those that would be characterized as normal for a minor.
3. Third, the material must be "offensive to the average adult applying contemporary community standards with respect to what is suitable for minors." These standards are not defined or limited by any specific geographic area.
4. Fourth, the material, when considered in its entirety (including both objectionable and nonobjectionable parts), must lack any "literary, artistic, political, or scientific value for minors."

If any of the foregoing requirements are not met, the material is not unlawful under La. R.S. §14:91.11.

ADMINISTRATIVE OFFICE
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Importantly, the statute defines “minor” as “any person under the age of eighteen years.” Thus, the last three (3) elements above must be considered in that context, e.g., “The material taken as a whole [must] lack serious literary, artistic, political, or scientific value for [any person under the age of eighteen years].” Additionally, if materials that qualify as harmful to minors are not sold, distributed, advertised, or otherwise distributed to minors, it is permissible under the law to have them available for adults to do so, as long as the minors are unable to see, “as displayed,” descriptions or depictions of illicit sex or sexual immorality.”

Under this analysis, the staff committee determined that the material at issue in your Statement of Concern does not qualify as unlawfully harmful to minors.

1. There was no sexual content in this book. There are no sexual descriptions, display or depictions of sexual acts, or of genitals. The characters remain fully clothed throughout the book, even when they are changing clothes.
2. The committee found that the text and images did not incite or appeal to the prurient interests of minors. There is nothing in the text or illustrations that would illicit a sexual response. The clothing throughout the book is modest.
3. The committee did not find the material to be offensive to the average adult applying contemporary community standards with respect to what is suitable for minors. The committee acknowledges that the book might not be for every family but there are families in our parish that would not mind the allusion to gender identity when sharing with children. The committee also noted that the book could be read as a story about finding the “perfect” Halloween costume, a common dilemma for school aged children, without the gender context. Young children are not likely to be interested in the information in the back of the book, but it is useful information for some families in our parish. The book was added to the collection in October 2022, in time for Halloween. The Library’s four copies circulated a total of 6 times in the two months that it was on the shelf.
4. The committee believes the material taken as a whole does not lack serious literary or artistic value for minors. The committee found that the book has literary value in its outline of the problem-solving process. It shows how one can come to a compromise. The committee found that the book has artistic value in the illustrations. The Halloween

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themed palette fits the setting for the story. The information in the back of the book has scientific/educational value.

You asked that this book not be shelved in the children's section of the library. This book was located in the Holiday Picture Book collection. After reviewing the book and discussion, it was determined that, in the opinion of the committee members, the book does not violate the statute, and the book was shelved in the appropriate section of the library.

While we recognize that some may find the material in question not suitable for their family, that alone does not render it unlawful and does not warrant censoring the public at large from accessing and/or checking out the material. Parents are the ultimate deciders of which books and media their children will consume. At the same time, we do acknowledge that this book may not be in line with the values of all families in the Parish. The purchase of any item by the St. Tammany Parish Library is not an affirmation of the content of the item, and each family in our Parish has the right and responsibility to make decisions regarding what their own children will read or hear.

The committee's report and recommendation will be made available to the St. Tammany Library Control Board, which shall make the ultimate determination based thereupon at the next regularly scheduled meeting on July 24th, 2023 at 6:30 pm where it will be on the agenda. At that meeting, you will have an opportunity to address the Board for 5 minutes. If you do not wish to speak you may submit a written statement to be included in the record of the meeting.

Regardless of the outcome, we hope you will recognize the important role that a public library plays in a free and open democratic society as a neutral resource for everyone.

Respectfully,

Kelly LaRocca, Director

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Statement of Concern about Library Resources

Intellectual freedom in a public library necessitates selecting some materials that may be considered controversial by some individuals or groups. Reasons often cited for materials considered offensive include use of profanity, divergent viewpoints, controversial authors, sexual content, and depictions of violence and criminal acts. The acquisition of such materials does not imply approval or endorsement of their contents. The selection criteria used by the St. Tammany Parish Library must remain broad and flexible in order to provide a collection that supports the broad range of interests and diverse backgrounds of the citizens of St. Tammany Parish.

Date 11-19-2022

Name Connie Phillips

Address [REDACTED]

City Mandeville State LA Zip 70471

Telephone [REDACTED]

Representing _____ (self) St. Tammany Parish Library Accountability Project (organization)

1. Resource on which you are commenting:

book Book _____ Newspaper _____ Other
_____ Magazine _____ Content of Library Program
_____ Audiovisual _____ Electronic Resource

2. Title Tricks

Author/Producer Ellen Hopkins

3. What brought this title to your attention?

Content violates the state obscenity statues
2021 Louisiana Laws
Revised Statutes
Title 14 - Criminal Law

4. Did you review the entire item? If not, what sections did you review?

yes

5. What course of action do you recommend in regard to this resource?

Restrict access to minors as outlined in statute above. Require parent to check out for minor. The book should be shelved in a section where minors do not have access. A separate place in the library. A room or some section where minors do not have entry without parent and minors cannot check out.

6. Please state your reasons for making this recommendation. To what in the resource do you object? Please be specific: cite pages, scenes or sections. Consider commenting on the resource as a whole, as well as being specific on the matters which concern you.

Violates Content violates the state obscenity statues for minors.

2021 Louisiana Laws

Revised Statutes

Title 14 - Criminal Law

Not suitable for minors

Summary of Concerns:

7. In its place, what materials would you recommend on this topic?

Something that does not violate the state obscenity statues for minors.

NOTE:

This statement will be referred to a Library Resource Review Committee. You will be advised in writing of the committee's decision. Thank you for your concern and input.

3. What brought this title to your attention?

Content violates the state obscenity statutes

2021 Louisiana Laws

Revised Statutes

Title 14 - Criminal Law

§91.11.

2) "Material harmful to minors" is defined as any paper, magazine, book, newspaper, periodical, pamphlet, composition, publication, photograph, drawing, picture, poster, motion picture film, video tape, video game, figure, phonograph record, album, cassette, compact disc, wire or tape recording, or other similar tangible work or thing which exploits, is devoted to or principally consists of, descriptions or depictions of illicit sex or sexual immorality for commercial gain, and when the trier of fact determines that each of the following applies:

(a) The material incites or appeals to or is designed to incite or appeal to the prurient, shameful, or morbid interest of minors.

(b) The material is offensive to the average adult applying contemporary community standards with respect to what is suitable for minors.

(c) The material taken as a whole lacks serious literary, artistic, political, or scientific value for minors.

(3) For the purpose of this Section "descriptions or depictions of illicit sex or sexual immorality" includes the depiction, display, description, exhibition or representation of:

(a) Ultimate sexual acts, normal or perverted, actual, simulated, or animated, whether between human beings, animals, or an animal and a human being;

(b) Masturbation, excretory functions, or exhibition, actual, simulated, or animated, of the genitals, pubic hair, anus, vulva, or female breast nipples;

(c) Sadoomasochistic abuse, meaning actual, simulated, or animated, flagellation or torture by or upon a person who is nude or clad in undergarments or in a costume which reveals the pubic hair, anus, vulva,

genitals, or female breast nipples, or the condition of being fettered, bound, or otherwise physically restrained, on the part of one so clothed;

(d) Actual, simulated, or animated, touching, caressing, or fondling of, or other similar physical contact with, a pubic area, anus, female breast nipple, covered or exposed, whether alone or between human*, animals or a human and an animal, of the same or opposite sex, in an act of apparent sexual stimulation or gratification; or

(e) Actual, simulated, or animated, stimulation of the human genital organs by any device whether or not the device is designed, manufactured, and marketed for such purpose.

(4) "Minor" means any person under the age of eighteen years.

6. Please state your reasons for making this recommendation. To what in the resource do you object? Please be specific: cite pages, scenes or sections. Consider commenting on the resource as a whole, as well as being specific on the matters which concern you.

Violates Content violates the state obscenity statutes
for minors.

2021 Louisiana Laws

Revised Statutes

Title 14 - Criminal Law

Not suitable for minors

Summary of Concerns:

This book contains explicit sexual
activities including child rape and abuse;
drug abuse; violence; alcohol use; and
adult and child prostitution.

9 ...Why would God need a pecker, anyway?

33 Swollen with desire. Demanding. Lips still locked to mine, she murmured, What if I give you this...? Her hand found my own, urged it along her body's contours, all the way to the place between her legs, the one I had never asked for.

...In the heat of the moment, I even got hard, especially when Janet touched me, dropped onto her knees, lowered my zipper, started to do what I never suspected she knew how to do. Yes...

53 ...considering how buzzed we got. Okay, it wasn't the first time I'd smoked weed, but I'd rarely smoked myself so close to outer space before.

55 We were making out hot and heavy. He started to unbutton my blouse. I let him. And when he unzipped

my jeans, I helped him help me out of them. Snared by the heat of his kiss, I barely noticed when he slipped out of his own Levis. Skin urgent against skin, only panties and boxers between us, I was ready to shed that final thin barrier, allow him access to the most private part of me,...

59 Too much booze. Too many smokes. Way too many pills. Speed. Downers. Everything in between.

63 "...then all they're after is free booze and an easy lay."

80 Let alone given me an up-close view

of those tasty-looking tits. Something twitches behind my zipper. Glad I'm standing behind the counter.

