St. Tammany Parish Library
Board of Control Meeting
July 27, 2026
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 beginning or 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 27, 2026.

AGENDA

Call to order by President and Roll Call by Director

Invocation

Pledge of Allegiance

1. Approval of the minutes of the meetings of the Library Board of Control held on May 18, 2026, June 25, 2026, & July 1, 2026.
   - Discussion
   - Public Comment
   - Vote

2. NEW BUSINESS

   A. Financial Report – May-June 2026
   - Discussion
   - Public Comment
   - Vote

   B. Director's Report

   C. Presentation of the 2025 Audit – John Murray, Mauldin & Jenkins (formerly LaPorte)
   - Discussion
   - Public Comment
   - Vote

   D. Resolution #26-018: Consideration of a "Dummy Book" System for Materials Located Behind the Circulation Desk (Thompson)
   - Discussion
   - Public Comment
   - Vote

   E. Resolution #26-019 to Amend St. Tammany Parish Library Employee Handbook Section 2-213 to Adopt Compensatory Time (Baham)
   - Discussion
   - Public Comment
   - Vote

F. Resolution #26-020 to Amend St. Tammany Parish Library Rules and Regulations Section 103 "Office and Agent" (Branton)
- Discussion
- Public Comment
- Vote

G. Resolution #26-021 to Amend St. Tammany Parish Library Rules and Regulations Section 203 "Meeting Rooms" (Branton)
- Discussion
- Public Comment
- Vote

H. Resolution #26-022 to Amend the Location of the October 2026 Regular Board Meeting (Branton)
- Discussion
- Public Comment
- Vote

I. Resolution #26-023 to Amend St. Tammany Parish Library Rules and Regulations Section 209 "Limits of Library Use" (Branton)
- Discussion
- Public Comment
- Vote

3. Adjournment

St. Tammany Parish Library Board of Control Meeting
May 18, 2026
St. Tammany Parish Library Slidell Branch
555 Robert Blvd., Slidell, LA 70458
6:30 P.M.

MINUTES

The meeting was called to order by Charles (Chuck) Branton, Board President. Trevor Collings, Library Director, called the roll and declared that a quorum was present.

Present (7): Glenn Baham, Chuck Branton, Councilman Jeff Corbin (Parish President designee; arrived after roll call), Tamarah Myers, Pennie Petrie, Dinah Thanars, Travis Thompson
Absent (0): None

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

D. Thanars led the Pledge of Allegiance. T. Thompson led the Invocation. G. Baham read aloud a proclamation by Donald Trump, President of the United States of America, recognizing and celebrating 250 years of the nation's history and independence.

C. Branton explained the meeting rules and rules for public comment.

1. **Approval of the minutes of the meeting of the Library Board of Control that was held on April 20, 2026.**

PUBLIC COMMENT:

Lisa Rustemeyer – Mandeville, LA. She said that the minutes were not accurate, stating that K. Marino was appealing the fact that the books were behind the desk and that it was the Board's decision to place them there, not the staff.

Kevin Marino – Mandeville, LA. He clarified that he was appealing the policy, not staff decisions. He requested that the QR code or link to his presentation be included in the published minutes.

T. Collings, the Board, and legal counsel discussed whether to include a link to the presentation and determined that it would not be included due to the images depicting sexual conduct as defined in LA R.S. 25:225 and copyright concerns.

MOTION: A motion to approve the minutes was made by G. Baham, seconded by D. Thanars.

VOTE: Baham: *Yes* Corbin: *Yes* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Unanimous)

2. OLD BUSINESS

A. Resolution #26-011 to Adjudicate Remaining Title from Consolidated Appeals on Graphic Novel Titles (Branton)

T. Myers thanked the Board for postponing consideration of *Emma 2* to allow for further review and expressed appreciation for the public's presence, noting that despite differing views on the books, they share more in common than not. She stated that she believes the book is shelved appropriately in the Graphic Novel Restricted (GNR) collection.

MOTION: A motion to affirm the recommendation of the staff committee to place *Emma 2* in the GNR collection behind the circulation desk was made by T. Thompson, seconded by P. Petrie.

There was discussion regarding whether K. Marino would be permitted five minutes to speak on *Emma 2*. C. Branton clarified that K. Marino had spoken on the item at the previous meeting and would not be allotted additional time; however, he could address the Board for up to three minutes if he submitted a speaker card.

PUBLIC COMMENT:

Devin McGee – Madisonville, LA. He stated that the materials speak for themselves and the Board is doing a good job.

Lisa Rustemeyer – She stated that she had difficulty obtaining a copy of the book from the library, expressed opposition to restricting the title, and supported its placement in the Adult collection.

Jean Wiggin – Abita Springs, LA. She read a quote aloud regarding book banning and restricting books from libraries.

Rebecca Bohm – Mandeville, LA. She stated that placing the book in the Adult collection complies with the law and expressed opposition to restricting the title.

Kevin Marino – He expressed disappointment that he was not granted use of the A/V equipment at the previous meeting and raised additional concerns regarding the process for reviewing and deliberating on books.

G. Baham stated that if the public seeks changes, those concerns should be addressed to the State Legislature, noting that the Board is required to follow the law. T. Myers addressed an earlier comment, clarifying that she had initially overlooked reviewing *Emma 2* before the previous meeting and subsequently reviewed the title prior to the current meeting.

VOTE: Baham: *Yes* Corbin: *Abstained* Myers: *Yes* Petrie: *Yes* Thanars: *No* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Yes – 5 | No – 1 | Abstained – 1)

3. NEW BUSINESS

A. Summer Reading Presentation

Staff presented a promotional video featuring the Summer Reading Challenge. This year's theme is "Unearth a Story." The Youth Services Coordinator and Adult Programming Coordinator highlighted the details of the Summer Reading Challenge, including the 720-minute reading goal for patrons, and provided an overview of the programs, events, and activities planned for children, teens, and adults.

B. Financial Report – April 2026

T. Collings reported that additional Ad Valorem and State Revenue Sharing was received in April. He also provided an overview of the Fund Balance and referenced the balance sheet included in the financial report. He reviewed the Revenues and Expenditures, gave explanations for lines that were over or under budget, and noted that some lines will be adjusted in the proposed budget amendment. Notable lines mentioned were Electricity, Data Lines, Security, Consultants, PC Network, Lease/Purchase Books, Juvenile Reference, and Internet Database Subscriptions.

PUBLIC COMMENT: There was no public comment.

MOTION: A motion to approve the financial report was made by D. Thanars, seconded by P. Petrie.
VOTE: Baham: *Yes* Corbin: *Yes* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Unanimous)

C. Director's Report

T. Collings reported updates on I.T. and Maintenance projects; Capital Projects (Mandeville – bids to be opened June 3rd; Lacombe – RCL Architecture has received the signed contract from the Parish and is preparing construction documents and drawings; Slidell – Watermark Design Group is developing the preliminary design); marketing and outreach efforts; Mobile Library statistics; professional development; programming highlights; and the Strategic Plan (Makerspace anticipated to open at the end of July and the *Check It Out* podcast will relaunch later this month in a video format). Updates were also provided on contracts, public records requests, statements of concern, and the transition of materials from the Young Adult (YA) section to the Adult and Teen sections. He reviewed the April 2026 and year-to-date statistics.

G. Baham commended staff for effectively promoting the library within the community.

D. Resolution #26-012 to Amend St. Tammany Parish Library Rules and Regulations Section 407 "Statements of Concern about Library Resources" to Clarify Scope, Procedures, and Finality of Decisions (Branton)

T. Collings explained that the proposed amendments aim to clarify the scope and administration of Section 407 to ensure consistency with Louisiana law (LA R.S. 25:225) and improve administrative efficiency for staff and the Board. He noted that many revisions are procedural, addressing the handling of reconsideration requests, and are intended to streamline workflow without limiting patrons' ability to raise concerns under the policy. T. Collings then reviewed the specific policy revisions, highlighting the addition of a Community Input Form to address general concerns related to classification, shelving, displays, programming, general content objections, or viewpoint disagreements. By comparison, the Statement of Concern form would be reserved for concerns that materials contain sexually explicit content as defined by LA R.S. 25:225.

MOTION: A motion to adopt Res. 26-012 was made by G. Baham, seconded by P. Petrie.

PUBLIC COMMENT:

Devin McGee – He alleged that there was an effort to introduce materials he described as radical into the library's collection under themes of acceptance, love, and tolerance.

J. Corbin raised a point of order, asking whether public comment should be limited to the proposed revisions in the resolution. C. Branton confirmed that is correct, while noting an effort to allow fair participation and encouraging commenters to remain on topic going forward.

Kristen Luchsinger – She requested input from legal counsel regarding the legality of the resolution's provisions prior to the Board's vote.

C. Branton explained that it is inappropriate to ask for legal advice from the Board's counsel. He explained that all resolutions are reviewed by legal counsel prior to Board meetings and noted that any legal advice provided by counsel is considered legal privilege.

Lisa Rustemeyer – She expressed opposition to the proposed changes, referenced Mr. Branton's sponsorship of the resolutions, suggested review by the Rules and Regulations Committee, cited LA R.S. 25:31, and commented on the meeting's opening proclamation.

Kevin Marino – He spoke in opposition to the resolution, stating that the Board was rushing through policy changes and suggested holding Rules and Regulations Committee meetings. He outlined his concerns about the resolution.

Jean Wiggin – She expressed concern about certain phrases being removed from the policy and read excerpts aloud. She spoke about the benefit of retaining the use of book resumes in the review process.

Rebecca Bohm – She also expressed concern about removing certain phrases, removing the use of book resumes, and limiting community involvement.

T. Collings reviewed the resolution again and provided explanations addressing the concerns that were raised. G. Baham noted that parents have the right to grant restricted or unrestricted access to library materials and he referenced the *Little v. Llano* ruling. J. Corbin suggested handling each individual substantive change separately rather than voting on the resolution as a whole.

G. Baham called the question. E. Couvillon instructed the Board to vote immediately and that a two-thirds vote was required to close debate.

VOTE: Baham: *Yes* Corbin: *No* Myers: *Yes* Petrie: *Yes* Thanars: *No* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Yes – 5 | No – 2)

The Board then proceeded to vote on the original motion to adopt Res. 26-012, made by G. Baham and seconded by P. Petrie.

VOTE: Baham: *Yes* Corbin: *No* Myers: *Yes* Petrie: *Yes* Thanars: *No* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Yes – 5 | No – 2)

E. Resolution #26-013 to Request Maintaining the Library's Millage Rate (Branton)

T. Collings explained that the St. Tammany Parish Library ad valorem tax is currently levied at 4.35 mils with a legal maximum of 4.35 mils, as authorized by voters through 2040. T. Collings requested the Library Board of Control's permission to seek approval from the St. Tammany Parish Council to maintain the library's current millage rate of 4.35 mils for 2026.

A motion to put the agenda item on the floor for discussion was made by J. Corbin and, seconded by D. Thanars.

J. Corbin suggested a slight year-over-year reduction in the millage rate due to anticipated growth, in light of the Parish's current funding challenges. G. Baham and C. Branton noted that the millage had already been reduced from 5.35 mils to 4.35 mils, representing a decrease in funding of approximately $3,000,000. Concerns were raised both in support of and in opposition to further reductions, including the potential impact on library services. T. Thompson clarified that millage reductions would not redirect funds to other taxing entities without voter approval. J. Corbin stated that the prior reduction primarily affected capital funding rather than operations. T. Myers inquired whether other taxing entities were considering reductions in their millage rates. The Board continued discussion, reflecting differing viewpoints.

D. Thanars inquired about tabling the discussion until the next board meeting. E. Couvillon explained that the resolution is a request to the Parish Council, which sets the library's millage rate, and noted that the matter would be introduced at the Council's June 4th meeting and considered for a vote in July, prior to the next board meeting.

PUBLIC COMMENT: There was no public comment.

MOTION: A motion to adopt Res. 26-013 was made by C. Branton, seconded by T. Thompson.
VOTE: Baham: *Yes* Corbin: *Yes* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Unanimous)

F. Resolution #26-014 to Adopt Spring Budget Amendment (Branton)

T. Collings reviewed the proposed changes in the Spring Budget Amendment and provided explanations for each adjustment. He also reviewed the Savings/Dedicated Funds, noting that the 2026 budget was approved prior to the final 2025 Budget Amendment and that those adjustments are reflected in the spreadsheet. The dedicated funds are for operational reserves, disaster/emergency funds, Mandeville furniture, Slidell furniture, Lacombe furniture, fixtures, and equipment, 4th quarter accrued payroll liabilities, health claims, and capital contingency.

MOTION: A motion to adopt Res. 26-014 was made by G. Baham, seconded by T. Myers.

PUBLIC COMMENT:

Lisa Rustemeyer – She complimented the explanation pages in the budget amendment, inquired about the highlighted line items, and commended the teen video game collection. She also asked questions regarding moving costs, consultants, reductions in mileage, conventions, and DVDs.

Rebecca Bohm – She asked about the purpose of the $20,000 budgeted for a consultant.

T. Collings addressed the comments and explained that the moving costs were estimates that could be reduced by utilizing trucks, the Maintenance Department, and existing staff, including himself. He explained that the consulting costs are associated with capital projects, including services provided by architects and interior designers, and noted that the use of such consultants has been standard practice for these types of projects. He clarified that the library is still purchasing popular DVDs.

VOTE: Baham: *Yes* Corbin: *Yes* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Unanimous)

4. Adjournment

There being no further business, a motion to adjourn was made by G. Baham and was seconded by D. Thanars. All were in favor, none were opposed, and no one was absent. Motion carried.

APPROVAL: ____
Tamarah Myers, Board Secretary/Treasurer

St. Tammany Parish Library Board of Control Special Meeting
June 25, 2026
St. Tammany Parish Library Covington Branch
310 W 21st Ave., Covington, LA 70433
3:00 P.M.

MINUTES

The meeting was called to order by Charles (Chuck) Branton, Board President. The roll was called and a quorum was established.

Present (7): Glenn Baham, Chuck Branton, Parish President Mike Cooper, Tamarah Myers, Pennie Petrie, Dinah Thanars, Travis Thompson
Absent (0): None

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

T. Thompson led the Pledge of Allegiance. G. Baham led the invocation. C. Branton explained the meeting rules and the rules for public comment.

1. NEW BUSINESS

A. Designation of Capital Funds – Slidell Library Project Construction Costs (Resolution # 26-015 Branton) – Includes presentation from Meyer Engineers, Ltd.