...Ronnie takes a deep breath, rounding the mounds I can't quit staring at.

...Only one thing was really good between us.... That twitch again.

82 Ronnie dips even lower, giving me a quick nipple shot before drawing back and straightening.

...Thinking with my dick. That's for sure. So what is Ronnie thinking with? That makes the dick in question think even harder.

84 I have to admit I have thought about boinking her more than once, while taking solo care of a hard-on.

Oh yeah, the big M. I probably do it more than I should, and Ronnie is definite boner bait, at least when I'm left to my own imagination instead of Internet porn. Viva la webcams!

89 ...we've def gotten high together. This guy I work with scores really good bud... "So what do you think about the smoke?"

...It's awesome. Then she reaches over, touches my leg. Tonight will be fun. Thanks for taking me. Her

hand strokes my thigh gently.

101 "And I want to make love with you soon." My body aches with wanting that very thing.

105 My Hand, Disguised as Andrew's hand, moves lightly down my neck, over collarbone, breastbone.
Goose

bumps rise in unusual places, and my body tingles in a completely foreign way. Because of Andrew. But he's not here. I pretend he is and let "his" hands explore the rounds of my breasts, move in tighter and tighter orbits, and now fingers circle the hard center nubs, raised like it's cold in here. It's not. I'm burning up. Delirious with raw need. My hand wants to slide lower, to a place I know nothing about except what they call it in books. And suddenly it comes to me how completely inept I'll be when Andrew and I finally share that warm feather bed, with comfy quilts and pillows we can fall into.

I Turn on the Light Go to the computer, try to avoid looking at the Calvary screen saver. Jesus, hanging on the cross, staring down at his poor crying mother. Mama downloaded that, no doubt specifically to deter the kind of Internet exploration I have in mind...

118 Sex that is more than mutual masturbation.

...individual masturbation was the bulk of my sexual experience. There were a few short chapters of "touch here, I'll touch you there" in my very slim book of adolescent sexual escapades, but nothing more.

139 Wonder how hot his monkey is.

148 Guess he has fuck buddies, though.

164 ...I suspected, Alyssa is not very happy about Ronnie jumping my bones...

166 We Had Sex The very first night we went out together...

168 But he is a partier. Drinks like no serious athlete should...

...Vince and I Have Shared A bottle or two, a fistful of doobs, pipes and pipes and pipes. Tonight, we'll pass around all three at his regular Friday poker game.

...Suppose it could be because I'm usually the one supplying the weed.

...Booze isn't his only bad habit, though. Pot. Pills. Crack. Probably other stuff...

172 I swear I never had a clue she had made friends with the pipe. Best thing about it is what a little horndog

she turns into when she's smoking. Boo frigging yah! Whatever I want.

175 Except this time he smells like cheap brew. Thirteen! How did he even get hold of the stuff? Ripped it

off, no doubt.

176 The Game Hasn't Started Yet Four or five guys are drinking. Smoking. Snorting something off the glasstopped coffee table.

177 You brought some of that good green, didn't you?

...Six of us belly up to the table, and I light a big fat one.

179 My head is Tilt-A-Whirling with substance abuse...

196 Andrew stops kissing me, and his eyes ask what he's afraid to, and my eyes answer in the same way, so

he takes my hand, leads me down the hall to the bedroom...

...But when he kisses me, I'm shaking, and there are tears in my eyes. We don't have to, he whispers. "I know. I want to. I'm just..." Unsure. I'm completely unsure about my body. What if he hates it? But now he touches me. His hands are tentative, and I remember that this is new for him, too. Is this okay? he asks. Tell me what you like. He kisses me as he picks me up, lays me gently on the bed. A slow, mutual exploration begins. As we learn together, the fear falls away...

...He likes my body, and I love his, and there are only a few seconds of pain, before waves of pleasure.

Wave after swelling wave of everything right.

203 Looking for a threesome?

224 What's in the Baggie Is a half-dollar-sized chunk of something yellowish white. It sparkles in the sunlight.

Lucas slices off a thin section and tells me, Cocaine, clean as you can find anywhere. My brother knows the importer. Wait until you try it.

...Weed is one thing. Cocaine is another.

225 You've done coke before, right? No? Oh, baby, you're gonna love it.

You're totally gonna fly.

Don't worry. He grins like a leprechaun. You're safe flying with me. Mostly anyway.

I Watch Lucas Suck two long, thin, sparkly yellowish lines up his nose. Then he hands the picture to me.

Not too hard or you'll sneeze.

I inhale gently, one line up the right nostril, the other up the left. Immediately, both sides of my nose go

cold and numb. Now, just like that, my heart is racing and the hairs on my arms rise, sending little chills throughout my entire body. OMG. No wonder people like this drug. I look at Lucas, who's watching me carefully. "More, please." He laughs. Careful now. A little of this goes a long way. But he indulges me, and himself, with two more. Every nerve jumps to attention.

I can't feel my mouth or nose, but other parts of my body are begging to be touched. Lucas indulges them, too, with his hands and his mouth. I love how he kisses, love how his fingers move over my body. Everything is hard. Everything is warm. No, cold. No, warm. I've never felt so alive.

...But I don't want to do it here on the couch. "Let's go to my bedroom, okay?"

I Don't Have to Ask Twice Lucas scoops me up into his toned arms, carries me down the hall...

...Then he lays me gently on the bed, unbuttons my shirt, peels back the blue satin, stares at what he has uncovered. I am totally exposed, totally flying high, and yet I do, in fact, feel safe with Lucas, even as he lowers himself over me. Every ounce of me wants what he's about to do, and yet for just an instant, regret stings and I say, "Wait." He pauses. What? You don't want me to stop, do you? Because I don't think I can. I need you. See? He lowers my hand to feel his need, and my heart screams, "Hurry!" Still, my brain whispers, "You can never take this back." I look up into Lucas's eyes. "I don't want you to stop. But please don't go too fast. I'm afraid..." Afraid it will

hurt. Afraid it will change me. Afraid... afraid... the word humps in time with my heartbeat, even as Lucas soothes, I'll go easy. And he does. And I'm ready.

And it does feel good, despite the pain, because it also hurts.

235 ...another of Iris's badass lays, one I can't forget. I do my best never to think of him, what he did. Try never to remember that place in my childhood, but sometimes it pops into view despite all my efforts to keep it hidden. I was almost ten...

...Iris worked at a cathouse, making money her usual way, only without walking the streets. Walt was a miner, and though he was a regular paying customer at Mimi's, he had an appetite for younger meat. Iris was younger then too, but even at twenty-six, she was way too old for Walt. Still, he paid for her... I remember how he touched Iris, and how she didn't care that her kids could see. I remember his Marlboro breath falling all down around me when he said, Let me show you something.

On Another Day It wouldn't have happened, couldn't have happened. Too many witnesses around. But for some odd reason, that particular afternoon, Iris had taken the other kids to play in the park.

...But it wasn't more than ten minutes before Walt came through the door. He didn't ask where Iris was, or why the house was so quiet. He didn't say one word. I opened a can of refried beans, spooned them into a pot. I had no real reason to be afraid. So why did my hands shake? I kept my back to him but could feel his eyes, carving into me. Finally, he started toward the living room. Bring me a beer, sweets.

...he wasn't on the couch, as expected. Back here, he called from Iris's room. He was already out of his jeans. I didn't know much then, but I knew there was something very wrong about that. ...He grabbed my hand, jerked me hard against him.

Let me show you something.

I tried to run, but he was faster. Tried to fight. He was stronger. Tried to scream. He choked my cries. When He Finished (Thank God it didn't take long), he rolled off me with a grunt. Reached for his beer. Slammed it. Ripped and pried, swallowed up by the shame of what that meant, I crawled into the bathroom to scrub away the evidence.

...Not when he followed me,

stood in the doorway, watchin me, finally said, Tell a soul, I'll do your sister too.

...I knew he would come back for Mary Ann. She was only eight. If he did this to her, she'd die for sure. It had almost killed me.

250 A little bouillon (takes care of the protein requirement, right?) watered down with vodka. And for dessert, stiff megashots of gin. Hey, someone besides Cory should drink it.

251 So Cory Drinks Way too much.

...But how can I say anything when I drink? And more. I smoke. Snort. drink? And more. I smoke. Snort. When Cory and I finish off Jack's dwindling booze stash, scoring more won't be a problem. Vinnie will happily buy. At least as long as I keep bringing bud to the Friday night games.

263 ...Cory's giant sobs fill the front seat with booze-infused exhales.

266 We have learned a lot about each other. How to touch. Where to kiss.

I have taught him as much as he has taught me, all through mutual experimentation. Mad sex scientists, that's us.

...we don't have to have sex every time we see each other, do we?

277 Her voice drips icicles. I believe you're confusing love and desire. Do you really think that man is in love

with you? What he wants... Once again, her eyes travel over me, trying to look under my clothes to the sin she intuits beneath them. He wants your innocence. I will not let you succumb to temptation. She is past Papa, hands moving toward me. They fall. I don't dare try to defend myself. I've been here before. Tears sting my eyes. From the pain of her blows. And from the heartbreak tomorrow holds.

...Face bruised, eyes swollen almost shut from crying, no way can I go

280 Let me see what she did. His hands are kind as they soothe the bruises...

...How could anyone do something like that to their child? he demands.