Alton Davis of Watermark Design Group (formerly Meyer Engineers) updated the Board on the project status and reported that the project is ready to proceed with an estimated construction budget of $3.6 million.

T. Collings, Library Director, explained that the resolutions were being considered at a special meeting to meet the Parish's July 7th deadline. The Board is requesting that St. Tammany Parish designate $3,750,000 from the Library's unassigned fund balance for construction costs associated with the Slidell Library Project. He explained the difference between hard and soft costs, noting that the Parish has already dedicated the soft costs and that the next step is to dedicate the hard costs for construction.

G. Baham asked when construction would begin. A. Davis explained that the project will likely be going out to bid in early 2027, construction should take 9-12 months, and the building is expected to be operational in 2028. A. Davis discussed roof-related issues and options for maintaining occupancy during construction. M. Cooper confirmed that the Parish Engineering Department has reviewed the architect's estimates, concurs with them, and he supports adoption of the resolution.

PUBLIC COMMENT: There was no public comment.
MOTION: A motion to adopt Res. 26-015 was made by T. Myers, seconded by P. Petrie.
VOTE: Baham: *Yes* Cooper: *Yes* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Unanimous)

B. Designation of Capital Funds – Lacombe Library Project Construction Costs (Resolution # 26-016 Branton) – Includes presentation from RCL Architecture

Paul Dimitrios of RCL Architecture provided a project update. Construction documents are expected to be completed within two to three months, with bidding to follow and construction anticipated in 2027. The budget estimate is $3.5 million for construction costs.

T. Collings recommended dedicating $3,750,000 to the project to account for typical construction contingencies and noted that any unused funds will remain in the capital fund.

C. Branton asked for confirmation that the estimates had been reviewed and approved by Parish Engineering, and P. Dimitrios confirmed that they had. He added that there are no known obstacles at this time and that the project has been well received by both the Parish and the Tammany Trace.

PUBLIC COMMENT: There was no public comment.
MOTION: A motion to adopt Res. 26-016 was made by D. Thanars, seconded by G. Baham.
VOTE: Baham: *Yes* Cooper: *Yes* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Yes* Branton: *Yes*
RESULT: Motion carried. (Unanimous)

C. Reallocation of Capital Funds – RFID Project to Slidell Library Project Soft Costs (Resolution # 26-017 Branton)

T. Collings explained that the Parish has recommended allocating an additional $100,000 to soft cost engineering. To accomplish this, the Board is requesting that the Parish redirect a portion of the funds designated for the RFID project to the Slidell Library project.

M. Cooper requested clarification on the status of the RFID project. C. Branton stated that the Board had voted the previous year to place the project on hold. M. Cooper noted that the resolution would allocate $100,000 from the approximately $900,000 designated for the RFID project, which T. Collings confirmed.

P. Petrie asked whether the allocated funds would be sufficient. T. Collings stated that the amount is currently sufficient. T. Thompson added that the Board can revisit the matter if needed.

PUBLIC COMMENT: There was no public comment.

No motion was made on this agenda item. See the minutes of the LBOC Special Meeting held on July 1, 2026, for subsequent action.

2. Adjournment

There being no further business, a motion to adjourn was made by T. Thompson and was seconded by P. Petrie. All were in favor, none were opposed, and no one was absent. Motion carried.

APPROVAL: ____
Tamarah Myers, Board Secretary/Treasurer

St. Tammany Parish Library Board of Control Special Meeting
July 1, 2026
St. Tammany Parish Library Covington Branch
310 W 21st Ave., Covington, LA 70433
9:00 A.M.

MINUTES

The meeting was called to order by Charles (Chuck) Branton, Board President. The roll was called and a quorum was established.

Present (5): Glenn Baham, Chuck Branton, Tamarah Myers, Pennie Petrie, Dinah Thanars
Absent (2): Parish President Mike Cooper, Travis Thompson

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

T. Collings, Library Director, led the Invocation. C. Branton led the Pledge of Allegiance. C. Branton explained the meeting rules and the rules for public comment.

1. NEW BUSINESS

A. Reallocation of Capital Funds – RFID Project to Slidell Library Project Soft Costs – Resolution # 26-017 (Branton)

T. Collings explained that the Parish Engineering Department has recommended allocating an additional $100,000 to soft cost engineering. To accomplish this, the Board is requesting that the Parish redirect $100,000 designated for the RFID project to the Slidell Library project.

PUBLIC COMMENT: There was no public comment.

MOTION: A motion to adopt Res. 26-017 was made by C. Branton, seconded by P. Petrie.
VOTE: Baham: *Yes* Cooper: *Absent* Myers: *Yes* Petrie: *Yes* Thanars: *Yes* Thompson: *Absent* Branton: *Yes*
RESULT: Motion carried. (Yes – 5 | Absent – 2)

2. Adjournment

There being no further business, a motion to adjourn was made by G. Baham and was seconded by P. Petrie. All were in favor, none were opposed, and two were absent. Motion carried.

APPROVAL: ____
Tamarah Myers, Board Secretary/Treasurer

ST. TAMMANY PARISH LIBRARY		AD VALOREM AND REVENUE SHARING RECEVED IN 2026
AD VALOREM		
1/8/2026	1,366,828.13	
2/4/2026	9,025,718.00	
3/11/2026	1,928,722.41	
4/1/2026	307,460.72	
4/29/2026	103,764.27	
6/3/2026	81,910.47	
7/1/2026	68,680.28	
	12,883,084.28	
STATE REVENUE SHARING		
1/8/2026	75,076.17	
4/29/2026	75,076.18	
7/1/2026	75,076.17	
	225,228.52	

St. Tammany Parish Library - General Fund
Balance Sheet
May 31, 2026

ASSETS

Current Assets				
Cash	$	13,833,531.13		
Cash - Health Claims		(96,293.65)		
Due from Paylocity		0.00		
Returned Checks		0.00		
Ad Valorem Receivable - 2026		5,201,601.84		
Ad Valorem Receivable - 2025		331,133.71		
Ad Valorem Receivable - 2023		0.00		
Due from State of Louisiana		187,111.62		
Prepaid Expenses		130,619.51		
Total Current Assets				**19,587,704.16**
Other Assets				
Deposits		1,981.00		
Total Other Assets				**1,981.00**
Total Assets			**$**	**19,589,685.16**

LIABILITIES AND FUND BALANCE

Current Liabilities				
Accrued Salaries	$	62,931.09		
Deferred Inflows - Ad Valorem		382,837.00		
Elective Benefits Payable-Met		(16,621.51)		
Elective Benefits Payable-Colo		4,545.59		
Retirement Payable		76,694.55		
Health Claims Payable		362,703.55		
Total Current Liabilities				**873,090.27**
Fund Balance				
Fund Balance		18,716,594.89		
Total Fund Balance				**18,716,594.89**
Total Liabilities & Fund Balance			**$**	**19,589,685.16**

St. Tammany Parish Library-General Fund
Statement of Revenues and Expenditures
For the Five Months Ending May 31, 2026

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	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance	YTD Act to YTD Budget
Revenues					
Ad Valorem Taxes	$ 1,062,085.92	$ 5,310,429.60	12,745,031.00	7,434,601.40	41.67
State Revenue Sharing	22,407.00	112,035.00	268,884.00	156,849.00	41.67
Fines/Fees	8,685.97	42,933.72	106,500.00	63,566.28	40.31
Interest Income	14,882.94	67,590.42	184,370.00	116,779.58	36.66
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Donations Received	568.73	1,620.50	12,016.00	10,395.50	13.49
Summer Reading Shirt Sales	490.80	490.80	2,120.00	1,629.20	23.15
Total Revenues	**1,109,121.36**	**5,535,100.04**	**13,318,921.00**	**7,783,820.96**	**41.56**
Expenditures					
Library Administration	469,209.78	2,303,608.18	6,090,000.00	3,786,391.82	37.83
Employee Benefits	285,195.02	987,553.84	2,325,480.00	1,337,926.16	42.47
Advertising,Dues & Subscriptio	257.99	8,647.86	45,500.00	36,852.14	19.01
Signage	0.00	242.93	2,000.00	1,757.07	12.15
Printing, Duplicating & Bindin	5,205.93	7,563.35	20,500.00	12,936.65	36.89
Promotional Production	1,562.96	7,776.48	20,000.00	12,223.52	38.88
Utilities	31,328.35	167,229.62	359,470.00	192,240.38	46.52
Communications	6,334.74	49,963.31	100,080.00	50,116.69	49.92
Leases	26,466.13	143,814.35	351,750.00	207,935.65	40.89
Maintenance of Property & Equi	35,886.77	294,308.60	625,169.44	330,860.84	47.08
Maintenance Services (Building	7,579.93	75,075.04	306,050.00	230,974.96	24.53
Professional Services	31,130.34	199,914.94	320,600.00	120,685.06	62.36
Insurance and Claims	0.00	53,814.00	319,576.00	265,762.00	16.84
Operating Supplies	19,846.37	100,908.15	257,720.00	156,811.85	39.15
Travel & Continuing Education	7,446.85	28,013.28	57,000.00	28,986.72	49.15
Public Relations/Programming	15,471.60	38,010.84	151,500.00	113,489.16	25.09
Capital Outlay-Non-Book Acq.	18,982.19	259,254.56	507,000.00	247,745.44	51.14
Capital Outlay-library Res. Ac	75,348.40	774,007.42	1,458,563.60	684,556.18	53.07
Outreach	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**1,037,253.35**	**5,499,706.75**	**13,317,959.04**	**7,818,252.29**	**41.30**
Excess of Revenues/(Expenditur	**$ 71,868.01**	**$ 35,393.29**	**961.96**	**(34,431.33)**	**3,679.29**

St. Tammany Parish Library
Statement of Changes in Fund Balance
For the Five Months Ending May 31, 2026

Beginning Fund Balance	$	18,681,201.60
Net Income		35,393.29
Ending Fund Balance	$	18,716,594.89

SUPPLEMENTAL INFORMATION

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St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Five Months Ending May 31, 2026

		Current Period Actual		Year to Date Actual		Yearly Total Budget	Variance
Library Administration							
Library Salaries	$	469,209.78	$	2,303,608.18	$	6,090,000.00	3,786,391.82
Total	**$**	**469,209.78**	**$**	**2,303,608.18**	**$**	**6,090,000.00**	**3,786,391.82**
Employee Benefits							
FICA/ Supplemental Retirement	$	10,630.05	$	51,456.93	$	134,000.00	82,543.07
Retirement Contributions		43,517.51		222,960.39		577,480.00	354,519.61
Health Insurance Expense		30,287.05		146,154.51		390,000.00	243,845.49
Health Trust		198,001.01		560,556.23		1,197,000.00	636,443.77
Worker's Compensation Expense		2,759.40		6,425.78		26,000.00	19,574.22
Employee Miscellaneous		0.00		0.00		1,000.00	1,000.00
Total	**$**	**285,195.02**	**$**	**987,553.84**	**$**	**2,325,480.00**	**1,337,926.16**
Advertising, Dues & Subscriptions							
Publication of Legal Notices	$	0.00	$	1,520.25	$	11,500.00	9,979.75
Membership Dues		0.00		0.00		6,000.00	6,000.00
Advertising		257.99		7,127.61		28,000.00	20,872.39
Total	**$**	**257.99**	**$**	**8,647.86**	**$**	**45,500.00**	**36,852.14**
Signage							
Signage	$	0.00	$	242.93	$	2,000.00	1,757.07
Total	**$**	**0.00**	**$**	**242.93**	**$**	**2,000.00**	**1,757.07**
Printing, Duplicating & Binding							
Printing	$	5,205.93	$	7,563.35	$	15,500.00	7,936.65
Patron Cards		0.00		0.00		5,000.00	5,000.00
Total	**$**	**5,205.93**	**$**	**7,563.35**	**$**	**20,500.00**	**12,936.65**
Promotional Production							
Promotional Production	$	1,562.96	$	7,776.48	$	20,000.00	12,223.52
Total	**$**	**1,562.96**	**$**	**7,776.48**	**$**	**20,000.00**	**12,223.52**
Utilities							
Electricity	$	27,613.69	$	145,585.40	$	313,220.00	167,634.60
Gas		98.72		1,851.68		3,250.00	1,398.32
Water		3,615.94		19,792.54		43,000.00	23,207.46

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Five Months Ending May 31, 2026

7

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Total	**$ 31,328.35**	**$ 167,229.62**	**$ 359,470.00**	**192,240.38**
Communications				
Postage	$ 6.37	$ 5,501.03	$ 16,000.00	10,498.97
Voice Line	4,870.93	20,678.36	52,080.00	31,401.64
Data Lines (Internet)	1,457.44	23,761.50	31,000.00	7,238.50
Courier/Shipping	0.00	22.42	1,000.00	977.58
Total	**$ 6,334.74**	**$ 49,963.31**	**$ 100,080.00**	**50,116.69**
Leases				
Building Lease Expense	$ 26,197.00	$ 141,594.33	$ 343,000.00	201,405.67
Equipment Lease Expense	269.13	2,220.02	6,000.00	3,779.98
Vehicle Lease Expense	0.00	0.00	2,750.00	2,750.00
Total	**$ 26,466.13**	**$ 143,814.35**	**$ 351,750.00**	**207,935.65**
Maintenance of Property & Equipment				
Custodial and Janitorial	$ 21,919.23	$ 92,282.81	$ 220,000.00	127,717.19
Grounds/Lawn Maintenance	6,703.00	41,499.00	88,000.00	46,501.00
Maintenance Supplies	804.88	3,931.20	10,000.00	6,068.80
Fuel & Lube	3,446.81	12,356.92	33,000.00	20,643.08
Vehicle Repairs	133.89	2,986.20	10,000.00	7,013.80
Small Tools	1,294.71	1,629.80	3,000.00	1,370.20
Office Machine & Equip Repair	0.00	0.00	1,000.00	1,000.00
Network Utility Software	1,584.25	72,427.58	144,250.00	71,822.42
Solinet (OCLC) Cost	0.00	0.00	31,961.00	31,961.00
Polaris Maintenance	0.00	62,458.44	62,458.44	0.00
PC Network Maintenance & Repai	0.00	4,736.65	11,500.00	6,763.35
Hurricane Disaster Costs	0.00	0.00	10,000.00	10,000.00
Total	**$ 35,886.77**	**$ 294,308.60**	**$ 625,169.44**	**330,860.84**
Maintenance of Services (Buildings)				
Physical Plant	$ 2,318.13	$ 46,101.09	$ 160,000.00	113,898.91
Plumbing, Heating and AC	3,552.88	18,857.63	91,500.00	72,642.37
Electrical	26.00	670.09	10,000.00	9,329.91
Sanitation	926.92	6,032.85	14,000.00	7,967.15
Pest Control	756.00	3,074.00	7,550.00	4,476.00
Termite Contract	0.00	339.38	3,000.00	2,660.62
Carpet Cleaning	0.00	0.00	20,000.00	20,000.00
Total	**$ 7,579.93**	**$ 75,075.04**	**$ 306,050.00**	**230,974.96**