292 What's calling is a stiff shot of good old' Kentucky bourbon.

299 A gulp of bourbon clears it, raises a nice, warm buzz.

300 Four courses of French cuisine and two bottles of wine later, my stomach is churning with rich food, my

head buzzing with alcohol.

310 "Let's go find the alcohol." I don't wait for Paige's response, just push through the crowd, into the house.

...I work my way through the human knot, stopping twice to take a hit off lit blunts. By the time I reach he kitchen, I've got a nice little pot buzz going on, something to mellow the fog of anger.

313 First I Pour A hefty shot (okay, more like four) of Cuervo Gold. No need to bother with salt or limes, no

worries about tequila burn going down. It feels good.

315 I totally wanted to pop your cherry. You were my first virgin, and you'll probably be my last.

Because...sorry, but virgin sex really isn't very good.

..."F-fuck you!..."

...One more gulp and I repeat, "Fuck you!"

323 "Get the fuck away from me."

...The guy is right behind me, beer breath hot on my neck. Iris didn't lie. You really are a knockout. His arms wrap

around me, and his rough hands go straight to my boobs. I try to knock them away but am no match for his strength. You like it rough? 'Cause I'm just the guy to give it that way No extra charge.

The words burn into my ear. "What? What the fuck did you say?" A sudden burst of will pushes him

back, away. I turn to face him. He advances, a thin line of spit leaking from his mouth to his chin. I stare

at evil. I said, no extra charge. Already paid two hundred dollars for a good time with you. Might as well make it very good.

He's on me, yanking my hair, pushing me to my knees. He flips me over. You're even prettier from behind, know that? I hear his zipper lower. It is the loudest sound ever. "Don't," I try, but it sticks, pasted to disgust, lodged in my throat. Useless to plead. Useless to fight. He yanks down my shorts in a single swift motion. He is on me. In m Humiliating me in every possible way, right here on the kitchen floor. As promised, he is rough. Biting. Pounding. Shredding. Ripping. "Please?"

The word bounces off him, ping-pongs weakly in my ears. Trying to fight him only fuels him. For a fleeting second, I think maybe someone will come through the door to save me. And then, despite everything that's happening to me, I laugh out loud. Save me? What did he say? I already paid for a good time with you.

I've been sold. And just who would sell me? The answer is all too obvious: Iris. My mother
And as he finishes, all sticky and stinking and revolting, something else suddenly becomes crystal clear.

This day was exactly like that other day. If this guy paid Iris, so did Walt

When He's Gone I use wet paper towels to clean the mess on the linoleum. Under the sink, I find the Pine-Sol, carry it to the shower. It stings, which means it's working. I scrub my body over and over, washing away all evidence of this afternoon. On TV, they want you to call the cops. Tell. But what do say? "Hey. My mom took money to let some guy rape me." Who'd believe that? I go to my room, stuff clothes into my backpack.

327 Not like ice cream takes forever. Only longer than rape. Fuck!

335 ... Alex and me in back, sipping rum from a water bottle...

340 Ronnie rises on her tiptoes, lifts her slick, honey-sweet lips to meet mine. It's the sweetest kiss ever, but

it soon becomes more. I lock the door, guide her to my bed, and for maybe the very first time, sex is more than getting off. This time, sex feels like love.

...She undulates seductively, the rise and fall of her body like salty waves beneath my own.

Another first, this time no faking climbing higher and higher, until she finishes with an amazing gush and tears of satisfaction.

342 I've never had a girl in here. He probably thinks I'm taking care of business, solo.

...I kiss Ronnie's face, her neck, lick the shimmer of sweat from the deep fold between her breasts. She sighs, and that makes me want more.

345 The three of us get drunk together...

348 A big, fat joint is calling my name.

...Bud and Booze May not exactly cure what ails ya, but partner 'em up and they'll definitely make you forget it for a while.

350 The Pot Buzz Should make me feel better, but all it does is combine with the alcohol to make loneliness

hit like a freight train.

360 He creeps toward me, baiting, pallid tongue circling his mouth suggestively. Because I like you. He puts a

berry to my lips. And because you're beautiful. Instinctively I suck the fruit onto my tongue, crush it against the roof of my mouth, go weak at the intense rush of pleasure. "Thank you." It comes out a whisper. "I promise not to tell."

Jerome Isn't Quite Finished He takes my hand, caresses it gently before placing the other two berries on my palm. If you're really good at keeping secrets...His eyes bore into mine. Something feral pacing there. We could have a little fun. If you be good to me, I'll be really good to you. Strawberries are just the beginning. Cheese. Meat. Chocolate. Maybe even some shampoo to use instead of that vile soap. He touches my hair. I bet it's pretty when it's clean.

...And when his hands begin a slow journey over the landscape of my body, I grit my teeth. Do not protest. Will not complain.

...I go as far as to let him open my blouse, touch beneath my bra. Now he kisses down my neck, to the skin he has just exposed. Drawn tight up against him, I feel him grown hard against my thigh. Now it's he who shakes. Shivers with hunger, and just like that, I am in control. I push him away, but tenderly, like a mother convincing the infant at her breast that he's had enough.

I make my voice light. "That's all you get for three strawberries."

He is pliable. Clay. He smiles, clearly into the game this has unmistakably become.

...What will you give me for ice cream? I back away, closing buttons. Reach down deep for the "inner whore"

Father claims all women harbor inside. I smile. "Haagen-Dazs or store brand?"

The Door Locks Behind Jerome, who promised to see what I can do about Cherry Garcia.

376 Thinking of Loren Makes me want liquor.

...there's usually beer in the fridge, and the afternoon is hot for June. A cold brew sounds pretty damn fine.

377 ...now it's Miller time! I reach into the fridge, find a frosty can, pop the top, take a long swallow.

401 Getting high. "You don't happen to have any pot, do you?" Bryn has never offered to get high with me.

...I do have some Valium, if you're a little nervous. In there. He points at the center console. Valium?

Why not? "I'm not exactly nervous. But a good buzz never hurt anyone, right?" I pop one, wait for it to kick in, watching the ocean's heave. By the time we reach Bryn's chosen location,

I'm feeling pretty darn fine.

402 He unpacks his gear, then checks me out, all up and down. Take off the bra and panties, okay? We want

a glimpse--a hint-- of what's under all that white. I do as instructed, allow Bryn to position me exactly the way he wants. He sits me, skirt tucked provocatively between my bent legs, and when he goes to move my arms, his hand brushes against the fabric covering my breasts. My nipples go hard immediately.

Lovely, he says, assessing. Exactly what I'm after. Then he kisses me sweetly. Exactly what I'm after.

...When he's finished with his camera, he lays me back on a thick blanket.

...Bryn's free hand begins a slow exploration of my body, over the sheer fabric, tracing each curve. You don't mind, do you?

Eyes closed to the lowering sun, brain suspended on a Valium cloud, I sigh, lift my head. "Kiss me." He does, and then he lowers his mouth to other, much more intimate places.

... "Make love to me."

You're sure? he asks, but there can be no doubt I'm very, very sure. Bryn guides me to a place Lucas has no idea exists.

Okay, It's Kind of Disturbing That, immediately after learning the meaning of "orgasm," I think of Lucas.

Maybe it's because I need to know, "Was that okay?"

Oh, darling. Bryn kisses across my face. That was more than okay. That was extraordinary. With just a little practice, you will become perfection. And I so want to be...want to be your coach.

411 See, for a while Lydia worked as a stripper in a fairly nice club near the Stratosphere. I made pretty good

money. Most of it went to the house, which took a big cut for keeping the girls safe. I did all the work, they reaped sixty percent of the bennies. Hard to swallow. So Lydia got smart, started her own business--Have Ur Cake Escorts. Now she takes a cut from the girls (and guys) whose "dates" she sets up. I still strip for fun once in a while. All on my own terms.

413 Okay, here's the deal. Both of you are pretty girls. Great bods, with that fresh look guys (especially old

ones) appreciate. You could make boatloads taking off your clothes. The clubs are careful about underage girls, but work for me, no one will check your IDs.

414 The men we perform for like when we dance with each other, breast-to-breast or belly-to-ass, tan skin

against pale, ebony hair on blue-streaked blond, fingers touching hidden places we won't let "clients" touch. Powerful! That's how I feel, seeing how helpless we make them. I so enjoy reducing them to masturbation.

It's like they are masturbating for me, and I can control when they come by how I move my body, what I let them see.

415 Sooner or later, Lydia said, you'll have to deal with a jerk who won't want to hear "no touching allowed,"

if

you decide to stick to that. With two of you, you've got a fighting chance, or at the very least, a witness.

...Our two-for-one fee is three hundred an hour (a bargain!) plus tips for straight dancing. Private lap dances are twenty dollars per song. Girl-on-girl action adds another hundred to the tab.

416 As for the actual stripping, Lydia gave us some pointers. Turns out I'm a better dancer than Alex. Her boobs are bigger, though, and really beautiful.

418 And when there's a crowd in the room, the dicks mostly stay hidden.

419 We decline and he escorts us inside, where a half dozen guys are ogling cable porn.

420 How much for head?

...We don't do head, except on each other, and that will cost an extra hundred.

422 I glance at Alex, who nods, meaning she'll do it for him. She knows I never could. After a little girl-on-girl

rubbing, she goes to take care of it. He sits very still in his chair, staring as she strips free of her bra.