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St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Five Months Ending May 31, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Professional Services				
Payroll Service Fees	$ 2,885.38	$ 14,974.13	$ 39,600.00	24,625.87
Financial	8,600.00	26,750.00	51,000.00	24,250.00
Consultants	13,235.00	46,257.04	80,000.00	33,742.96
Security	6,409.96	24,391.80	40,000.00	15,608.20
Web Design Consultant	0.00	87,541.97	100,000.00	12,458.03
Movers	0.00	0.00	10,000.00	10,000.00
Total	**$ 31,130.34**	**$ 199,914.94**	**$ 320,600.00**	**120,685.06**
Insurance and Claims				
Library Property Insurance	$ 0.00	$ 0.00	$ 200,000.00	200,000.00
Flood Insurance	0.00	0.00	34,000.00	34,000.00
Vehicle Insurance	0.00	27,599.00	54,122.00	26,523.00
LBOC Liability	0.00	4,574.00	4,574.00	0.00
General Liability	0.00	21,641.00	26,880.00	5,239.00
Total	**$ 0.00**	**$ 53,814.00**	**$ 319,576.00**	**265,762.00**
Operating Supplies				
Office Supplies	$ 4,161.87	$ 15,162.70	$ 38,000.00	22,837.30
Bank Service Charges	1,666.53	8,517.45	20,000.00	11,482.55
Book Preparation Supplies	2,345.67	13,712.64	46,000.00	32,287.36
Computer/Printer Supplies	11,144.53	59,022.35	142,000.00	82,977.65
Programming Supplies	527.77	4,493.01	11,720.00	7,226.99
Total	**$ 19,846.37**	**$ 100,908.15**	**$ 257,720.00**	**156,811.85**
Travel and Continuing Education				
Staff Travel - Local	$ 2,251.13	$ 5,996.84	$ 17,000.00	11,003.16
Library In-service Training	828.07	860.33	12,000.00	11,139.67
Conventions & Seminars	4,367.65	21,156.11	28,000.00	6,843.89
Total	**$ 7,446.85**	**$ 28,013.28**	**$ 57,000.00**	**28,986.72**
Public Relations/Programming				
Summer Reading Program	$ 7,917.65	$ 15,302.29	$ 55,000.00	39,697.71
Summer Reading T-shirts	1,236.00	3,099.83	8,000.00	4,900.17
Adult Programming	3,004.95	14,410.32	39,000.00	24,589.68
Young Adult Programming	3,313.00	3,894.36	17,000.00	13,105.64
Juvenile Programming	0.00	1,304.04	32,500.00	31,195.96
Total	**$ 15,471.60**	**$ 38,010.84**	**$ 151,500.00**	**113,489.16**

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St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Five Months Ending May 31, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Capital Outlay-Non-Book Acq				
Landscape Additions	$ 8,865.00	$ 15,825.00	$ 54,000.00	38,175.00
Imp Phys Plant	0.00	0.00	145,000.00	145,000.00
Vehicles	3,240.00	27,138.00	29,000.00	1,862.00
Office Equip, Furn & Shelving	4,570.49	33,412.72	63,000.00	29,587.28
PC Network	2,306.70	182,878.84	216,000.00	33,121.16
Total	**$ 18,982.19**	**$ 259,254.56**	**$ 507,000.00**	**247,745.44**

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Capital Outlay-Library Res. Acq.				
Adult Books	$ 8,686.46	$ 60,271.93	$ 200,000.00	139,728.07
Lease/Purchase Books	0.00	11,142.60	11,142.60	0.00
Juvenile Books	6,248.55	37,523.46	105,000.00	67,476.54
Young Adults	1,891.73	10,157.55	19,000.00	8,842.45
Music Recordings	0.00	114.09	800.00	685.91
Adult Reference	9,815.72	52,390.20	111,000.00	58,609.80
Juvenile Reference	1,013.02	39,327.05	45,000.00	5,672.95
Periodicals	86.10	4,789.88	50,000.00	45,210.12
Audio Recordings	677.30	6,585.86	16,100.00	9,514.14
Video Recordings	2,226.58	15,993.84	45,000.00	29,006.16
Genealogy	0.00	550.48	3,000.00	2,449.52
Downloadable Media	39,870.07	220,191.38	455,000.00	234,808.62
CD/Software	4,832.87	23,357.71	47,021.00	23,663.29
Internet Database Subscription	0.00	291,611.39	350,500.00	58,888.61
Total	**$ 75,348.40**	**$ 774,007.42**	**$ 1,458,563.60**	**684,556.18**

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Capital Expenditures				
Causeway FF & E	$ 0.00	$ 0.00	$ 270,000.00	270,000.00
Total	**$ 0.00**	**$ 0.00**	**$ 270,000.00**	**270,000.00**

St. Tammany Parish Library - General Fund
Balance Sheet
June 30, 2026

ASSETS

Current Assets		
Cash	$ 12,370,668.35	
Cash - Health Claims	(163,609.69)	
Due from Paylocity	0.00	
Returned Checks	0.00	
Ad Valorem Receivable - 2026	6,263,687.76	
Ad Valorem Receivable - 2025	249,223.24	
Ad Valorem Receivable - 2023	0.00	
Due from State of Louisiana	209,518.62	
Prepaid Expenses	358,278.53	
Total Current Assets		**19,287,766.81**
Other Assets		
Deposits	1,981.00	
Total Other Assets		**1,981.00**
Total Assets		**$ 19,289,747.81**

LIABILITIES AND FUND BALANCE

Current Liabilities		
Accounts Payable	$ (29.94)	
Accrued Salaries	62,931.09	
Deferred Inflows - Ad Valorem	382,837.00	
Elective Benefits Payable-Met	(16,780.59)	
Elective Benefits Payable-Colo	4,559.32	
Retirement Payable	77,647.59	
Health Claims Payable	362,703.55	
Total Current Liabilities		**873,868.02**
Fund Balance		
Fund Balance	18,415,879.79	
Total Fund Balance		**18,415,879.79**
Total Liabilities & Fund Balance		**$ 19,289,747.81**

St. Tammany Parish Library-General Fund
Statement of Revenues and Expenditures
For the Six Months Ending June 30, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance	YTD Act to YTD Budget
Revenues					
Ad Valorem Taxes	$ 1,062,085.92	$ 6,372,515.52	12,745,031.00	6,372,515.48	50.00
State Revenue Sharing	22,407.00	134,442.00	268,884.00	134,442.00	50.00
Fines/Fees	10,573.24	53,506.96	106,500.00	52,993.04	50.24
Interest Income	13,922.49	81,512.91	184,370.00	102,857.09	44.21
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Donations Received	126.11	1,746.61	12,016.00	10,269.39	14.54
Miscellaneous Income	23,467.68	23,467.68	0.00	(23,467.68)	0.00
Summer Reading Shirt Sales	74.43	565.23	2,120.00	1,554.77	26.66
Total Revenues	**1,132,656.87**	**6,667,756.91**	**13,318,921.00**	**6,651,164.09**	**50.06**
Expenditures					
Library Administration	473,247.27	2,776,855.45	6,090,000.00	3,313,144.55	45.60
Employee Benefits	372,959.88	1,360,513.72	2,325,480.00	964,966.28	58.50
Advertising,Dues & Subscriptio	5,767.72	14,415.58	45,500.00	31,084.42	31.68
Signage	110.68	353.61	2,000.00	1,646.39	17.68
Printing, Duplicating & Bindin	3,851.14	11,414.49	20,500.00	9,085.51	55.68
Promotional Production	1,470.71	9,247.19	20,000.00	10,752.81	46.24
Utilities	27,430.99	194,660.61	359,470.00	164,809.39	54.15
Communications	2,685.13	52,648.44	100,080.00	47,431.56	52.61
Leases	26,895.13	170,709.48	351,750.00	181,040.52	48.53
Maintenance of Property & Equi	55,398.41	394,683.32	625,169.44	230,486.12	63.13
Maintenance Services (Building	14,189.84	89,264.88	306,050.00	216,785.12	29.17
Professional Services	37,801.71	237,716.65	320,600.00	82,883.35	74.15
Insurance and Claims	226,218.05	280,032.05	319,576.00	39,543.95	87.63
Operating Supplies	25,552.18	126,460.33	257,720.00	131,259.67	49.07
Travel & Continuing Education	1,761.17	29,774.45	57,000.00	27,225.55	52.24
Public Relations/Programming	35,776.70	73,787.54	151,500.00	77,712.46	48.70
Capital Outlay-Non-Book Acq.	6,587.96	265,842.52	507,000.00	241,157.48	52.43
Capital Outlay-library Res. Ac	115,947.91	800,012.55	1,458,563.60	658,551.05	54.85
Outreach	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**1,433,652.58**	**6,888,392.86**	**13,317,959.04**	**6,429,566.18**	**51.72**
Excess of Revenues/(Expenditur	**$ (300,995.71)**	**$ (220,635.95)**	**961.96**	**221,597.91**	**(22,936.08)**

St. Tammany Parish Library
Statement of Changes in Fund Balance
For the Six Months Ending June 30, 2026

Beginning Fund Balance	$	18,681,201.60
Net Income		(265,321.81)
Ending Fund Balance	$	18,415,879.79

SUPPLEMENTAL INFORMATION

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Library Administration				
Library Salaries	$ 473,247.27	$ 2,776,855.45	$ 6,090,000.00	3,313,144.55
Total	**$ 473,247.27**	**$ 2,776,855.45**	**$ 6,090,000.00**	**3,313,144.55**
Employee Benefits				
FICA/ Supplemental Retirement	$ 11,166.97	$ 62,623.90	$ 134,000.00	71,376.10
Retirement Contributions	43,898.51	266,858.90	577,480.00	310,621.10
Health Insurance Expense	29,825.04	175,979.55	390,000.00	214,020.45
Health Trust	285,309.96	845,866.19	1,197,000.00	351,133.81
Worker's Compensation Expense	2,759.40	9,185.18	26,000.00	16,814.82
Employee Miscellaneous	0.00	0.00	1,000.00	1,000.00
Total	**$ 372,959.88**	**$ 1,360,513.72**	**$ 2,325,480.00**	**964,966.28**
Advertising, Dues & Subscriptions				
Publication of Legal Notices	$ 548.96	$ 2,069.21	$ 11,500.00	9,430.79
Membership Dues	0.00	0.00	6,000.00	6,000.00
Advertising	5,218.76	12,346.37	28,000.00	15,653.63
Total	**$ 5,767.72**	**$ 14,415.58**	**$ 45,500.00**	**31,084.42**
Signage				
Signage	$ 110.68	$ 353.61	$ 2,000.00	1,646.39
Total	**$ 110.68**	**$ 353.61**	**$ 2,000.00**	**1,646.39**
Printing, Duplicating & Binding				
Printing	$ 1,802.92	$ 9,366.27	$ 15,500.00	6,133.73
Patron Cards	2,048.22	2,048.22	5,000.00	2,951.78
Total	**$ 3,851.14**	**$ 11,414.49**	**$ 20,500.00**	**9,085.51**
Promotional Production				
Promotional Production	$ 1,470.71	$ 9,247.19	$ 20,000.00	10,752.81
Total	**$ 1,470.71**	**$ 9,247.19**	**$ 20,000.00**	**10,752.81**
Utilities				
Electricity	$ 25,975.40	$ 171,560.80	$ 313,220.00	141,659.20
Gas	49.31	1,900.99	3,250.00	1,349.01
Water	1,406.28	21,198.82	43,000.00	21,801.18

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Total	**$ 27,430.99**	**$ 194,660.61**	**$ 359,470.00**	**164,809.39**
Communications				
Postage	$ 5,216.83	$ 10,717.86	$ 16,000.00	5,282.14
Voice Line	8,058.30	28,736.66	52,080.00	23,343.34
Data Lines (Internet)	(10,590.00)	13,171.50	31,000.00	17,828.50
Courier/Shipping	0.00	22.42	1,000.00	977.58
Total	**$ 2,685.13**	**$ 52,648.44**	**$ 100,080.00**	**47,431.56**
Leases				
Building Lease Expense	$ 26,197.00	$ 167,791.33	$ 343,000.00	175,208.67
Equipment Lease Expense	698.13	2,918.15	6,000.00	3,081.85
Vehicle Lease Expense	0.00	0.00	2,750.00	2,750.00
Total	**$ 26,895.13**	**$ 170,709.48**	**$ 351,750.00**	**181,040.52**
Maintenance of Property & Equipment				
Custodial and Janitorial	$ 18,781.09	$ 111,063.90	$ 220,000.00	108,936.10
Grounds/Lawn Maintenance	6,923.00	48,422.00	88,000.00	39,578.00
Maintenance Supplies	194.32	4,125.52	10,000.00	5,874.48
Fuel & Lube	3,249.45	15,606.37	33,000.00	17,393.63
Vehicle Repairs	162.46	3,148.66	10,000.00	6,851.34
Small Tools	0.00	1,629.80	3,000.00	1,370.20
Office Machine & Equip Repair	0.00	0.00	1,000.00	1,000.00
Network Utility Software	26,053.84	143,457.73	144,250.00	792.27
Solinet (OCLC) Cost	25.26	25.26	31,961.00	31,935.74
Polaris Maintenance	0.00	62,458.44	62,458.44	0.00
PC Network Maintenance & Repai	8.99	4,745.64	11,500.00	6,754.36
Hurricane Disaster Costs	0.00	0.00	10,000.00	10,000.00
Total	**$ 55,398.41**	**$ 394,683.32**	**$ 625,169.44**	**230,486.12**
Maintenance of Services (Buildings)				
Physical Plant	$ 12,169.97	$ 58,271.06	$ 160,000.00	101,728.94
Plumbing, Heating and AC	27.99	18,885.62	91,500.00	72,614.38
Electrical	55.96	726.05	10,000.00	9,273.95
Sanitation	954.92	6,987.77	14,000.00	7,012.23
Pest Control	981.00	4,055.00	7,550.00	3,495.00
Termite Contract	0.00	339.38	3,000.00	2,660.62
Carpet Cleaning	0.00	0.00	20,000.00	20,000.00
Total	**$ 14,189.84**	**$ 89,264.88**	**$ 306,050.00**	**216,785.12**

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Professional Services				
Payroll Service Fees	$ 2,901.36	$ 17,875.49	$ 39,600.00	21,724.51
Financial	23,663.60	50,413.60	51,000.00	586.40
Consultants	6,036.75	52,293.79	80,000.00	27,706.21
Security	5,200.00	29,591.80	40,000.00	10,408.20
Web Design Consultant	0.00	87,541.97	100,000.00	12,458.03
Movers	0.00	0.00	10,000.00	10,000.00
Total	**$ 37,801.71**	**$ 237,716.65**	**$ 320,600.00**	**82,883.35**
Insurance and Claims				
Library Property Insurance	$ 153,736.05	$ 153,736.05	$ 200,000.00	46,263.95
Flood Insurance	36,329.00	36,329.00	34,000.00	(2,329.00)
Vehicle Insurance	27,061.00	54,660.00	54,122.00	(538.00)
LBOC Liability	0.00	4,574.00	4,574.00	0.00
General Liability	9,092.00	30,733.00	26,880.00	(3,853.00)
Total	**$ 226,218.05**	**$ 280,032.05**	**$ 319,576.00**	**39,543.95**
Operating Supplies				
Office Supplies	$ 2,396.57	$ 17,559.27	$ 38,000.00	20,440.73
Bank Service Charges	1,688.26	10,205.71	20,000.00	9,794.29
Book Preparation Supplies	3,389.21	17,101.85	46,000.00	28,898.15
Computer/Printer Supplies	17,720.19	76,742.54	142,000.00	65,257.46
Programming Supplies	357.95	4,850.96	11,720.00	6,869.04
Total	**$ 25,552.18**	**$ 126,460.33**	**$ 257,720.00**	**131,259.67**
Travel and Continuing Education				
Staff Travel - Local	$ 1,721.61	$ 7,718.45	$ 17,000.00	9,281.55
Library In-service Training	39.56	899.89	12,000.00	11,100.11
Conventions & Seminars	0.00	21,156.11	28,000.00	6,843.89
Total	**$ 1,761.17**	**$ 29,774.45**	**$ 57,000.00**	**27,225.55**
Public Relations/Programming				
Summer Reading Program	$ 22,522.83	$ 37,825.12	$ 55,000.00	17,174.88
Summer Reading T-shirts	0.00	3,099.83	8,000.00	4,900.17
Adult Programming	7,164.90	21,575.22	39,000.00	17,424.78
Young Adult Programming	5,762.95	9,657.31	17,000.00	7,342.69
Juvenile Programming	326.02	1,630.06	32,500.00	30,869.94
Total	**$ 35,776.70**	**$ 73,787.54**	**$ 151,500.00**	**77,712.46**

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Six Months Ending June 30, 2026

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Capital Outlay-Non-Book Acq				
Landscape Additions	$ 0.00	$ 15,825.00	$ 54,000.00	38,175.00
Imp Phys Plant	0.00	0.00	145,000.00	145,000.00
Vehicles	0.00	27,138.00	29,000.00	1,862.00
Office Equip, Furn & Shelving	1,493.64	34,906.36	63,000.00	28,093.64
PC Network	5,094.32	187,973.16	216,000.00	28,026.84
Total	**$ 6,587.96**	**$ 265,842.52**	**$ 507,000.00**	**241,157.48**

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Capital Outlay-Library Res. Acq.				
Adult Books	$ 5,606.09	$ 65,878.02	$ 200,000.00	134,121.98
Lease/Purchase Books	0.00	11,142.60	11,142.60	0.00
Juvenile Books	3,975.08	41,498.54	105,000.00	63,501.46
Young Adults	1,335.09	11,492.64	19,000.00	7,507.36
Music Recordings	285.44	399.53	800.00	400.47
Adult Reference	12,546.63	64,936.83	111,000.00	46,063.17
Juvenile Reference	598.00	39,925.05	45,000.00	5,074.95
Periodicals	28,642.91	33,432.79	50,000.00	16,567.21
Audio Recordings	4,141.74	10,727.60	16,100.00	5,372.40
Video Recordings	2,266.31	18,260.15	45,000.00	26,739.85
Genealogy	560.81	1,111.29	3,000.00	1,888.71
Downloadable Media	37,675.90	257,867.28	455,000.00	197,132.72
CD/Software	0.00	22,864.70	47,021.00	24,156.30
Internet Database Subscription	18,313.91	220,475.53	350,500.00	130,024.47
Total	**$ 115,947.91**	**$ 800,012.55**	**$ 1,458,563.60**	**658,551.05**

	Current Period Actual	Year to Date Actual	Yearly Total Budget	Variance
Capital Expenditures				
Causeway FF & E	$ 0.00	$ 0.00	$ 270,000.00	270,000.00
Total	**$ 0.00**	**$ 0.00**	**$ 270,000.00**	**270,000.00**

Director’s Report

July 27, 2026

MAINTENANCE PROJECTS

Quotes for a generator and installation at the Technical Services building were received on July 15, 2027. Craig’s Electrical and Generator Service gave the lowest quote at $56,292.65.

CAPITAL PROJECT UPDATE

Mandeville- Bids for construction were opened on June 3, 2026. E.C.O. Builders had the lowest responsive bid in the amount of $348,000.00. The alternate bids on carpet installation and landscaping put the project over budget so they were not included in the contract. STPL will purchase carpet and installation on state contract and will pay for basic landscaping out of the operating budget. The renovations are expected to begin in the late summer.

On June 2, 2026, library administration, staff, and board member Dinah Thanars met with Maureen Arndt of 720 Designs to choose carpet patterns and colors and to look at furniture options. Work on furniture choices continues.

Lacombe- On June 15 and July 1, 2026 Administration and staff met with RCL Architecture to discuss flooring and finishes options.

Slidell- On July 15, 2026, Administration met with Watermark (formerly Meyer Engineers + Architects) to discuss the preliminary drawings for the addition to Slidell branch.

MARKETING AND OUTREACH

Nichola Kleyle, Mobile Library Branch Manager, provided 54 Lobby Stops from May 19th to July 24th.

Rhonda Spiess, Lacombe Branch Manager, provided storytime at the A-Z Preschool on May 20th, June 10th, June 24th, July 15th, and July 22nd. She also visited Mayfield Elementary on May 20th.

On May 28th, Trevor Collings, Library Director, John Bennett, Maintenance Manager, Tanya DiMaggio, Assistant Director of Support Services, and Brent Geiger, Assistant Director of Public Services, attended the St. Tammany Parish’s State and Local Leaders Hurricane Preparedness meeting.

Barbara Vidacovich, Slidell Children's Librarian, promoted the library at What We Sow at the Covington Trailhead on May 29th and at the Back to School Bash at Pelican Park on July 25th. She also held three storytimes from June to July at Open Arms Child Development Center in Slidell.

Erika Dawson, South Slidell Children's Librarian, provided storytime at the Northshore Kids Academy, Open Arms, Little Academy, and Little Feet First between June and July, with a total of 10 storytime visits.

On June 5th, Jackie Riecke, Public Relations and Community Coordinator, and Barret Reich, Mandeville Reference Librarian, promoted Summer Reading events on the Lake 94.7 and the Highway 104.7 radio stations.

Jessica Troske, Covington Children's Librarian, provided outreach at Hannan High Summer Camp on June 15th.

On July 8th, Jackie Riecke went on the Lake 94.7 and the Highway 104.7 radio stations with a guest from Pelican Park, Alex Landry. They promoted the new America 250 library card, Summer Reading, and Alex's nature programs that were held at the library in June and July.

Amy Strain, Folsom Branch Manager, provided outreach at the Magnolia Park Health Fair on July 11th.

Byron Holdiman, Reference Coordinator, and Jillian Boudreaux, Adult Programming Coordinator, provided outreach at the Northshore Nonprofit Roundup on July 14th.

On July 17th, Trevor Collings and Tanya DiMaggio attended the launch announcement for ATT's Digital Literacy for Seniors Project. STPL is a partner in the project with COAST, Northshore Community Foundation, and Healthier Northshore.

PROFESSIONAL DEVELOPMENT

Jessica Troske attended Soft Skills for Success virtual training on May 19th and the Louisiana Readers' Choice Committee Meeting on June 19th.

On July 14th, Frank McGlothlin, Makerspace Manager, Jillian Boudreaux, and Tanya DiMaggio, attended "Centering Makers' Values: An Outcomes Framework for Adult Makers in Public

PROGRAM HIGHLIGHTS

On May 21st and May 22nd, the Library held two kickoff parties to celebrate the start of Summer Reading with the theme, "Unearth a Story." Even with poor weather for both days, patrons attended in large numbers with overall positive feedback of the events.

The Library released the America 250 Library Card on July 1st, celebrating our country's 250th anniversary. The card design was selected by online and in-branch voting by patrons. This limited-edition library card will be available at all branches for new cards and replacement cards while supplies last. Each branch will also display a poster showing all of the art submissions for the remainder of the year.

CONTRACTS

Vendor	Amount	Detail
Overdrive	$12,000.00	Digital content hosting, maintenance, and support
Apple Developer Renewal	$108.15	STPL app for iOS devices
Patron Point	$20,466.48	Email/SMS Notifications for Polaris
IT SmartConnect	$120.00	Service plan for UPS units at Admin and Annex

PUBLIC RECORDS REQUESTS

Since the May 18th meeting, we have received four new public records request. One outstanding request was closed. All of the new requests are still pending.

STATEMENTS OF CONCERN

We received one new statements of concern since the May 18th, meeting.

TRANSITION OF MATERIALS

260 YA titles were reviewed since May 18, 2026. Nine were moved to Adult Fiction. 251 were moved to Teen Fiction. The review is anticipated to be complete by the next board meeting.

<u>Books Moved from YA to Adult Fiction Because of Sexual Conduct</u>

A thousand boy kisses : a novel	Cole, Tillie
Liar's beach	Cotugno, Katie
House of roots and ruin	Craig, Erin A.
The girl with the iron touch	Cross, Kady
The girl with the windup heart	Cross, Kady
The girl in the steel corset	Cross, Kady
Blood & honey	Mahurin, Shelby
I'm the girl : a novel	Summers, Courtney
Darkhearts : a novel	Sutter, James L.

<u>Books in YA Reviewed and Determined to Not Have Sexual Conduct (become Teen Fiction)</u>

A phoenix first must burn : sixteen stories of black girl magic, resistance, and hope
Labyrinth lost
I am the cheese : a novel
The chocolate war
Lamplighter
Foundling
All-American Muslim girl
House of salt and sorrows
Small favors
House of salt and sorrows
Ruby Holler
Walk two moons
Saint Juniper's folly
The way we fall
The Naming

The singing
The girl in the clockwork collar
Gwen & Art are not in love
The stolen one
Of cages and crowns
Between the bliss and me
Running girl
Forsooth
Take me home tonight
True to your selfie
I'll tell you no lies
A long stretch of bad days
Under this red rock
The end of fun
The awakening of Sunshine Girl
The haunting of Sunshine Girl
The Unwanteds
Island of fire
Two can keep a secret
Ten
After the kiss
Bloodlines
The emerald sea
The glittering court
Last sacrifice
Last sacrifice : a Vampire Academy novel
Midnight jewel
Message not found
Lucha of the night forest
Miss Meteor
Change places with me
Cleopatra confesses
Cress
Renegades
Winter
Scarlet
The Crescent Stone
Hunter Brown and the eye of ends
Hunter Brown and the secret of the Shadow
Free to fall
Little wrecks
Famous in a small town
This adventure ends
Fracture
Vengeance
Kill the boy band
Whippoorwill
The library of shadows
Resurrection girls
The cost of knowing
So many beginnings : a Little Women remix
Dear Haiti, love Alaine
One of the good ones
Suddenly a murder
Dairy queen
Heaven is paved with Oreos
Princess Ben : being a wholly truthful account of her various discoveries and misadventures, recounted to the best of her recollection, in four parts
Wisdom's Kiss : a thrilling and romantic adventure, incorporating magic, villany, and a cat
Puddin'
Faith : greater heights
Pumpkin
Pumpkin
Faith : taking flight
Street love
Game
Dark rise
The Vermilion Emporium
Dorothy must die
The end of Oz
The wicked will rise
Yellow brick war
Pretending to be Erica
The do-over
Destiny arrives
An arrow to the moon
Never missing, never found
Thin air
Who put this song on?
Beware the wild
Behold the bones
You're so dead
Revived
Forgotten

Tsarina
Angel
Armageddon
Confessions of a murder suspect
Daniel X : watch the skies
Demons and druids
Fang
The gift
Max
Maximum Ride forever
Maximum Ride : the angel experiment
Nevermore : the final Maximum Ride adventure
Saving the world and other extreme sports
Witch & wizard
City of the Dead
The girl in the castle
Hawk
Lights out
The fire
The dragons of Chiril : a novel
Dragons of the valley : a novel
Dragons of the watch : a novel
One realm beyond
Still sucks to be me : more all-true confessions of Mina Hamilton Smith, teen vampire
Sucks to be me : the all-true confessions of Mina Hamilton, teen vampire (maybe)
You were never here
Cold spell
Fathomless
Sisters red
Bittersweet in the Hollow
The kiss of deception
The beauty of darkness
The heart of betrayal
Vow of thieves
Same but different : teen life on the autism express
Creep : a love story
Twelve steps to normal
Briarcliff Prep
You bring the distant near
Isla and the happily ever after
Being Mary Bennet
Lola at last
The witch haven
The shade of the moon
The field guide to the North American teenager
Emperor Mage
First test
Squire
Trickster's choice
Emperor Mage
Strange girl
Into white
Angel of Greenwood
Until the beginning
After the end
This story is a lie
Bone weaver
Dark days
Blue moon
Dead City
Among the beasts & briars
Wilder girls
Erebos : it's a game. it watches you.
The shepherd's crown
Dodger
Johnny and the bomb
The cellar
The island
Enders
Starters
Manslaughter Park
Pride and premeditation
Sense and second-degree murder
The forgotten memories of Vera Glass
I am Princess X
The ruby in the smoke
The subtle knife
The secret commonwealth
The Forest Grimm : a novel
The ring
Roxy
Everfound