Suddenly his hands are all over her. "Hey. Cut it out. Absolutely no touching allowed."

...Okay, man, we're out of here. She tries, but the creep snakes his arms around her waist, squeezes like a hungry boa constrictor. All I want is a hand job. Give it to me, I'll let you go. You, over there, play with yourself. So much for control. Good

thing it doesn't take long He finishes with a loud, Aaaagh!

424 Later, After Several Shots Of whiskey (Lydia buys it for us, as long as we drink it post-business only),

442 Forgive me, he whispered, and he meant that, even as he stripped, lowered his ghostly white nakedness

over me. I swallowed the building scream. Opened my legs. Wept as he plunged inside. Choked on his Listerine-flavored tongue, wielded like a weapon. His kiss was, in fact, harder to accept. Sex is sex. A kiss means love.

444 But now Jerome wants other things. Let me watch you touch yourself. Creepy things. Did you know guys

like to use vibrators too? Like this.

...Your period? I like the taste of blood.

449 Make the best of it... Guys like vibrators too.

...Plan C Means courting Jerome's affection, pretending to enjoy his deviant sex. Tonight that means letting him call me "Mommy" as he sits on my lap and "nurses." I stroke his hair as a mother would, dig deep inside for the words, "Mommy loves you, Jerome." That excites him, as I guessed it would. I love you, too, Mommy. See how much?

...I hold stubbornly to the dream that he will, as Jerome turns his belly to "Mommy's." Love or no, Jerome wants to punish Mommy. The sex is rough, but it doesn't hurt nearly as bad as the pretense. And it's even faster than usual.

451 I roll on top of him, look up into his eyes. "What if we..." Soft kiss. "Never mind." He shivers. Is much too

easy. I feel almost evil when he whispers, What? almost evil when he whispers, What? Together."

...I lean forward, cup my breasts, rub them over his face.

...I rock back gently, invite him inside. "I'd be all yours and take such good care of you." The second time takes longer, but when he's finally done, he says, I'll think about it.

458 He lifts my arms, pulls my shirt up over my head. I'm in need of your special brand of lovin'. Help me special brand of lovin'. Help me As He Pokes And pinches, I concentrate on ways to not reach Salt Lake City.

471 they ask if you'll talk dirty to them, preferably on the phone. Masturbators. Every now and then, you come across married guys who want to meet for real, with or without their wives, usually the former. Cheap thrill seekers. I haven't played in the flesh, but I don't mind getting someone off telling dirty stories. There's a certain sick kind of power in that.

483 It's a dope-sized plastic bag with some brown substance inside. "What's that?" But I suspect his response: Smack. One of the girls turned me on to a little. Thought you might like to share a taste. Heroin. I've never even thought about trying it. "I don't know....That shit is scary as hell." Way past meth, which is scary enough.

...Oh, I see. You can do cocaine with your other boyfriends, but you won't try this for me?

...Not if you only do a little, once in a while. And the places it will take you! I want to see you there. OMG. I can't believe I'm saying okay to heroin. But I am. Except, "No needles! No way will I shoot up anything." I wait for his reaction. No problem. We'll just chase the dragon, okay? He means heated tinfoil and a rolled-up bill to grab the smoke, draw it up my nose.

...Even before Bryn creases the foil into a deep V, my heart starts racing. Fear is exhilarating, all on its own.

I watch him drop a pinhead of H into the makeshift bowl, and goose bumps cover my arms. I have no idea what to expect when the smoke lifts into the dollar bill "straw." Ugh. It tastes like rotten ketchup. Bitter and harsh in my throat. I start to choke. Bryn's warning is rough: Don't you dare cough it out! He ...If you shoot up, you feel the effects instantaneously. Smoking it might take ten or fifteen minutes. Patience.

...It takes all of ten minutes before I begin to feel kind of tingly. Euphoric. Like everything in my life just fell into place. The sensation is gentle, not at all like the overwhelming buzz I thought it would be. I can handle this. What's all the hype about, anyway? Bryn has finished setting up the second surprise-- a

webcam, hooked up to his laptop. I thought it would be fun to put ourselves in the movies. America's Sexiest Home Videos. Come here. Let's get nasty. The tone of his voice lets me know disagreeing is not an option.

But I don't want to disagree. Every nerve in my body screams to make love with Bryn, who responds by taking "nasty" to a whole new level. It is only afterward, floating on a sensual fog, in an uneasy state of half sleep, that it comes to me: Bryn didn't join in the dragon chase.

...A Week After My first sweet-bitter taste of smack, Bryn has talked me into indulging again four or five times. I don't want to get hooked, and I'm sure I won't, as long as all I do is smoke a little every now and again. I have to admit I like the way it makes me feel--like I'm on top of the world.

Bryn never indulges. I can't get it up if I do, and I want this to be all about you. So why does he keep asking me to do things that seem mostly all about him? Things like performing dirty acts on pay-per-view webcam? It won't be forever, I promise.

489 Some guys like to watch girls getting off all by themselves. Make it look good for the camera. I was never

into touching myself, but it isn't so bad, especially when I'm high. Besides the occasional H, Bryn supplies me with bud-- mediocre seeded Mexican-- and prescription downers. Not sure where he gets them, and I really don't care. As long as I'm buzzed, the things he asks of me are easy to do...

...You're right, Bryn. She's very pretty. Tight little body, too. Yes, she'll do.

His hands slide over my front, reach up under my blouse. The skin of his fingers, seeking my nipples, is calloused. Cold. "No, wait. I can't. You're not serious... Bryn?" He can't want me to do this! I jerk away from Oscar, turn to Bryn. Search his eyes. They are deadly serious, and so is Bryn when he says, Yes, you can. And if you love me, you will. You do love me, don't you? "Of course I love you! But this isn't..." Isn't right, is what I want to say. But what is right, anymore? is this really what loving him means? Bryn's hands press down on my shoulders.

...I Beg for a Buzz First Pot won't do. It has to be smack, and three long pulls of the acrid smoke barely take me to the place I need to be. Oscar watches. Waits impatiently for the H to kick in.

...Fear-queasy, I stumble down the hall, into the bedroom. Oscar follows, shedding clothes. His body is lean, muscular. Another time, another place, I might find him attractive, but attraction is about choice. I have no choice here but to I have no choice here but to is he has paid to do. I hate you, Bryn. I hate you.

Within Seconds I hate Oscar, too. He breathes beer, sweats onion...

...he bites my neck, and lower. I'll wear his teeth marks for days. "Stop. You're hurting me."

You think that hurts? You ain't seen nothing yet. His teeth close even harder and his hand squeezes my arms like a vise and now Bruising pain. I give myself to the morphine shroud, denying the pounding between my thighs. Something makes me look toward the door. Bryn stands there, staring.

497 It's not such a big deal, as long as they use condoms.

500 Maybe that bastard who raped me made me pregnant and God was gracious enough to let me miscarry.

509 It's more than a little bit obvious that the day's "business" included more than stripping. The smell of

sweat and sex hangs in the air, a storm cloud.

...You're not turning tricks like some hooker, are you?"

...I mean, the sex isn't good, but it's fast, and all things considered, the pay scale isn't bad. Fifty bucks for under ten minutes' work? Three hundred an hour! Shit, girl, that's attorney wages.

"Stop it! We don't need money that bad. I'll get off the rag and we'll go back to stripping."

516 Chris still had a sleeve or two left of his shirt, and while he was busy losing those, I invited Misty to smoke some bud. We got to talking, and the more we smoked, the more I confessed, which made her open up to me. Yeah, money sucks, but you can't live without it. I'm paying my way through UNLV with a little sex-on-the-side.

...I mean, if you're going to have sex anyway, why not earn a little extra cash, you know? She took a big drag.

...You interested in a little paid action? I can introduce you to Lydia if you want.

...Sex for money. I still hadn't considered the possibility of it meaning having sex with men

520 Sometimes Misty and I Do have "two-fers" with confused guys.

...I hang up, pop a Valium, "borrowed" from a bottle in Ronnie's medicine cabinet. Fuck. Stealing pills. I suck.

...Twenty bucks for a backseat blowjob?

...if someone would have told me two months ago I'd be selling myself to men, I'd have said they were full of shit. Necessity is a motherfucker. And if they would have said I might even like it, I'd have kicked

their ass.

524 You can take me around the world. He reaches for his wallet. One fifty, right? He tries to sweeten the

pot. Dan will pay extra to go without a sleeve. No condom? It's not the first time I've had the request. I'd kill for the extra cash, but I'm not taking a chance on AIDS "Sorry. No can do. Cover up, I'll take care of you." I pull my T-shirt over my head, watch him strip off his jeans. His waist is narrow, his hips straight. Beautiful. Stop it! What's wrong with me? He's down to his skivvies. I should have charged more. He's built like a fucking bull. "Holy crap, dude, I don't know...." What's wrong, kid? Never done it with a real man before? His voice falls, cold and heavy as hail. You want me wrapped? Do it for me! He pushes me to my knees, comes around in front of me. My heart thuds in my chest. I open the foil pouch, remove the thin latex protection. You ever seen a ramrod like Dan's? I shake my head as I roll the condom down over it. No, of course you haven't. Let's see just how good you are. I close my eyes, fight not to gag at the taste of lubricant, not to choke on his thrusts against my throat.