The first to die at the end
Cursed
The glass arrow
Breaking point
Article 5
Storm
Apprentice needed
Wizard for hire
Exile from Eden, or, After the hole
The hollow boys
The statistical probability of love at first sight
A ruinous fate
Revelle
Orleans
Thornhill
Savage
Fire with fire
Sway
Everland
Hunted
Afterglow
Golden boys
Drowning is inevitable
Goodbye stranger
The words we keep
Riverkeep : a novel
The sacrifice box
Forever
Forever
Linger
The Scorpio Races
Call down the hawk
All the crooked saints
Bravely
Linger
Don't stay up late
Give me a K-I-L-L
Room service
Jo & Laurie
A secret princess
Remember me gone
Deadly little secret : a touch novel
Welcome to the Dark House
Boys like you
Chaos theory
The perfect candidate
Every last word
Summer of '69
Boot camp
If I grow up
The empty grave
The hollow boy
The Amulet of Samarkand
The golem's eye
Heroes of the valley
The screaming staircase
The ring of Solomon
The whispering skull
Starling
Made in Korea
Ladies in waiting
A room away from the wolves
Trust me, I'm lying
Drawn that way
Our chemical hearts
House of Hollow
Dust
Shadow
This one's for you
The magi of Miriam : the boy who saved the kingdom...
Breathe and count back from ten

May 2026 Service Statistics

Branch	Adult Books	CD	DVD	Exp Pass	ILL	Juv Bks	Mag	Pbks	Playaway	YA/Teen	Videogames	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	229	24	51	0	19	103	0	0	0	767	0		1,193				
Abita	549	25	137	0	11	457	0	0	0	21	3		1,203	116	1,269	75	158
Bush	183	8	286	0	1	176	0	0	0	9	0		663	75	547	53	95
Causeway	1949	87	622	0	43	2820	40	0	2	187	27		5,777	526	5,247	836	829
Covington	3480	225	1653	2	13	4693	147	77	4	322	46		10,662	1,030	7,986	2436	909
Folsom	360	11	246	2	6	328	46	0	0	26	0		1,025	211	1,279	111	142
Lacombe	248	15	104	2	5	405	4	17	2	6	7		815	213	1,120	112	114
Lee Road	277	15	149	2	5	397	8	3	0	6	1		863	49	744	40	129
Madisonville	1327	68	573	0	25	2743	11	0	0	169	11		4,927	456	6,258	1050	426
Mandeville	2673	132	767	2	39	4542	75	6	4	219	2		8,461	919	6,457	665	426
Mobile	418	0	1	0	0	4	0	0	0	0	0		423				
Pearl River	347	11	106	0	17	241	5	98	0	10	1		836	212	1,277	114	207
Slidell	3768	198	1011	2	24	4062	54	112	9	440	80		9,760	1,801	13,896	1602	2,205
South Slidell	693	23	379	0	13	924	7	8	0	84	2		2,133	1,257	5,183	1011	1,214
Virtual [1]				26								40927	40,953				
Total	16,501	842	6,085	38	221	21,895	397	321	21	2,266	180	40,927	89,694	6,865	51,263	8,105	6,854

1 - Virtual stats include Check Out Louisiana Museum Passes, Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

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

Patrons Registered: 957

June 2026 Service Statistics

Branch	Adult Books	CD	DVD	Exp Pass	ILL	Juv Bks	Mag	Pbks	Playaway	YA/Teen	Videogames	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	297	38	53	0	16	121	0	0	1	335	0		**861**				
Abita	616	19	155	0	22	765	3	0	0	35	8		**1,623**	117	1,751	131	168
Bush	155	10	186	0	2	246	0	0	0	6	1		**606**	67	630	32	87
Causeway	2275	171	685	0	38	3925	53	0	2	237	2		**7,388**	462	7,154	962	889
Covington	3613	204	1742	2	19	5748	69	96	1	410	41		**11,945**	1,030	9,980	2852	1,001
Folsom	360	18	247	2	3	583	51	0	0	27	1		**1,292**	305	1,806	111	150
Lacombe	260	41	143	2	6	570	2	11	0	43	4		**1,082**	286	1,812	145	154
Lee Road	335	19	161	0	4	622	18	3	0	19	1		**1,182**	37	1,208	46	103
Madisonville	1469	98	553	4	45	3916	38	0	7	220	20		**6,370**	495	7,423	989	449
Mandeville	2722	184	828	2	42	4805	84	14	11	274	9		**8,975**	909	7,788	739	500
Mobile	486	1	12	0	0	2	0	0	0	0	0		**501**				
Pearl River	363	8	164	0	19	385	12	28	1	24	1		**1,005**	241	1,661	137	201
Slidell	4063	222	1164	2	52	5469	80	126	17	507	77		**11,779**	1,822	17,588	1688	2,411
South Slidell	842	34	390	0	16	1348	15	2	1	138	3		**2,789**	1,340	5,774	969	1,141
Virtual [1]				32								39896	**39,928**				
Total	17,856	1,067	6,483	46	284	28,505	425	280	41	2,275	168	39,896	**97,326**	**7,111**	**64,575**	**8,801**	**7,254**

1 - Virtual stats include Check Out Louisiana Museum Passes, Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

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

Patrons Registered: 1219

YTD January-June 2026 Service Statistics

Branch	Adult Books	CD	DVD	Exp Pass	ILL	Juv Bks	Mag	Pbks	Playaway	YA/Teen	Videogames	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	1763	225	398	0	117	654	0	2	3	2772	5		**5,939**	0	0	0	0
Abita	3445	205	845	1	105	2831	11	0	1	148	16		**7,608**	591	6,696	484	834
Bush	1039	67	1219	0	17	1193	8	0	0	29	1		**3,573**	354	2,644	205	450
Causeway	11749	582	3682	0	199	16449	233	0	4	896	43		**33,837**	2,461	28,012	3751	3977
Covington	20105	1133	8943	6	115	25827	573	539	6	1599	186		**59,032**	4,740	39,312	9482	4399
Folsom	2234	119	1596	6	35	2399	263	0	0	104	8		**6,764**	1,102	6,624	523	674
Lacombe	1505	135	715	6	23	2607	10	81	4	134	18		**5,238**	1,137	6,316	609	614
Lee Road	1811	85	931	2	21	2482	43	29	0	38	4		**5,446**	192	3,938	246	692
Madisonville	7501	434	2559	6	200	14848	169	0	9	813	53		**26,592**	2,250	27,161	4736	1862
Mandeville	15522	966	4276	7	198	22859	412	33	39	1272	19		**45,603**	4,409	31,452	3663	2334
Mobile	2644	3	27	0	1	8	6	0	0	1	0		**2,690**	0	0	0	0
Pearl River	2216	56	868	0	97	1604	76	268	1	66	11		**5,263**	1,080	6,555	539	991
Slidell	21962	1286	6024	8	202	23818	585	794	35	2499	371		**57,584**	8,952	73,062	7500	11411
South Slidell	4162	174	2345	0	98	5750	44	33	2	652	30		**13,290**	6,392	24,855	4884	6139
Virtual [1]				119								229893	**230,012**	0	0	0	0
Total	97,658	5,470	34,428	161	1,428	123,329	2,433	1,779	104	11,023	765	229,893	**508,471**	**33,660**	**256,627**	**36,622**	**34,377**

1 - Virtual stats include Check Out Louisiana Museum Passes, Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

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

Patrons Registered: 4810

ST. TAMMANY PARISH LIBRARY

Audit of Financial Statements

December 31, 2025

Contents

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, 2025, 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, 2025, 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 (U.S. GAAP).

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 U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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225-296-5150 • FAX 225-296-5151 • www.mjcpa.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 32, the pension schedules on pages 33 and 34, and the schedule of changes in net OPEB liability and related ratios on page 35, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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 U.S. GAAP 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 GAAS. 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 15, 2026 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.

Mauldin & Jenkins, LLC

Baton Rouge, LA
April 15, 2026

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. TAMMANY PARISH LIBRARY
Statement of Net Position
December 31, 2025

	Governmental Activities
Assets	
Cash	$ 6,475,835
Intergovernmental Receivable - Ad Valorem Taxes, Net	12,938,674
Intergovernmental Receivable - State Revenue Sharing	225,229
Other Receivables	18,110
Deposits	1,981
Prepaid Expenses	108,784
Net Pension Asset	643,769
Capital Assets, Net of Accumulated Depreciation and Amortization	3,765,318
Total Assets	24,177,700
Deferred Outflows of Resources	
Deferred Outflows Related to Pension Obligation	939,462
Total Deferred Outflows of Resources	939,462
Liabilities	
Accounts Payable	31,409
Accrued Payroll Liabilities	310,461
Claims Payable	362,704
Noncurrent Liabilities	
Due Within One Year - Leases	146,997
Due in More than One Year - Leases	1,012,964
Compensated Absences	459,429
Net Other Postemployment Benefit Obligation (OPEB)	1,499,618
Total Liabilities	3,823,582
Deferred Inflows of Resources	
Deferred Inflows Related to Pension Obligation	561,405
Deferred Inflows Related to Other Postemployment Benefit Obligation	944,970
Total Deferred Inflows of Resources	1,506,375
Net Position	
Net Investment in Capital Assets	2,605,357
Unrestricted	17,181,848
Total Net Position	$ 19,787,205

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

ST. TAMMANY PARISH LIBRARY
Statement of Activities
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities				
Library	$ 13,848,696	$ 104,520	$ 133,136	$ (13,611,040)
General Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net				12,829,846
Intergovernmental Revenue - State Revenue Sharing				225,707
Earnings on Investments				173,943
Gain on Lease Termination				104,196
Miscellaneous Revenues				2,563
Total General Revenues				13,336,255
Change in Net Position				(274,785)
Net Position, Beginning of Year				20,061,990
Net Position, End of Year				$ 19,787,205

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, 2025

	General Fund
Assets	
Cash	$ 6,475,835
Intergovernmental Receivable - Ad Valorem Taxes, Net	12,938,674
Intergovernmental Receivable - State Revenue Sharing	225,229
Other Receivables	18,110
Prepaid Expenses	108,784
Deposits	1,981
Total Assets	$ 19,768,613
Liabilities	
Accounts Payable	$ 31,409
Accrued Payroll Liabilities	310,461
Claims Payable	362,704
Total Liabilities	704,574
Deferred Inflows of Resources	
Unavailable Ad Valorem Taxes	382,837
Total Deferred Inflows of Resources	382,837
Fund Balance	
Nonspendable	108,784
Assigned	5,870,000
Unassigned	12,702,418
Total Fund Balance	18,681,202
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 19,768,613

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, 2025

Amounts reported for governmental activities in the statement of net position are different because:	
Total Fund Balance	$ 18,681,202
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,765,318
Deferred inflows of resources - unavailable ad valorem taxes are not reported on government-wide financial statements.	382,837
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(459,429)
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.	378,057
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.	(944,970)
Long-term assets/liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those assets/ liabilities consist of:	
Leases	(1,159,961)
Net Pension Asset	643,769
Net Other Postemployment Benefit Obligation (OPEB)	(1,499,618)
Net Position of Governmental Activities	$ 19,787,205

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, 2025

	General Fund
Revenues	
Intergovernmental Revenue - Ad Valorem Taxes, Net	$ 12,556,476
Intergovernmental Revenue - State Revenue Sharing	225,707
Earnings on Investments	173,943
Fines and Fees	104,520
Donations	50,163
Grants	16,126
Miscellaneous Revenues	2,563
Total Revenues	13,129,498
Expenditures	
Library	
Personnel Services	8,279,357
Operating Services	3,338,740
Debt Service	
Principal	143,235
Interest	65,168
Capital Outlay	1,780,376
Total Expenditures	13,606,876
Excess (Deficiency) of Revenues Over Expenditures	(477,378)
Other Financing Sources (Uses)	
Right-of-Use Assets	(803,130)
Leases	803,130
Total Other Financing Sources (Uses)	-
Net Change in Fund Balance	(477,378)
Fund Balance, Beginning of Year	19,158,580
Fund Balance, End of Year	$ 18,681,202

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, 2025

Net Change in Fund Balance - Total Governmental Fund	$	(477,378)
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 capital outlay exceeded depreciation in the current period.		367,962
The net effect of various miscellaneous transactions involving capital assets is to increase net position.		104,196
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		273,370
Contributions Made to Retirement Plan by Other Governments		66,847
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		(803,130)
Principal Payments on Outstanding Leases		143,235
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		47,236
Change in the Net Pension Liability and Related Deferred Outflows and Inflows of Resources		34,393
Change in Other Postemployment Benefit Obligation and Related Deferred Outflows and Inflows of Resources		(31,516)
Change in Net Position of Governmental Activities	$	(274,785)

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

Note 1. Summary of Significant Accounting Policies

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

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

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

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

The Library is a component unit of the Parish because the Parish appoints all members of the Library's Board 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 U.S. GAAP. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended by GASB Statement No. 63 in June 2011.

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

Note 1. Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the governmental activities using the full accrual, economic resource basis, which recognizes all long-term assets and receivables, as well as long-term debt and obligations.

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

Fund Financial Statements

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

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

Measurement Focus / Basis of Accounting

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

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

Budget and Budgetary Accounting
The Board has adopted a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving increases in expenditures must be approved by the Board. Budgeted amounts included in the accompanying financial statements include all amendments. All budgeted amounts which are not expended or obligated through contracts lapse at year-end. Unspent budgeted amounts will be reallocated in the following year’s budget. The General Fund budget is adopted on a basis consistent with U.S. GAAP. The Library amended its budget during 2025. These amendments are reflected in the budgetary comparison schedule of this report.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

Receivables

Receivables are reported net of estimated uncollectible amounts. The allowance for uncollectible amounts was $266,746, which represents 2% of the total ad valorem tax receivable at December 31, 2025. 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 $837,317 and amortization expense amounted to $158,194 for the year ended December 31, 2025.

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:

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

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

At the end of each year, employees forfeit unused vacation that exceeds 600 hours. Upon termination of service, employees are entitled to be paid for up to 300 hours of unused vacation leave and one-third of the accumulated sick leave. The remainder of the vacation and sick leave is forfeited upon termination, but will be paid only upon illness while in the employ of the Library. The noncurrent portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations. At December 31, 2025, the Library had compensated absences of $452,862 and salary related costs of $6,567 for a total compensated absences liability of $459,429. Compensated absences decreased by $47,236 during the year ended December 31, 2025.