...Dan decides he's done with Europe. He pulls me to my feet, moves behind me, drapes my back with his chest. His muscles are thick cables, but his skin is smooth and cool as snake skin. Check it out. The little boy likes that. He reaches down between my thighs. Look how hard he is. No! How could something so messed up turn me on? Whatever he does, I won't...His lips brush the back of my neck. He pushes me toward the bed, urges me facedown. The sheets smell of bleach.

...Down go my boxers. Oh my. What a sweet little bottom. Dan's hands, moving over my skin, are soft, and when he lowers himself over me, a cloud of cloves and apple sinks around me.

...Dan is in for a real treat, isn't he? He presses up against me. I brace and he pauses. Do you think it will hurt? Let's see. He pushes, but only a little. A test. Oh yes, I'm afraid it might. And after Dan, nothing else will do.

...An odd blend of fear and... excitement. For some fucked-up reason, I'm excited. I can't want his! Adrenaline firecrackers through my body. Blood pulses in my temples. You make Dan happy now, hear? Pain! Oh my God! Nothing has ever hurt like this. I tense, beg him to stop. But he doesn't stop. Doesn't slow. Can't take it. Can't. Through the rhythmic pain, apple. Pressure. Pressure, deep. Oh! Nothing has ever felt so good. Exquisite. Exquisite. No! I won't. No matter what, I won't. This isn't me.

...But I do. And when I do, it's over the top.

548 Mr. So-not-nice trucker issues an ultimatum: Oral sex or a very long walk to Vegas.

563 Before I Can Answer He is all over me. Hands. Mouth. Ugh. Tequila. I push him away. "Wait just one fucking second...." I step back, look at Carl...

...No need to be rude to our guest. He's here by invitation. Understand? "Invi--" Carl wants me to be with this creep? What happened to our "exclusive relationship"? "No. I don't understand."

...He pushes me, and not gently, toward Brett. Now apologize to my friend as I hope you would apologize to me. He Does Not Mean With words. And he doesn't exactly mean solo. They move in unison, and I am sandwiched between them, Carl behind me, moving sensuously, while Brett dares kiss me again. I hold my breath against the assault of gin at my back, tequila in my face. A strange tongue in my mouth. Now Brett rests his chin on my shoulder, and he and Carl are kissing. It's a cobra dance, and despite what it means, I am charmed. Seduced by sensual motion. Behind me and in front of me, both men grow hard, and for some horrifying reason, I respond in like manner.

I Have Never Considered Three-way sex. How would...? Oh. No way will I let one of them take me like that.

...My rule: hands or mouths only. He stops kissing Brett, but neither man quits moving, writhing like mating hooded serpents. We're playing by my rules, remember? But don't worry. I only expect you to give. For now. From somewhere, he extracts a condom, hands it to me, keys to the kingdom.

Don't rush, he orders, and don't you dare close your eyes. I want to see how much you like it. He moves in front of me, strips Brett from the waist down, pushes him onto his hands and knees. Then he drops his own trousers. Come on, he urges, positioning himself inches from Brett's face. Shaking, I move behind Brett, grab his shoulders. Carl's hands cover mine. Brett moans as I...Oh my God! I am damned. But I don't stop and I don't rush. Carl's eyes never once leave mine. Finally I beg his permission. "Now? Please?" He nods and I do. We all do.

569 Sometimes he comes, rewards them like he rewards me, with junk and beautiful sex. Sometimes other

men come. That sex is never beautiful. It is selfish. Needful. Fueled by sick desire to get off. Get even. Get over someone who has hurt them by symbolically impaling someone else. So Bryn's zombie girls stay stoned. Out of our heads messed up. Eyes closed, we can be anywhere.

571 Poor baby. Don't worry. Daddy has presents for his beautiful little girl. He comes over, sits beside me.

Pulls a dime bag from his pocket like it's made of gold. Clean rigs, too. Let Daddy fix it for you. He cooks up a perfect spoon, loads it, plunges it between my toes. Bryn gives me wings. The sting is luscious, the awful rush all I need. No, not all. I need Bryn. And he's here, all mine right now. His lap is warm, inviting. I climb into it, slip my arms around his neck. Thank you. Better now. Oh, so much better. Soaring. Up here in the clouds, the air is dry. I kiss him, Oh, so much better. Soaring. Up here in the clouds, the air is dry. I kiss him, suck his tongue into my mouth, seeking moisture. It curls over my own tongue, sensuous as smoke. Time slows.

...Want him to take me higher. Want sex as it was meant to be, as only Bryn can ever give it to me.

"Make love to me."

He pushes me to the floor. My head spins, dizzy with anticipation. My brain screams, kiss me! Kiss all those special places, just like you used to. I know he will, but... But what? Why is he stopping? He reaches into a back pocket. What is that? A rubber? No. We don't need that.

...Finally he says, Never know what kind of gift one of your customers might have left. What? My face flushes, hot from the skag, hotter still with an overdose of anger. Always, with no exceptions, "My customers use condoms."

I Try to Push Him Away But even if I were perfectly straight, my stick-figure body would be no match for his toned physique. And I'm not straight. My vision is blurred, like looking through a fishbowl, and my muscles feel like steel cables--much too heavy to drag around. And the weirdest steel cables--much too heavy to drag around. And the weirdest vanishes. So hell, he can screw me, if that's all it means to him. He boosts himself up over me.

...That's it, he soothes. No need to waste a perfectly good boner In. Out. In. Out. I close my eyes.

576 Stay a while, watching pole dancers and cocktail waitresses, shaking their boobs for tips. Boys come out,

horny as hell. Some go home to beat off or bug their wives.

580 I Swear Until This Moment I never even noticed his hand creeping up my leg, ever closer to my semiexposed crotch.

...I give the guy a quick feel before pushing his hand away. "Oh, I for sure know how to have fun." Game on.

...All I can think about is a syringe full of magic. How fast can I do this guy?

...Cost? You want me to pay for it? He pushes me inside. I don't pay for sex. Even if I did, I wouldn't pay for you, you junkie bitch. He is all predator now, and on me. Scream! But his hand is already over my mouth. I shake my head, look into his eyes. This wolf has mayhem on his mind. He takes me down. So okay. Give it to him. I go limp. No! he screams. Fight, you goddamn whore! Fight, or I'll kill you. No fight left in me. Fuck me. Kill me. Don't care. He wants both. His penis stabs me, his hands lock around my throat. Air. No air. Black...Air! My lungs grab it suddenly. I float up into gray light, roll onto my side, vomit. Only nothing comes out. Noise. Someone's screaming. Get the fuck out of here, you son of a bitch.

596 Since the revelation about Iris sicking her snarling dogs on me, other faces--other mutts--materialize when I least want to recognize them, often just as I sink into an alcohol-fueled stupor, praying it will let me sleep, dreamless. I was so young the first time, I didn't know what it meant, only that nothing had ever hurt so bad. Walt tore me up and I bled and bled and when I screamed, nobody came. And he laughed. That's it, little baby. Scream for your daddy. Only he wasn't my daddy at all. My daddy was a brave soldier, fighting far away. Iris told me so. I still believed the stuff she told me then. When I told her about the man, not my daddy, she said, He was only making you into a real girl. I didn't understand. But I made myself believe her. I was a real girl now. But what was I before?

Walt Was the First There were others. Nameless. Faceless. I figured out how to close off my brain when they did it to me, to withdraw into a dark little room inside my head, where I couldn't see them. Couldn't smell their sweat, their stagnant breath. Couldn't taste the tobacco coating their tongues, or the beer tainting the spit they left in my mouth. Couldn't feel what was down between my legs. But now they revisit me. Is it because of what I'm doing?

600 Bastard screwed me, then robbed me.

611 We both have a date with some sexually confused out-of-towner. Three-ways aren't quite so bad. Misty

isn't the brightest girl. But she's got a killer body to focus on. It's okay to be turned on by that. The evening's little snort party will help me out too.

616 I do, find her already mostly naked. The guy, who's a totally forgettable middle-aged nothing, is completely naked.

...The dude, who isn't much down there either, despite it being at full mast, turns his attention away from Misty, focuses on me. What are you waiting for? Time is money, you know. Like it's going to take him much time at all. But whatever. It is his money. And less time is better. Misty distracts him with her yummy boobs and I start to pull my T-shirt over my head Suddenly the door explodes behind me. What the...? Something--bear or bulldozer--knocks me face forward to the floor, forcing my breath into the carpet. knocks me face forward to the floor, forcing my breath into the carpet. yells, What the fuck, as my right kidney takes two massive punches. My shirt is still over my head and I can't see a damn thing as I fight for air. But I hear crack-crack-crack. And the room goes silent, except for strained breathing, right above me..

...You fucking whore. It is Chris's voice. You promised... no more... you said... and you... he means me. aid... and you... he means me.my God. Is he going to kill me?

...Snap! Lightning? White-hot. Electric. Shattering. My back. Pieces. Bone. Shattering. My back. Pieces. Bone. Suck air.

621 I've managed four or five showers, when the man of the hour wanted a motel room. More often, it's the

seat of his car. Quick and easy, five minutes or less. No emotion.

623 "...I mean except to tell me to suck harder, or..."

640 "I was just hoping maybe you had a little something in your pocket." I run my knee up over his bulging

groin. "Something besides that, I mean, and something to take me down."

...He wants to get off, not an easy thing, high on meth. I hate doing guys on meth. Takes too long. But hey, this was my deal.

...You wanna pay for one and fuck for one, or what? We start to walk.

...You never seen black tar? Baby, it's the best. Believe me, those boys in Mexico know their shit. Now come over here. Take a taste of this.

...Never tried it, but guess I'm gonna. Ol' Lorenzo gets a ride around the world. Doesn't take as long as I thought.

652 How much to do the two of you?

..."Three hundred for all you can eat." Right on. Bermuda reaches into his back pocket.

Profanity Count

Bitch 6

Dick 1

Fuck 15

Motherfucker 1

Ass 4

Shit 5

TRICKS by Ellen Hopkins

Margaret K. McElderry Books, 2009

PUBLISHER'S SUMMARY

Five troubled teenagers fall into prostitution as they search for freedom, safety, community, family, and love in this #1 New York Times bestselling novel from Ellen Hopkins.

When all choice is taken from you, life becomes a game of survival.

Five teenagers from different parts of the country. Three girls. Two guys. Four straight. One gay. Some rich. Some poor. Some from great families. Some with no one at all. All living their lives as best they can, but all searching...for freedom, safety, community, family, love. What they don't expect, though, is all that can happen when those powerful little words I love you are said for all the wrong reasons.

Five moving stories remain separate at first, then interweave to tell a larger, powerful story -- a story about making choices, taking leaps of faith, falling down, and growing up. A story about kids figuring out what sex and love are all about, at all costs, while asking themselves, Can I ever feel okay about myself?

A brilliant achievement from New York Times best-selling author Ellen Hopkins -- who has been called the bestselling living poet in the country by mediabistro.com -- Tricks is a book that turns you on and repels you at the same time. Just like so much of life.

LIBRARY OF CONGRESS SUBJECT HEADINGS

Novels in verse

Emotional problems of teenagers

Family problems

Families

Prostitution

Emotional problems

RECOMMENDED AGE GROUP: 14 to 17

HOLDINGS AND CIRCULATION

- 2 print copies at Madisonville, and Mandeville/ Shelved in Young Adult Fiction/Call number YA Hopk
- Overdrive and Hoopla E-audiobook

Purchased in October 2009. Available on shelf November 2009.

Total circulation on all print copies: 136

Total circulation on all E-audiobooks: 3

OTHER LIBRARY HOLDINGS

Held in 1765 libraries.

Jefferson Parish Library – Young Adult Fiction

East Baton Rouge Parish Library – Young Adult Fiction

Lamar County Library System – Young Adult Fiction

PATRON REQUEST/SUGGEST A PURCHASE: N/A

REVIEWS

Kirkus Review - Children (07/01/2009):

Hopkins sharply portrays extreme adolescent turbulence with her biggest cast yet, as five disparate, desperate teens are sucked into the Las Vegas world of selling sex. Indiana farm boy Seth is kicked off his family's farm for being gay; optionless, he follows a controlling sugar daddy to Vegas. In Boise, Eden's first romantic relationship spurs her "hellfire-and-brimstone-preaching" Pentecostal parents to declare, "You are obviously possessed by demons," and send her to Tears of Zion reform camp, where unwilling sex is her only hope for escape. In California, Whitney craves male attention, while Ginger realizes that the rapes she's endured throughout childhood were orchestrated by her mother for cash. Cody's in Vegas, already drugging and gambling but crushed when his stepfather dies. All five are "Spinning. Spiraling. Clinging to / the eye of the tornado." Hopkins's pithy free verse reveals shards of emotion and quick glimpses of physical detail. It doesn't matter that the first-person voices blur, because the stories are distinct and unmistakable. Graphic sex, rape, drugs, bitter loneliness, despair—and eventually, blessedly, glimmers of hope. (Fiction. YA)(COPYRIGHT (2009) KIRKUS REVIEWS/NIELSEN BUSINESS MEDIA, INC. ALL RIGHTS RESERVED.)

Publishers Weekly (07/20/2009):

Hopkins again tackles a serious societal problem, this time focusing on teen prostitution. Fans of her work will recognize both her signature free verses and the gritty details she weaves within them. Newcomers, however, may be shocked by the graphic depictions of five struggling teens who find themselves turning tricks (one realizes her mother has sold her for a good time with a stranger, while another recounts pretending to enjoy... deviant sex to earn the trust of a guard at an ultra-strict religious rehabilitation camp). Some plotting seems clichéd, such as the story of a preacher's daughter from Idaho, whose mother banishes her to the Tears of Zion camp after catching her with her boyfriend. While each story unfolds slowly, readers will understand the protagonists' desperation as well as their complete powerlessness once their descents have begun. Each story is unique (one teen needs money, another was thrown out because of his sexuality, still another was simply looking for love from the wrong person); while readers may connect with some characters more than others, they will long remember each painful story. Ages 14up. "(Aug.)" Copyright 2009 Publishers Weekly Used with permission.

Booklist (08/01/2009):

Grades 10-1 Five teenagers from all over the U.S.--three girls, two boys, some straight, some gay, end up as prostitutes in Las Vegas in this multiple-voiced novel in verse. Among the different stories are a preacher's daughter breaking free from abuse, a closeted gay young man who hides his love life from his widowed and homophobic father, and the lesbian daughter of a prostitute. Hopkins has never shied away from tough subjects; descriptions of sex, while not overly graphic, are realistic and will likely provoke controversy. A master of storytelling through free verse, she uses multiple poetic devices to construct well-defined, distinctive voices for the five teens. Like E. R. Franks *Life Is Funny* (2000), the multiple protagonists are easy to identify and their stories compelling, especially when they begin to intersect. Teens will queue up for this onesome, admittedly, for the sensational subject matter and find Hopkins trademark empathy for teens in rough situations. (Reprinted with permission of Booklist, copyright 2009,

American Library Association.)

School Library Journal (10/01/2009):

Gr 9 UpFive teens desperately seek to find their way through the darkness in Hopkins's latest epic novel in verse. Eden flees an evangelical household; Cody blocks out a family illness with gambling and sex; Whitney gives up her body in exchange for the love she finds so elusive; Seth struggles to define himself as a homosexual; and Ginger comes to terms with an awful truth about her neglectful mother. Burden after burden piles on the teens' shoulders until they resort to the unthinkable in order to survive. As they near rock bottom, their narratives begin to intersect. It is only when their paths converge that a glimmer of redemption appears out of the hopelessness. From the punch delivered by the title, to the teens' raw voices, to the visual impact of the free verse, Hopkins once again produces a graphic, intense tale that will speak to mature teens. "Jill Heritage Maza, Greenwich High School, CT" Copyright 2009 School Library Journal, LLC Used with permission.

Hornbook Guide to Children (01/01/2010):

Written in Hopkins's trademark style--largely free-verse poems that make use of broken lines, double columns, linked phrases, and other devices--this hefty volume follows five teenagers as they flee troubled families and fall into prostitution. Each character is sympathetic with an independent voice. As usual, Hopkins's preference for excess (the more vices and victims the better) pushes the tale toward melodrama. (Copyright 2010 by The Horn Book, Incorporated, Boston. All rights reserved.)

BookPage (10/01/2009):

"Hell isn't some fiery/ pit 'down there.' It's right here on Earth, / in every dirty city, every yawning town. / Every glittery resort and every naked stretch / of desert where someone's life somersaults / out of control." So says 16-year-old Eden Streit, near the end of *Tricks*, a free-verse narrative that takes readers and five narrators on a journey straight to hell. It's Eden's narrative that opens the story. Her father is a hellfire-and-brimstone minister, and when he discovers Eden's relationship with a boy outside their congregation, Eden is sent away for "rehabilitation," with disastrous results. Four other teenaged characters--Seth Parnell, Whitney Lang, Ginger Cordell and Cody Bennett--face crises that catapult them into journeys Cody describes as a "snowball roll toward hell." The five separate first-person narratives of these teens eventually come together among the walking dead of the sex trade in Las Vegas. An intense, utterly compulsive tale that readers may well read in one day-long binge, this is a disturbing look at teen prostitution, a big problem in the U.S., where, as Hopkins says in an author's note, the average age of a female prostitute is 12 years old. In alternating sections, narrators tell their stories, each section opening with a poem that could stand alone in its poetic and reflective power. Hopkins is a fine practitioner of the free-verse novel; her voices are distinct and put readers directly into the minds and hearts of her characters. These are five teens that readers will come to know and care about, and at the end of the novel, there is, indeed, some amount of hope as they continue down their difficult paths. COPYRIGHT(2009) BookPage, ALL RIGHTS RESERVED.

BIOGRAPHICAL NOTE

Ellen Hopkins was born in Long Beach, California on March 26, 1955. She started her writing career with a number of nonfiction books for children, including *Air Devils* and *Orcas: High Seas Supermen*. She has written about 20 non-fiction books. Her first novel, *Crank*, was written in verse and met with critical acclaim. Her other fiction works include *Burned*, *Impulse*, *Glass*, *Identical*, *Tricks*, *Fallout*, *Perfect*, *Tilt*, *Collateral*, *Smoke* and *Traffick*, which made the New York Times Best-Seller list in 2015.

--BIP, Bowker Author Biography, 12/15/22.