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 U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Pensions

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

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Equity

Government-wide net position is divided into three components:

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

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

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

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

Note 1. Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements - Adopted
The Library adopted the following accounting pronouncement during the year ended December 31, 2025:

GASB Statement No. 102, *Certain Risk Disclosures*
The objective of the Statement is to provide users of government financial statements with essential information about risks related to government's vulnerabilities due to certain concentrations or constraints. The adoption of the Statement did not have a significant affect on the financial statements for the year ended December 31, 2025.

New Accounting Pronouncements - Upcoming

GASB Statement No. 103, *Financial Reporting Model Improvements*
The objective of the Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*
The objective of the Statement is to provide users of government financial statements with essential information about certain types of capital assets. The Statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 105, *Subsequent Events*
The objective of the Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The Statement is effective for fiscal years beginning after June 15, 2026.

Management is currently evaluating the effects of the new GASB pronouncements scheduled for implementation for the fiscal year ended December 31, 2026.

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2025:

Demand Deposits	$ 6,475,835

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, 2025, $6,536,426 of the Library's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

Note 3. Assigned Fund Balance

At December 31, 2025, 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	700,000
Mandeville Branch Furniture	270,000
Lacombe Branch Furniture	250,000
Capital Contingency	675,000
Total	$ 5,870,000

Note 4. Capital Assets

Capital assets activity for the year ended December 31, 2025 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	2,103,979	803,130	(894,734)	2,012,375
Library Materials	7,034,133	414,092	(1,992,200)	5,456,025
Vehicles	365,021	108,901	-	473,922
Computers	308,816	5,305	-	314,121
Building Improvements	1,827,759	-	-	1,827,759
Furniture and Equipment	2,155,293	32,045	-	2,187,338
Total Capital Assets Being Depreciated	13,844,465	1,363,473	(2,886,934)	12,321,004
Less Accumulated Depreciation and Amortization for				
Artwork	(47,617)	(1,845)	-	(49,462)
Right-to-Use Buildings	(1,275,071)	(158,194)	506,549	(926,716)
Library Materials	(6,118,188)	(559,044)	1,992,200	(4,685,032)
Vehicles	(140,726)	(51,187)	-	(191,913)
Computers	(120,274)	(49,825)	-	(170,099)
Building Improvements	(1,091,755)	(79,620)	-	(1,171,375)
Furniture and Equipment	(1,738,578)	(95,796)	-	(1,834,374)
Total Accumulated Depreciation and Amortization	(10,532,209)	(995,511)	2,498,749	(9,028,971)
Total Capital Assets Being Depreciated, Net	3,312,256	367,962	(388,185)	3,292,033
Capital Assets, Net	$ 3,785,541	$ 367,962	$ (388,185)	$ 3,765,318

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 2024. 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 $225,707 for the year ended December 31, 2025. Receivables for state revenue sharing for the year ended December 31, 2025 were $225,229.

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 (the 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.

Note 7. Risk Management (Continued)

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2025. These liabilities are reported at their present value of $362,704. Changes in the balances of claims liabilities during the years ended December 31, 2025, 2024, and 2023 were as follows:

	2025	2024	2023
Beginning of Year Liability	**$ 249,919**	$ 196,494	$ 255,933
Claims and Changes in Estimates	**1,858,829**	1,478,007	1,390,187
Claims Payments	**(1,746,044)**	(1,424,582)	(1,449,626)
Balance at Fiscal Year End	**$ 362,704**	$ 249,919	$ 196,494

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of $1,216,685 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; or
4. Age 65 with a minimum of seven (7) years of creditable service.

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; or
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 11.00% of annual covered salary for the year ended December 31, 2025.

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, 2025, 2024, and 2023 were $542,622, $541,992, and $520,757, respectively, which is equal to the required contribution. During the year ended December 31, 2024, non-employer contributions to the PERS was $66,847.

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

At December 31, 2025, the Library reported a net pension asset of $643,769 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2024, 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, 2024, the Library's proportion was .640166 which was an increase of .01629% from December 31, 2023.

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, 2025, the Library recognized pension expense of $541,016. At December 31, 2025, 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	$ 392,863	$ 55,961
Changes in Assumptions	-	70,838
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	423,921
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	560	10,685
Library Contributions Subsequent to the Measurement Date	546,039	-
Total	$ 939,462	$ 561,405

In the year ended December 31, 2026, $546,039 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
2026	$ 233,720
2027	572,462
2028	(654,706)
2029	(319,458)
Total	$ (167,982)

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, 2025 is as follows:

Valuation Date	December 31, 2024
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 MP2021 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 MP2021 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.

Note 8. Pension Plan (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/ diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

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, 2024 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real Assets	1%	0.07%
	100%	4.73%
Inflation		2.40%
Expected Arithmetic Normal Return		7.13%

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)	$ 3,285,359	$ (643,769)	$ (3,941,814)

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. On September 10, 2025, the Library entered into a new lease for its administrative office. During the year ended December 31, 2025, the Library recorded a gain on termination of the former administrative office lease in the amount of $104,196. At December 31, 2025, the value of the right-to-use assets was $2,012,375 and accumulated amortization was $926,716. A summary of changes in the Library's lease liabilities during 2025 is as follows:

	December 31, 2024	Additions/ Changes	Retirements/ Payments	December 31, 2025	Due Within One Year
Lease Liabilities	$ 992,447	$ 803,130	$ (635,616)	$ 1,159,961	$ 146,997
Total	$ 992,447	$ 803,130	$ (635,616)	$ 1,159,961	$ 146,997

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
2026	$ 146,997	$ 68,235
2027	152,162	64,960
2028	127,747	56,404
2029	29,225	52,188
2030	33,520	49,828
2031 - 2035	246,210	203,387
2036 - 2040	424,100	84,578
Total	$ 1,159,961	$ 579,580

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.

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, 2025, the Library contributed $67,891 to the plan on behalf of the retirees.

Employees Covered by Benefit Terms
At December 31, 2025, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	20
Active Plan Members	110
Total	130

Total OPEB Liability
The Library's total OPEB liability of $1,499,618 was determined by an actuarial valuation as of December 31, 2024 and measured as of December 31, 2025.

Actuarial Assumptions and Other Inputs
The total OPEB liability at December 31, 2025 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.7%
Salary Increases, Average Including Inflation	2.45%, including inflation
Investment Rate of Return	4.08% annually (beginning of year) 4.83% annually (end of year)
Healthcare Cost Trend Rates	
Pre Medic and Medical and Rx	7.75% decreasing to an ultimate rate of 4.0%
Stop Loss Fees	7.75% decreasing to an ultimate rate of 4.0%
Administrative Fees	4.0%
Mortality Rates	Pub-2010 mortality table with generational scale MP-2021

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, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of ongoing evaluations of the assumptions.

Changes in the Total OPEB Liability

	Net Liability
Balance at January 1, 2024	$ 1,529,409
Changes for the Year	
Service Cost	94,794
Interest Cost	64,883
Differences between Expected and Actual Experience	(121,577)
Changes in Assumptions	-
Benefit Payments	(67,891)
Net Changes for the Year	(29,791)
Balance as of December 31, 2025	$ 1,499,618

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 (3.83%) or one percentage point higher (5.83%) than the current discount rate:

	1.0% Decrease	Discount Rate 4.83%	1.0% Increase
Net OPEB Liability	$ 1,669,000	$ 1,499,618	$ 1,354,000

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

	1.0% Decrease	Healthcare Cost Trend Rates	1.0% Increase
Net OPEB Liability	$ 1,381,000	$ 1,499,618	$ 1,646,000

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, 2025, the Library recognized OPEB expense of $99,406. At December 31, 2025, 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	$ -	$ 393,941
Differences between Actual and Expected Experience	-	551,029
Total	$ -	$ 944,970

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
2026	$ (93,484)
2027	(93,484)
2028	(93,484)
2029	(93,484)
2030	(93,484)
2030	(477,550)
Total	$ (944,970)

Note 12. Compensation of Board Members

No compensation was paid to board members for the year ended December 31, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH LIBRARY
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 2025

	Budgetary Amounts Original	Budgetary Amounts Final	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net	$ 12,500,000	$ 12,970,392	$ 12,556,476	$ (413,916)
Intergovernmental Revenue - State Revenue Sharing	264,302	269,573	225,707	(43,866)
Fines and Fees	99,500	108,834	173,943	65,109
Donations	30,000	57,834	104,520	46,686
Grants	-	-	50,163	50,163
Earnings on Investments	179,000	191,745	16,126	(175,619)
Miscellaneous Revenue	2,120	3,304	2,563	(741)
Total Revenues	13,074,922	13,601,682	13,129,498	(472,184)
Expenditures				
Library				
Personnel Services	8,421,480	8,083,100	8,279,357	(196,257)
Operating Services	3,067,363	2,956,413	3,338,740	(382,327)
Debt Service				
Principal	-	-	143,235	(143,235)
Interest	-	-	65,168	(65,168)
Capital Outlay	1,833,500	2,451,436	1,780,376	671,060
Total Expenditures	13,322,343	13,490,949	13,606,876	(115,927)
Excess (Deficiency) of Revenues Over Expenditures	(247,421)	110,733	(477,378)	(588,111)
Other Financing Sources (Uses)				
Right-of-Use Assets	-	-	(803,130)	(803,130)
Leases	-	-	803,130	803,130
Total Other Financing Sources (Uses)			-	-
Net Change in Fund Balance	$ (247,421)	$ 110,733	(477,378)	$ (588,111)
Fund Balance, Beginning of Year			19,158,580	
Fund Balance, End of Year			$ 18,681,202	

See independent auditor’s report.

ST. TAMMANY PARISH LIBRARY
Schedule of Library's Proportionate Share of the
Net Pension Liability (Asset)
For the Year Ended December 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Library's Portion of the Net Pension Liability (Asset)	**0.640166%**	0.623876%	0.644107%	0.628558%	0.618277%	0.617355%	0.638432%	0.649030%	0.640436%	0.632207%
Library's Proportionate Share of the Net Pension Liability (Asset)	**$ (643,769)**	$ 594,381	$ 2,479,033	$ (2,960,781)	$ (1,084,095)	$ 29,062	$ 2,833,590	$ (481,741)	$ 1,318,986	$ 1,664,151
Library's Covered Payroll	**$ 4,777,648**	$ 4,291,071	$ 4,299,875	$ 3,961,970	$ 4,056,004	$ 3,941,826	$ 3,669,200	$ 3,745,040	$ 3,613,937	$ 3,375,696
Library's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	**-13.47%**	13.85%	57.65%	-74.73%	-26.73%	0.74%	77.23%	-12.86%	36.50%	49.30%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	**101.97%**	98.03%	91.73%	110.46%	104.00%	99.88%	88.86%	101.97%	94.15%	92.23%

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

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Library's Contributions to Defined Benefit Pension Plan
For the Year Ended December 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	**$ 542,622**	$ 541,992	$ 520,757	$ 505,163	$ 505,912	$ 507,438	$ 453,715	$ 421,958	$ 468,130	$ 469,812
Contributions in Relation to the Contractually Required Contribution	**(542,622)**	(541,992)	(520,757)	(505,163)	(505,912)	(507,438)	(453,715)	(421,958)	(468,130)	(469,812)
Contribution Deficiency (Excess)	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Library's Covered Payroll	**$ 4,958,590**	$ 4,777,648	$ 4,291,071	$ 4,299,875	$ 3,961,970	$ 4,056,004	$ 3,941,826	$ 3,669,200	$ 3,745,040	$ 3,613,937
Contributions as a Percentage of Covered Payroll	**10.94%**	11.34%	12.14%	11.75%	12.77%	12.51%	11.51%	11.50%	12.50%	13.00%

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

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	**$ 94,794**	$ 164,588	$ 146,688	$ 104,994	$ 102,936	$ 88,959	$ 80,374	$ 77,208
Interest Cost	**64,883**	80,842	81,855	29,825	28,879	34,475	43,063	36,125
Difference between Expected and Actual Experience	**(121,577)**	(472,729)	-	(11,527)	-	(92,264)	-	-
Changes in Assumptions	**-**	(527,500)	101,300	655,421	9,265	108,341	121,968	(69,528)
Benefit Payments	**(67,891)**	(62,029)	(74,664)	(60,936)	(54,149)	(44,826)	(47,354)	(46,252)
Net Change in OPEB Liability	(29,791)	(816,828)	255,179	717,777	86,931	94,685	198,051	(2,447)
Total OPEB Liability - Beginning	**1,529,409**	2,346,237	2,091,058	1,373,281	1,286,350	1,191,665	993,614	996,061
Total OPEB Liability - Ending	**$ 1,499,618**	$ 1,529,409	$ 2,346,237	$ 2,091,058	$ 1,373,281	$ 1,286,350	$ 1,191,665	$ 993,614
Covered Employee Payroll	**$ 5,284,000**	$ 5,157,610	$ 4,541,000	$ 4,432,350	$ 4,356,955	$ 4,356,955	$ 3,980,000	$ 3,902,330
Net OPEB Liability as a Percentage of Covered-Employee Payroll	**28.38%**	29.65%	51.67%	47.18%	31.52%	29.52%	29.94%	25.46%

Notes to Schedule:
Benefit Changes. There were no changes of benefit terms for the year ended December 31, 2024.

Changes in Assumptions. The discount rate as of December 31, 2024 was 4.08%, an increase from 3.26% at January 1, 2024.

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, 2025

Personnel Services	
Salaries and Wages	$ 5,796,452
Employee Benefits	2,482,905
Total Personnel Services	$ 8,279,357
Operating Services	
Library Resource Acquisitions	$ 1,149,898
Maintenance of Property and Equipment	514,318
Utilities	361,678
Maintenance of Services (Buildings)	332,086
Professional Services	315,037
Insurance	298,833
Public Relations/Programming	140,382
Operating Supplies	222,107
Communications	95,008
Travel and Continuing Education	64,915
Building and Equipment Leases	138,739
Advertising, Dues, and Subscriptions	63,047
Promotional Production	21,581
Printing, Duplicating, and Binding	23,621
Signage	1,678
Total Operating Services	$ 3,338,740
Capital Outlay	
Transfer to Parish	$ 416,903
Capital Outlay - Library Resource Acquisitions	414,092
Capital Outlay - Non-Book Acquisitions	949,381
Total Capital Outlay	$ 1,780,376

See independent auditor’s report.

ST. TAMMANY PARISH LIBRARY
Schedule of Governing Board
For the Year Ended December 31, 2025

Board of Control	Term Expiration	Compensation
Charles Branton, President 931 Camphill Dr. Abita Springs, LA 70420	June 1, 2026	$-0-
Glenn Baham, Vice President 31237 Lydia St. Lacombe, LA 70445	June 1, 2030	$-0-
Tamarah Myers, Secretary 525 Beau Chene Dr. Mandeville, LA 70471	June 1, 2028	$-0-
Penny Petre 19331 Hector St. Mandeville, LA 70471	June 1, 2029	$-0-
Dinah Thanars 65078 Bancke St. Pearl River, LA 70452	June 1, 2030	$-0-
Travis Thompson 448 Pine Shadows Dr. Slidell, LA 70458	June 1, 2027	$-0-
Mike Cooper, Parish President 21490 Koop Dr. Bldg. A Mandeville, LA 70471	December 31, 2027	$-0-
Ann Shaw 404 Twin River Drive Covington, LA 70433	February 6, 2025	$-0-
Pam Georges 332 Sandalwood Drive Mandeville, LA 70448	May 2, 2025	$-0-
Jill Roland Kesler 427 N. Theard Street Covington, LA 70433	June 1, 2025	$-0-

See independent auditor's report.

Agency Head
Kelly LaRocca, Director (January 1, 2025 to October 8, 2025)

Purpose	Amount
Salary	$102,476
Benefits - Insurance	$0
Benefits - Retirement	$8,908
Benefits - Other	$0
Car Allowance	$0
Vehicle Provided by Government	$0
Per Diem	$0
Reimbursements	$0
Travel	$2,738
Registration Fees	$0
Conference Travel	$0
Continuing Professional Education Fees	$0
Housing	$0
Unvouchered Expenses	$0
Special Meals	$0

Tanya DiMaggio, Assistant Director of Support Services (October 9, 2025 to December 31, 2025)

Purpose	Amount
Salary	$26,710
Benefits - Insurance	$0
Benefits - Retirement	$2,953
Benefits - Other	$0
Car Allowance	$0
Vehicle Provided by Government	$0
Per Diem	$0
Reimbursements	$0
Travel	$244
Registration Fees	$0
Conference Travel	$0
Continuing Professional Education Fees	$0
Housing	$0
Unvouchered Expenses	$0
Special Meals	$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, 2025

Brent Geiger, Director of Public Services (October 9, 2025 to December 31, 2025)

Purpose	Amount
Salary	$28,066
Benefits - Insurance	$0
Benefits - Retirement	$3,102
Benefits - Other	$0
Car Allowance	$0
Vehicle Provided by Government	$0
Per Diem	$0
Reimbursements	$0
Travel	$258
Registration Fees	$0
Conference Travel	$0
Continuing Professional Education Fees	$0
Housing	$0
Unvouchered Expenses	$0
Special Meals	$0

See independent auditor’s report.

MAULDIN & JENKINS
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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, 2025, 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 15, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

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Mauldin & Jenkins

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 the 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.

Mauldin & Jenkins, LLC

Baton Rouge, LA
April 15, 2026

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.

Prior Year Findings

None.

MAULDIN & JENKINS

CPAs & ADVISORS

AGREED-UPON PROCEDURES REPORT

St. Tammany Parish Library

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2025 - December 31, 2025

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, 2025 through December 31, 2025. 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, 2025 through December 31, 2025. 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 Library's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the Library's operations:

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

iii. ***Disbursements***, including processing, reviewing, and approving.

iv. ***Receipts/Collections*,** including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

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, P-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) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the Library'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 (IT) 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 observed no exceptions in the performance of these procedures.

2) Board (or Finance Committee, if applicable)

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, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month 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. *Alternately, for those entities reporting on the non-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 Library'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 observed no exceptions in the performance of these procedures.

3) Bank Reconciliations

A. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the Library's main operating account. Select the Library'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, 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 within 1 month of the date the reconciliation was prepared (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 observed 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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

   i. Employees that are responsible for cash collections do not share cash drawers/registers;

   ii. Each employee responsible for collecting cash is not 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 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 enforced 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). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc*. Obtain supporting documentation for each of the 10 deposits and:

   i. Observe that receipts are sequentially pre-numbered.

   ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

   iii. Trace the deposit slip total to the actual deposit per the bank statement.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

v. Trace the actual deposit per the bank statement to the general ledger.

Results: We noted that employees do share cash drawers at each branch. We observed 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, 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.

C. For each location selected under procedure #5A above, obtain the Library'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 that supporting documentation indicates that deliverables included on the invoice were received by the Library, 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 Library'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 Library's policy, and (b) approved by the required number of authorized signers per the Library's policy.

Results: We observed 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) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval 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 (i.e., 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.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C, identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

Results: We observed 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 on 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 observed 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. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

i. Observe 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 observed 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/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 Library's cumulative leave records; and

   iv. Observe whether the rate paid to the employees or officials agree 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/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the Library's policy on termination payments. Agree the hours to the employee's or officials' cumulative leave records, agree the pay rates to the employee's or officials' authorized pay rates in the employee's or officials' personnel files, and agree the termination payment to Library 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 observed no exceptions in the performance of these procedures.

10) Ethics

A. Using the 5 randomly selected employees/official 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 Library maintains documentation which demonstrates that each employee and official were notified of any changes to the Library'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 observed 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 observed that this procedure is not applicable as the Library does not have debt.

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 Library reported the misappropriation(s) to the Legislative Auditor and the district attorney of the parish in which the Library is domiciled as required by R.S. 24:523.

B. Observe that the Library 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 observed no exceptions in the performance of these procedures.

13) Information Technology Disaster Recovery/Business Continuity

A. Obtain and inspect the Library's most recent documentation that it has backed up its critical data (if 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 note stored on the government's local server or network, and (c) was encrypted.

B. Obtain and inspect the Library's most recent documentation that it has tested/verified that its backups can be restored (if 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.

C. Obtain a listing of the Library'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.

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

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 . The requirements are as follows:

   i. Hired before June 9, 2020 - completed the training; and

   ii. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Results: We performed the 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 Library has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the Library's premises if the Library does not have a website).

C. Obtain the Library'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 observed that the report did not include item Cv. We observed no other 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.

Mauldin & Jenkins, LLC

Baton Rouge, LA
April 15, 2026

ST. TAMMANY PARISH LIBRARY

Discover what's inside

St. Tammany Parish Library Board of Control

Resolution No. 26-018

A resolution authorizing the implementation of a dummy book system for certain library materials currently maintained behind the circulation desk and establishing the dummy book system as the policy for future materials voted to be maintained behind the circulation desk.

July 27th, 2026

SPONSOR: Mr. Thompson

WHEREAS, on April 20, 2026, the St. Tammany Parish Library Board of Control passed Resolution No. 26-010, which placed sixty-three (63) books behind the circulation desk; and

WHEREAS, on May 18, 2026, the Board passed Resolution No. 26-011, which placed one (1) additional book behind the circulation desk; and

WHEREAS, members of the public have recommended, including by email correspondence to Board members and during prior Board meetings, that the Library consider a dummy book system for materials maintained behind the circulation desk; and

WHEREAS, a dummy book system would allow patrons browsing the shelves to see a placeholder for each applicable title and request the item from staff, while continuing to address concerns regarding compliance with Louisiana R.S. 25:225 and laws governing access by minors to sexually explicit material; and

WHEREAS, the Board recognizes that some patrons believe a dummy book system would improve practical visibility and ease of locating these materials through browsing; and

WHEREAS, the Board further desires that, if additional materials are later voted by the Board to be maintained behind the circulation desk, the dummy book system established by this resolution shall apply to those future materials as a continuing policy unless otherwise amended by the Board; and

WHEREAS, any cover, image, description, or other content placed on a dummy book or shelf placeholder should not itself contain sexual content or sexually explicit material as contemplated by Louisiana R.S. 25:225; and

WHEREAS, this proposal is intended as a compromise measure responsive to public recommendations and shall not be construed as an acknowledgment or agreement by the Board, or by any individual Board member, that maintaining these materials behind the circulation desk unlawfully limits or restricts patron access; and

WHEREAS, the estimated cost to create and implement the dummy book system is One Thousand Two Hundred Twenty-Three Dollars and Eighty-Eight Cents ($1,223.88), and implementation will also require staff time; and

WHEREAS, the Board desires to authorize the use of additional funds if reasonably necessary to complete implementation of the dummy book system in an effective and orderly manner.

NOW, THEREFORE, BE IT RESOLVED by the St. Tammany Parish Library Board of Control that the Library is authorized to implement a dummy book system for the sixty-four (64) materials currently maintained behind the circulation desk pursuant to Resolution Nos. 26-010 and 26-011, and for any future materials that the Board may vote to maintain behind the circulation desk.

BE IT FURTHER RESOLVED that the dummy book system may include shelf placeholders, dummy book covers, or substantially similar physical indicators that identify the applicable titles for browsing patrons and direct patrons to request the actual materials from Library staff, provided that any cover, image, description, or other content used on the dummy book or placeholder shall not itself contain sexual content or sexually explicit material as contemplated by Louisiana R.S. 25:225.

BE IT FURTHER RESOLVED that this dummy book system shall serve as the Board's policy for future books or other library materials that may be voted by the Board to be maintained behind the circulation desk, unless and until the Board amends, replaces, or rescinds this policy by subsequent action.

BE IT FURTHER RESOLVED that the Board authorizes expenditure of approximately One Thousand Two Hundred Twenty-Three Dollars and Eighty-Eight Cents ($1,223.88) for materials and supplies necessary to implement the dummy book system, together with such staff time as may be necessary for creation, labeling, catalog coordination, placement, and ongoing maintenance.

BE IT FURTHER RESOLVED that the Library Director, or designee, is authorized to approve additional reasonable expenditures if the final cost exceeds the estimate, provided such expenditures are necessary to complete the dummy book system and remain within available budgeted funds or other funds lawfully available for that purpose.

BE IT FURTHER RESOLVED that implementation of this resolution shall not alter, rescind, or otherwise amend Resolution Nos. 26-010 or 26-011 except to the extent necessary to provide shelf visibility through the dummy book system described herein.

BE IT FURTHER RESOLVED that this resolution is adopted as a good-faith effort to address public feedback and to meet community concerns in the middle while preserving the Board's prior determinations regarding the placement of the affected materials.

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 27th DAY OF JULY 2026, AT A REGULAR MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

____

Charles Branton, Board President

St. Tammany Parish Library Board of Control

Resolution No. 26-019

Resolution to Adopt a Compensatory Time Policy for Eligible Employees

July 27th, 2026

SPONSOR: Mr. Baham

WHEREAS, the St. Tammany Parish Library Board of Control recognizes the importance of maintaining efficient and flexible staffing practices to support Library operations and public service; and

WHEREAS, Library staff have expressed support for the implementation of compensatory time procedures for eligible employees in order to provide greater scheduling flexibility and improve operational efficiency; and

WHEREAS, supervisory staff have discussed the proposed compensatory time structure with employees under their supervision and have indicated general support for the policy change; and

WHEREAS, the proposed policy revisions would provide compensatory time for non-exempt employees in accordance with the Fair Labor Standards Act and applicable law, while also establishing administrative compensatory time procedures for exempt employees; and

WHEREAS, the Board of Control finds that adopting compensatory time procedures will promote flexibility in scheduling, assist with staffing demands, and support employee morale while maintaining responsible administrative oversight;

NOW THEREFORE BE IT RESOLVED that the St. Tammany Parish Library Board of Control hereby repeals and replaces Policy Code 2-213 in the St. Tammany Parish Library Employee Handbook with the policy attached hereto and incorporated herein as follows:

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 27th DAY OF JULY 2026, AT A REGULAR MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

____
Charles Branton, Board President

ADMINISTRATIVE OFFICE
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ABITA SPRINGS (985) 893-6285 BUSH (985) 886-3588 CAUSEWAY (985) 626-9779 COVINGTON (985) 893-6280
FOLSOM (985) 796-9728 LACOMBE (985) 882-7858 LEE RD (985) 893-6284 MADISONVILLE (985) 845-4819
MANDEVILLE (985) 626-4293 PEARL RIVER (985) 863-5518 SLIDELL (985) 646-6470 SOUTH SLIDELL (985) 781-0099

Original Policy

St. Tammany Parish Library	**Code: 2-213** **Section: II. Your Employment at St. Tammany Parish Library**
Approved:	**Subject: Overtime Pay**

OVERTIME PAY

Nonexempt employees shall be compensated for overtime at one and one half times the employee's regular hourly rate, provided the employee has worked a full forty-hour week, excluding holiday, sick, vacation, and all/any other type of paid leave. I.e., the employee must work forty hours prior to becoming eligible for overtime pay status.

Overtime is never at the discretion of the employee. It shall only be incurred and paid at the direction of the Library Director, Assistant Library Director, or through your immediate supervisor. Employees must have their supervisor's approval to work overtime. Employees should not begin work before their scheduled starting time, continue working after their scheduled finishing time, work through their lunch break, take work home, or do any other overtime work without prior, written supervisory authorization. Failure to obtain permission prior to working overtime will result in disciplinary action up to and including dismissal.

Previous Revision:	**Previous Review:**

ISSUED:	**REVISED:**	**PAGE 1 OF 1 PAGE**

St. Tammany Parish Library	Code: 2-213 Section: II. Your Employment at St. Tammany Parish Library
Approved:	**Subject: Overtime Pay**

OVERTIME PAY

General

Authorized overtime worked by non-exempt employees shall be compensated through compensatory time accrual in accordance with applicable law and library policy. Although exempt employees are not eligible for overtime compensation under the Fair Labor Standards Act, exempt employees may receive compensatory time as an administrative benefit for approved additional hours worked beyond their normal work schedule.

Non-Exempt Employees

Non-exempt employees are eligible for overtime compensation in accordance with the Fair Labor Standards Act. All overtime-eligible employees shall be compensated at the rate of one and one-half (1.5) hours for all hours physically worked over forty (40) in a workweek. Vacation, sick leave, holiday leave, and any other type of paid leave shall not count as hours worked for purposes of calculating overtime eligibility.

Compensation for overtime shall be provided in the form of compensatory time unless otherwise required by law or approved by the Library Director. Compensatory time shall accrue at the rate of one and one-half (1.5) hours for each authorized overtime hour worked.

1. The maximum allowed accumulation of compensatory time for non-exempt employees is two hundred forty (240) hours.

2. An employee's supervisor must approve overtime in advance. Employees who work overtime without prior approval may be subject to disciplinary action.