AWARDS & LISTS

2009 Goodreads Choice Award (nominee)

2009 Poetry Picks

2009 Pure Poetry

2010 Rainbow Book List

2010 New York Public Library Stuff for the Teen Age List

RESOURCES

Ingram Content Group, LLC

Books in Print 2.0

Worldcat

Individual library websites (for holdings info)



July 5th, 2023

Ms. Connie Phillips
[REDACTED]
Mandeville, LA 70471

Dear Connie Phillips,

Thank you for submitting your Statement of Concern regarding *Tricks* by Ellen Hopkins. Per the St. Tammany Library Board of Control's policies and procedures, this correspondence is to notify you of the recommendation of the library staff committee regarding the material referenced in your Statement of Concern.

Pursuant to La. R.S. § 14:91.11, it is unlawful for any St. Tammany Library to display, exhibit, disseminate, check-out, or otherwise provide any minor anything that constitutes material harmful to minors by law. However, materials are only deemed harmful to minors if all four (4) of the following apply beyond a reasonable doubt:

1. First, the material must exploit, be devoted to, or principally consist of "descriptions or depictions of illicit sex or sexual immorality." To be "descriptions or depictions of illicit or sexual immorality," the material must convey ultimate sex acts, masturbation or excretory functions, lewd exhibition of private areas, sadomasochistic abuse, sexual intimacy via physical acts of private areas, or stimulation of human genitalia.
2. Second, the material must incite, appeal to, or be designed to incite or appeal to "the prurient, shameful, or morbid interest of minors," i.e., a sexual response over and beyond those that would be characterized as normal for a minor.
3. Third, the material must be "offensive to the average adult applying contemporary community standards with respect to what is suitable for minors." These standards are not defined or limited by any specific geographic area.
4. Fourth, the material, when considered in its entirety (including both objectionable and nonobjectionable parts), must lack any "literary, artistic, political, or scientific value for minors."

If any of the foregoing requirements are not met, the material is not unlawful under La. R.S. §14:91.11.

Importantly, the statute defines "minor" as "any person under the age of eighteen years." Thus, the last three (3) elements above must be considered in that context, e.g., "The material taken as a whole [must] lack serious literary, artistic, political, or scientific value for [any person under the age

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of eighteen years].” Additionally, if materials that qualify as harmful to minors are not sold, distributed, advertised, or otherwise distributed to minors, it is permissible under the law to have them available for adults to do so, as long as the minors are unable to see, “as displayed,” descriptions or depictions of illicit sex or sexual immorality.”

Under this analysis, the staff committee determined that the material at issue in your Statement of Concern does not qualify as unlawfully harmful to minors.

1. The committee’s opinion is that the book, while containing explicit descriptions of sexual conduct, is also as much or more about social and emotional conflicts. The book does not primarily consist of or is it primarily devoted to the description of the sexual conduct outlined in La R.S. 14:91.11 Part A. 2.
2. The committee found that the text does not incite or appeal to the prurient interests of minors. Some of the passages describe sexual conduct as a positive, “normal” part of intimacy between two consenting mature teens. The negative scenes that portray sexual conduct between nonconsenting teens and adults are not written to appeal to a positive sexual response. The scenes are not erotic. The plot appeals to sensationalism but shows the real consequences of actions.
3. The committee believes that the book is appropriate for many older teens ages 16-17, as evidenced by the steady circulation over the past 14 years with no complaints or Statements of Concern having been submitted in this time about any of Ellen Hopkins’s book. The book has been in STPL since its publication in 2009. In that time, it has circulated a total of 136 times. However, the committee also acknowledges that the average person in St. Tammany Parish, applying contemporary standards, may deem the material inappropriate for minors of any age because of the difficult passages that describe nonconsensual sexual conduct between minors and adults.
4. The committee believes the material taken as a whole does not lack serious literary, artistic, political, or scientific value for minors. The book is a cautionary tale that deals with contemporary issues that persist to this day. The book brings awareness to the problem of child trafficking. The book realistically shows how grooming of young people takes place. It shows a variety of homelives and situations that can lead to young people being preyed upon. The book also shows teens that there is a path out of destructive situations. The book has literary value by showing teens that poetry can be used to express complex emotions.

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After reviewing the book and discussion, it was determined that, in the opinion of the committee members, that the book does not violate the statute. You asked that this book be shelved in a “upon request” section of the library. This book was located in the Teen Fiction collection. Due to the mature topics and seriousness of the subject matter it is also recommended that this book be moved to the Adult Fiction collection.

While we recognize that some may find the material in question not suitable for their family, that alone does not render it unlawful and does not warrant censoring the public at large from accessing and/or checking out the material. Parents are the ultimate deciders of which books and media their children will consume. At the same time, we do acknowledge that this book may not be in line with the values of all families in the Parish. The purchase of any item by the St. Tammany Parish Library is not an affirmation of the content of the item, and each family in our Parish has the right and responsibility to make decisions regarding what their own children will read or hear.

The committee’s report and recommendation will be made available to the St. Tammany Library Control Board, which shall make the ultimate determination based thereupon at the next regularly scheduled meeting on July 24th, 2023 at 6:30 pm where it will be on the agenda. At that meeting, you will have an opportunity to address the Board for 5 minutes. If you do not wish to speak you may submit a written statement to be included in the record of the meeting.

Regardless of the outcome, we hope you will recognize the important role that a public library plays in a free and open democratic society as a neutral resource for everyone.

Respectfully,



Kelly LaRocca, Director

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Statement of Concern about Library Resources

Intellectual freedom in a public library necessitates selecting some materials that may be considered controversial by some individuals or groups. Reasons often cited for materials considered offensive include use of profanity, divergent viewpoints, controversial authors, sexual content, and depictions of violence and criminal acts. The acquisition of such materials does not imply approval or endorsement of their contents. The selection criteria used by the St. Tammany Parish Library must remain broad and flexible in order to provide a collection that supports the broad range of interests and diverse backgrounds of the citizens of St. Tammany Parish.

Date 11-22-2022

Name Rosalind Murr

Address [REDACTED]

City Covington State La Zip 70433

Telephone [REDACTED]

Representing _____ (self) _____ (organization)

1. Resource on which you are commenting:

Book _____ Newspaper _____ Other
 Magazine _____ Content of Library Program
 Audiovisual _____ Electronic Resource

2. Title Tricks

Author/Producer Ellen Hopkins

3. What brought this title to your attention?

I heard it had questionable material and upon reading was horrified!

4. Did you review the entire item? If not, what sections did you review?

I read the book in its entirety.

5. What course of action do you recommend in regard to this resource?

Remove it from any children's sections, ask for ID to check out and not allowable for a minor to download.

6. Please state your reasons for making this recommendation. To what in the resource do you object? Please be specific: cite pages, scenes or sections. Consider commenting on the resource as a whole, as well as being specific on the matters which concern you.

This is breaking child

7. In its place, what materials would you recommend on this topic?

Something that does not break state obscenity laws for children.

NOTE:

This statement will be referred to a Library Resource Review Committee. You will be advised in writing of the committee's decision. Thank you for your concern and input.



July 5th, 2023

Ms. Rosalind Murr
[REDACTED]
Covington, LA 70433

Dear Ms. Murr,

Thank you for submitting your Statement of Concern regarding *Tricks* by Ellen Hopkins. Per the St. Tammany Library Board of Control's policies and procedures, this correspondence is to notify you of the recommendation of the library staff committee regarding the material referenced in your Statement of Concern.

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whole [must] lack serious literary, artistic, political, or scientific value for [any person under the age of eighteen years].” Additionally, if materials that qualify as harmful to minors are not sold, distributed, advertised, or otherwise distributed to minors, it is permissible under the law to have them available for adults to do so, as long as the minors are unable to see, “as displayed,” descriptions or depictions of illicit sex or sexual immorality.”

Under this analysis, the staff committee determined that the material at issue in your Statement of Concern does not qualify as unlawfully harmful to minors.

1. The committee’s opinion is that the book, while containing explicit descriptions of sexual conduct, is also as much or more about social and emotional conflicts. The book does not primarily consist of or is it primarily devoted to the description of the sexual conduct outlined in La R.S. 14:91.11 Part A. 2.
2. The committee found that the text does not incite or appeal to the prurient interests of minors. Some of the passages describe sexual conduct as a positive, “normal” part of intimacy between two consenting mature teens. The negative scenes that portray sexual conduct between nonconsenting teens and adults are not written to appeal to a positive sexual response. The scenes are not erotic. The plot appeals to sensationalism but shows the real consequences of actions.
3. The committee believes that the book is appropriate for many older teens ages 16-17, as evidenced by the steady circulation over the past 14 years with no complaints or Statements of Concern having been submitted in this time about any of Ellen Hopkins’s book. The book has been in STPL since its publication in 2009. In that time, it has circulated a total of 136 times. However, the committee also acknowledges that the average person in St. Tammany Parish, applying contemporary standards, may deem the material inappropriate for minors of any age because of the difficult passages that describe nonconsensual sexual conduct between minors and adults.
4. The committee believes the material taken as a whole does not lack serious literary, artistic, political, or scientific value for minors. The book is a cautionary tale that deals with contemporary issues that persist to this day. The book brings awareness to the problem of child trafficking. The book realistically shows how grooming of young people takes place. It shows a variety of homelives and situations that can lead to young people being preyed

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upon. The book also shows teens that there is a path out of destructive situations. The book has literary value by showing teens that poetry can be used to express complex emotions.

You asked specifically that this item would be “removed from any children’s sections, ask for an ID for check out, and not allowable for a child to download.” This book was never shelved in the children’s section. This book was located in the Teen Fiction collection. After reviewing the book and discussion, it was determined that, in the opinion of the committee members, that the book does not violate the statute. However, due to the mature topics and seriousness of the subject matter, it is also recommended that this book be moved to the Adult Fiction collection. This will mean that although an ID would not be required for check-out but an adult card or card type that allows access to adult books would be required. The downloadable copy of this book similarly would require an adult card or card type that allows access to adult materials to download it.

While we recognize that some may find the material in question not suitable for themselves or their family, that alone does not warrant censoring the public at large from accessing and/or checking out the material. Parents are the ultimate deciders of which books and media their children will consume. At the same time, we do acknowledge that this book may not be in line with the values of all families in the Parish. The purchase of any item by the St. Tammany Parish Library is not an affirmation of the content of the item and each family in our Parish has the right and responsibility to make decisions regarding what they and their own children will read or hear.

The committee’s report and recommendation will be made available to the St. Tammany Library Control Board, which shall make the ultimate determination based thereupon at the next regularly scheduled meeting on July 24th, 2023 at 6:30 pm where it will be on the agenda. At that meeting, you will have an opportunity to address the Board for 5 minutes. If you do not wish to speak you may submit a written statement to be included in the record of the meeting.

Regardless of the outcome, we hope you will recognize the important role that a public library plays in a free and open democratic society as a neutral resource for everyone.

Respectfully,

Kelly LaRocca, Director

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Statement of Concern about Library Resources

Intellectual freedom in a public library necessitates selecting some materials that may be considered controversial by some individuals or groups. Reasons often cited for materials considered offensive include use of profanity, divergent viewpoints, controversial authors, sexual content, and depictions of violence and criminal acts. The acquisition of such materials does not imply approval or endorsement of their contents. The selection criteria used by the St. Tammany Parish Library must remain broad and flexible in order to provide a collection that supports the broad range of interests and diverse backgrounds of the citizens of St. Tammany Parish.

Date 11/22/2022

Name Frances W Smith

Address [REDACTED]

City [REDACTED] State la Zip 70461

Telephone [REDACTED]

Representing (self) St Tammanu Parish Library Accountability Project. (organization)

1. Resource on which you are commenting:

Book Newspaper Other
 Magazine Content of Library Program
 Audiovisual Electronic Resource

2. Title Tricks

Author/Producer Ellen Hopkins

3. What brought this title to your attention?

Children may think this is a book about "tricks" well not in the sense that they may thinks.

4. Did you review the entire item? If not, what sections did you review?

Page 196 Just readomg a page is good enough to see what this is all about. Again, this book is pornography. It doesn't belong in a library were children or teens can check it out.

5. What course of action do you recommend in regard to this resource?

Any book that shows, depicts or gives this type of knowledge to a child or teenager should not be allowed in public libraries or school libraries for that matter.

Adults can get this type of literature on the internet. My tax dollars do not have to pay for this.

Children should not have to worry about some pervert in the library being in there with

6. Please state your reasons for making this recommendation. To what in the resource do you object? Please be specific: cite pages, scenes or sections. Consider commenting on the resource as a whole, as well as being specific on the matters which concern you.

The language.

7. In its place, what materials would you recommend on this topic?

Maybe some book that they could learn true lifes lessons.

NOTE:

This statement will be referred to a Library Resource Review Committee. You will be advised in writing of the committee's decision. Thank you for your concern and input.



July 5th, 2023

Ms. Fran Smith
[REDACTED]
Slidell, LA 70461

Dear Ms. Smith,

Thank you for submitting your Statement of Concern regarding *Tricks* by Ellen Hopkins. Per the St. Tammany Library Board of Control's policies and procedures, this correspondence is to notify you of the recommendation of the library staff committee regarding the material referenced in your Statement of Concern.

Pursuant to La. R.S. § 14:91.11, it is unlawful for any St. Tammany Library to display, exhibit, disseminate, check-out, or otherwise provide any minor anything that constitutes material harmful to minors by law. However, materials are only deemed harmful to minors if **all** four (4) of the following apply beyond a reasonable doubt:

1. First, the material must exploit, be devoted to, or principally consist of "descriptions or depictions of illicit sex or sexual immorality." To be "descriptions or depictions of illicit or sexual immorality," the material must convey ultimate sex acts, masturbation or excretory functions, lewd exhibition of private areas, sadomasochistic abuse, sexual intimacy via physical acts of private areas, or stimulation of human genitalia.
2. Second, the material must incite, appeal to, or be designed to incite or appeal to "the prurient, shameful, or morbid interest of minors," i.e., a sexual response over and beyond those that would be characterized as normal for a minor.
3. Third, the material must be "offensive to the average adult applying contemporary community standards with respect to what is suitable for minors." These standards are not defined or limited by any specific geographic area.
4. Fourth, the material, when considered in its entirety (including both objectionable and nonobjectionable parts), must lack any "literary, artistic, political, or scientific value for minors."

If any of the foregoing requirements are not met, the material is not unlawful under La. R.S. §14:91.11.

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Importantly, the statute defines “minor” as “any person under the age of eighteen years.” Thus, the last three (3) elements above must be considered in that context, e.g., “The material taken as a whole [must] lack serious literary, artistic, political, or scientific value for [any person under the age of eighteen years].” Additionally, if materials that qualify as harmful to minors are not sold, distributed, advertised, or otherwise distributed to minors, it is permissible under the law to have them available for adults to do so, as long as the minors are unable to see, “as displayed,” descriptions or depictions of illicit sex or sexual immorality.”

Under this analysis, the staff committee determined that the material at issue in your Statement of Concern does not qualify as unlawfully harmful to minors.

1. The committee’s opinion is that the book, while containing explicit descriptions of sexual conduct, is also as much or more about social and emotional conflicts. The book does not primarily consist of or is it primarily devoted to the description of the sexual conduct outlined in La R.S. 14:91.11 Part A. 2.
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3. The committee believes that the book is appropriate for many older teens ages 16-17, as evidenced by the steady circulation over the past 14 years with no complaints or Statements of Concern having been submitted in this time about any of Ellen Hopkins’s book. The book has been in STPL since its publication in 2009. In that time, it has circulated a total of 136 times. However, the committee also acknowledges that the average person in St. Tammany Parish, applying contemporary standards, may deem the material inappropriate for minors of any age because of the difficult passages that describe nonconsensual sexual conduct between minors and adults.
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takes place. It shows a variety of homelives and situations that can lead to young people being preyed upon. The book also shows teens that there is a path out of destructive situations. The book has literary value by showing teens that poetry can be used to express complex emotions.

After reviewing the book and discussion, it was determined that, in the opinion of the committee members, that the book does not violate the statute. You stated specifically that this book “doesn’t belong in a library.” This book was located in the Teen Fiction collection. The committee feels that this books has value in the library’s collection and should be retained. However, due to the gravity and seriousness of the subject matter it is also recommended that this book be moved to the Adult Fiction collection.

While we recognize that some may find the material in question not suitable for themselves or their family, that alone does not warrant censoring the public at large from accessing and/or checking out the material. Parents are the ultimate deciders of which books and media their children will consume. At the same time, we do acknowledge that this book may not be in line with the values of all families in the Parish. The purchase of any item by the St. Tammany Parish Library is not an affirmation of the content of the item and each family in our Parish has the right and responsibility to make decisions regarding what they and their own children will read or hear.

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Respectfully,

Kelly LaRocca, Director

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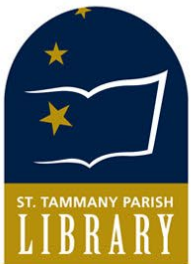
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**St. Tammany Parish Library Board of Control
Extension of time to allow for procedural due process of Statements of Concern**

July 24th 2023

BE IT RESOLVED that the St. Tammany Parish Library Board of Control extends the waiver of the time limit for response to pending statements of concern that will expire on July 25th, 2023, and any statement of concern that may be received before the Library Board of Control's next regular meeting on August 21st 2023. The response time for these statements of concern is extended to 120 days from the date of this resolution.

WHEREAS, reconsideration committee recommendations shall be mailed to complainants and copied to the Library Board of Control on a rolling basis,

NOW THEREFORE BE IT RESOLVED, The Library Board of Control grants this waiver of time.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

Moved for adoption by _____ and seconded by _____,

YEAS:

NAYS:

ABSENT:

ABSTAIN:

AND THIS RESOLUTION WAS DECLARED DULY ADOPTED ON THIS DAY, THE 24th DAY OF JULY 2023, AT A MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

Rebecca Taylor, Board President

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Rules and Regulations Committee Update

Our Rules and Regulations meetings have focused on the Challenged Materials process and policy. We have had increased interest on the part of the Board and have upgraded these committee meetings to special Board meetings to accommodate this. We met on June 16th, June 27th, and July 13th. We continue to talk about the challenged materials process.

Library administration is currently working with our legal counsel from the DA's office to determine what requirements newly signed ACT 436 will have on library policy. Our next meeting of the Rules and Regulations Committee or special board meeting remains to be determined.