3. Overtime or compensatory time earned shall be accrued on the next regularly scheduled payroll date.

Previous Revision:	Previous Review:

4. Requests to use compensatory time balances must be made through the Library's designated time off request procedure.

5. Upon termination of employment, a non-exempt employee shall be paid for accrued compensatory time at the employee's applicable hourly rate of pay.

6. Employees must use and exhaust accrued compensatory time before requesting unpaid leave.

Exempt Employees

Exempt employees are exempt from the overtime provisions of the Fair Labor Standards Act and are not eligible for overtime compensation. However, as an administrative benefit, exempt employees may receive compensatory time on a straight-time basis for approved hours worked beyond their normal work schedule.

Compensatory time for exempt employees shall accrue at the rate of one (1) hour of compensatory time for each approved additional hour worked.

1. Compensatory time for exempt employees must be approved by the employee's supervisor or the Library Director.

2. Vacation, sick leave, holiday leave, and any other type of paid leave shall not count as hours worked for purposes of compensatory time accrual.

3. No exempt employee may accrue more than forty (40) hours of compensatory time at any given time.

4. Exempt employees may roll over no more than twenty (20) hours of compensatory time from year to year. Unused time above this cap is permanently forfeited. Employees shall be given a reasonable opportunity to utilize accrued compensatory time prior to any end-of-year reduction or forfeiture.

5. The Library Director or designee may waive the restrictions in items 3 and 4 when necessary due to extraordinary circumstances, emergencies, or operational needs.

6. Requests to use compensatory time balances must be made through the Library's designated time off request procedure.

7. Employees must use and exhaust accrued compensatory time before requesting unpaid leave.

8. Compensatory time accrued by exempt employees and has no cash value and shall not be paid out in cash under any circumstances, including upon separation or termination of employment.

9. Exempt compensatory time balances are not vested property rights and are subject to forfeiture or modification at the discretion of the Library Board of Control

Extraordinary Circumstances

In extraordinary circumstances, emergencies, or situations necessary to maintain the Library's operational integrity, the Library Director may authorize or waive restrictions on compensatory time accrual or use. Such authorization should be reviewed on a case-by-case basis and documented in writing.

St. Tammany Parish Library Board of Control

Resolution No. 26-020

Resolution to Amend Section 103 in the Rules and Regulations of the St. Tammany Parish Library Board of Control

July 27th, 2026

SPONSOR: Mr. Branton

WHEREAS, the Board of Control of the St. Tammany Parish Library is authorized to adopt and amend its Rules and Regulations; and

WHEREAS, the Board finds it necessary to amend Section 103 of the Rules and Regulations to clarify the meaning of the term "Director" for purposes of administering the Rules and Regulations;

NOW THEREFORE BE IT RESOLVED by the Board of Control of the St. Tammany Parish Library that Section 103 of the St. Tammany Parish Library Rules and Regulations is hereby amended as set forth in the attached revision, which is incorporated herein by reference.

BE IT FURTHER RESOLVED that this amendment shall become effective immediately upon its adoption.

Section 103. Office and Agent

The registered Office of the St. Tammany Parish Library is 1112 W. 21st Avenue, Covington, Louisiana, and may be changed by a majority of the Board.

The agent of the Board upon whom service of process can be made shall be the Head Librarian, hereinafter referred to as "the Director."

<u>In the absence of a permanent Library Director, the Board shall appoint one or more Interim Library Directors to perform all administrative and legal duties of this position as provided in La. R.S. 25:215 and these Rules and Regulations. For purposes of these Rules and Regulations, the term "Director" includes the Library Director and any Interim Library Director designated by the Board to act in the capacity of Director.</u>

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 27th DAY OF JULY 2026, AT A REGULAR MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

____
Charles Branton, Board President

St. Tammany Parish Library Board of Control

Resolution No. 26-021

Resolution to Amend the Meeting Room Policy

July 27th, 2026

SPONSOR: Mr. Branton

WHEREAS, the St. Tammany Parish Library Board of Control recognizes the importance of maintaining meeting room policies that support lawful public use of library facilities while preserving normal library operations and public access; and

WHEREAS, the Board of Control finds it necessary to clarify application requirements, sponsorship restrictions, and fee provisions relating to use of Library meeting room facilities; and

WHEREAS, the Board of Control further recognizes the need to ensure compliance with applicable Louisiana law governing the use of public resources and public property for political purposes, including La. Const. Art. VII, §14 and La. R.S. 18:1465; and

WHEREAS, the Board of Control has also considered revisions relating to the prohibition of alcohol use within Library meeting room facilities in order to maintain appropriate operational standards within Library facilities; and

WHEREAS, the proposed revisions will promote consistent administrative oversight, operational flexibility, and uniform application of meeting room procedures throughout the Library system;

NOW THEREFORE BE IT RESOLVED that the St. Tammany Parish Library Board of Control hereby amends Section 203, Meeting Rooms, of the St. Tammany Parish Library Rules and Regulations Manual with the revisions attached hereto and incorporated herein as follows:

Section 203. Meeting Rooms

A. Purpose of Meeting Rooms

The primary purpose of library meeting rooms is to provide space for library meetings and programs that promote the mission of the St. Tammany Parish Library. When the rooms are not being used by the library or its affiliate groups, they will be available for use by other groups for lawful, non-commercial uses.

B. Accepted Uses

St. Tammany Parish Library meeting rooms may be used for: educational, governmental, cultural, intellectual, community meetings, forums, presentations, and similar activities.

C. Unacceptable Uses

St. Tammany Parish Library meeting rooms may not be used for:

1. Any purpose that interferes with the operation of the library.

2. Programs involving sales, advertising, solicitation of goods and services, or promotion of commercial products or services, except for book sales by Friends of the Library group and Library sponsored programs such as book signings.

3. Social gatherings such as company parties, family reunions or birthday parties. Weddings and wedding receptions are also not allowed.

4. Any illegal acts.

5. Any gaming activities such as bingo, card clubs or the like.

6. Legal depositions

D. General Provisions, Rules, and Polices

1. All meetings shall be open to the public.

2. Any use of the St. Tammany Parish Library meeting room that is contrary to the mission of the library is strictly prohibited.

3. Money or anything of value cannot be exchanged as an attendance fee or inducement to attend an event in the St. Tammany Parish Library meeting room. This includes before, during, or after a meeting, both on and off of library property.

4. All weapons and tobacco products are strictly prohibited on library property. Alcohol is prohibited.~~, except in specifically approved library functions approved by the Library Director.~~

5. Meeting rooms are only available during normal library hours. All meeting rooms must be cleared 15 minutes prior to library closing time. Exceptions may be made at the discretion of the Director upon receiving a written request from affiliated groups and occasionally for non-affiliated groups in special circumstances.

6. Set up of meeting rooms may not occur until the regularly scheduled opening time. Exceptions may be made at the discretion of the Director.

7. Normal operation of the library is not to be disrupted by users of the meeting room.

8. ~~Meetings will not be publicized in a manner that suggests library sponsorship or affiliation. The library does not disseminate information for non-library sponsored meetings or sign up participants for non-library sponsored meetings. Exceptions may be made at the discretion of the Director for information from affiliated groups for inclusion on the STPL website~~. Meetings or activities shall not be publicized, conducted, or represented in any manner that suggests library sponsorship, endorsement, affiliation, or participation. The library does not disseminate information for non-library sponsored meetings or sign up participants for non-library sponsored meetings. Exceptions may be made at the

discretion of the Director for information from affiliated groups for inclusion on the STPL website.

9. Meeting rooms will be reserved only to adults. Youth groups are welcome to use the meeting rooms if a responsible adult reserves the room and supervises the group at all times.

10. Chairs and tables are available for meeting room use. It is the responsibility of the group using the meeting room to set up or take down chairs and tables. Library staff cannot assist with this task.

11. Groups are welcome to bring their own equipment. A drop down screen is available in the meeting rooms at the Slidell, South Slidell, Causeway, Madisonville and Covington Branches. All meeting rooms have a dry erase board available.

12. Meeting rooms shall be left in an orderly condition. All furniture shall be put back in its original position. All trash must be removed from the meeting room before the group leaves.

13. Materials are not to be attached to walls, windows, doors or furnishings.

14. A responsible group member will take a headcount of all persons in attendance. The headcount should be given to a staff member at the circulation desk so the number can be recorded for administrative purposes.

15. Any breakage or damage to library building or property shall be paid for by the group using the meeting room. The person signing the meeting room application will be held responsible.

16. Failure to comply with meeting room policies and rules will result in the immediate termination of meeting room privileges.

17. The Library may assess fees for certain uses of meeting room facilities, including but not limited to political, promotional, private, or other non-traditional uses as determined by Library administration.

18. Applicable fees shall be established administratively based upon estimated operational and administrative costs associated with meeting room use and shall be applied uniformly.

19. Use of meeting rooms for political purposes shall require payment of applicable fees in accordance with La. Const. Art. VII, §14 and La. R.S. 18:1465.

20. Additional reasonable conditions related to meeting room use may be imposed by the Library when necessary to protect Library property, operations, or public safety.

21. Fee schedules and related administrative procedures may be established and revised as necessary for implementation of this policy. The current approved fee for political or other non-traditional use of meting room facilities shall be $30 per hour, assessed in one-half hour increments.

E. Reservation of Meeting Room

Meeting rooms are scheduled on a first-come, first-served basis. Meeting rooms are for groups of 5 or more.

An application is made on the form provided by the library and is submitted by a primary representative of the applicant group. This representative is responsible for the conduct of the group and adherence to meeting room rules as well as payment of any fee associated with the use of the meeting room. Applications must accurately describe the nature and purpose of the proposed meeting or activity. Use of library meeting rooms for political purposes without payment of applicable fees is prohibited pursuant to La. Const. Art. VII, §14 and La. R.S. 18:1465. Applications involving political purposes shall be identified as such on the application form and shall be subject to applicable fees and requirements established by the Library.

An inquiry of availability or completed meeting room application does not constitute a reservation. A room is reserved only after the Branch Manager has approved the application in writing.

Applications shall be made no further than sixty (60) days in advance, or no later than three (3) working days before the meeting date.

Meeting room use by non-library sponsored groups is for specific events rather than for regularly scheduled, ongoing meetings, except for affiliated groups at the discretion of the Director

F. Cancellation of Meeting Room Reservation

Library staff shall be notified of meeting cancellations by the representative of the organization.

The library reserves the right to cancel reservations if the room is needed for library programming. The Library will make every effort to avoid cancellations but does reserve that right.

Meeting room use may also be canceled with no notice due to circumstances beyond the library's control including inclement weather, acts of God, vandalism, or needed emergency repairs.

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 27th DAY OF JULY 2026, AT A REGULAR MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

____
Charles Branton, Board President

ADMINISTRATIVE OFFICE
1112 WEST 21ST AVENUE COVINGTON, LA 70433
PHONE: (985) 871-1220 FAX: (985) 871-1224

ABITA SPRINGS (985) 893-6285 BUSH (985) 886-3588 CAUSEWAY (985) 626-9779 COVINGTON (985) 893-6280
FOLSOM (985) 796-9728 LACOMBE (985) 882-7858 LEE RD (985) 893-6284 MADISONVILLE (985) 845-4819
MANDEVILLE (985) 626-4293 PEARL RIVER (985) 863-5518 SLIDELL (985) 646-6470 SOUTH SLIDELL (985) 781-0099

St. Tammany Parish Library Board of Control

Resolution No. 26-022

Resolution to Amend the Location of the October 2026 Regular Board Meeting

July 27th, 2026

SPONSER: Mr. Branton

WHEREAS, the Library Board of Control previously adopted its 2026 meeting schedule by resolution; and

WHEREAS, the previously designated location for the October 19, 2026, regular meeting is unavailable; and

WHEREAS, the Library Board of Control finds it necessary to amend its 2026 meeting schedule to provide for the continued conduct of its regular public meetings;

NOW, THEREFORE BE IT RESOLVED that the Library Board of Control hereby amends its 2026 meeting schedule by revising the October 2026 regular meeting as follows:

~~October 19, 2026 – Koop Drive Council Chambers~~

October 19, 2026 – Madisonville Branch Library

BE IT FURTHER RESOLVED that all other provisions of the previously adopted 2026 meeting schedule shall remain in full force and effect.

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 THIS 27th DAY OF JULY, 2026 AT A REGULAR MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

____
Charles Branton, Board President

St. Tammany Parish Library Board of Control

Resolution No. 26-023

Resolution to Amend the Limits of Library Use Policy

July 27th, 2026

SPONSOR: Mr. Branton

WHEREAS, the St. Tammany Parish Library Board of Control recognizes that access to library resources is essential to education, lifelong learning, workforce development, and civic engagement for all residents of St. Tammany Parish; and

WHEREAS, the Board of Control finds that overdue fines may create barriers to library use for some patrons and may discourage the return use of Library services and materials; and

WHEREAS, the Board of Control desires to promote equitable access to Library collections and services by eliminating financial obstacles that may prevent patrons from fully utilizing Library resources; and

WHEREAS, the Board of Control also finds it necessary to establish and clarify fees associated with printing services, Makerspace services, and other services utilizing consumable materials in order to ensure consistent administration and appropriate cost recovery; and

WHEREAS, the Board of Control further recognizes that the administrative costs associated with collecting overdue fines may exceed the financial benefit derived from such fines; and

WHEREAS, the elimination of overdue fines will return additional financial resources to Library patrons while encouraging continued engagement with Library services; and

WHEREAS, materials not returned to the Library shall continue to be subject to replacement charges and other recovery measures as provided by Library policy;

NOW THEREFORE BE IT RESOLVED that the St. Tammany Parish Library Board of Control hereby amends Section 209, Limits of Library Use, of the Library Rules and Regulations Manual, effective August 3, 2026, with the revisions attached hereto and incorporated herein as follows:

Section 209. Limits of Library Use

B. Overdue ~~fees~~ Materials

~~Any patron having overdue materials shall be prohibited from checking out additional materials until the total fines accrued for overdue materials is less than $5.00 and all materials are returned.~~

~~A bill for the replacement cost of a long overdue item will be sent to the patron after an item is 90 days overdue.~~

~~Partial payments may be made on the cost of overdue items.~~

~~Patrons may check out additional materials when the total of fines and fees is below $5.00.~~

~~Fines for overdue materials are listed below. There is a 3-day grace period – if items are returned within the 3 days. On the fourth day, fines begin inclusive of the 3-day grace period.~~

1. ~~Books and Audios $.10 (10 cents) per day up to a max of $5.00~~
2. ~~Magazines $.10 (10 cents) per day up to a max of $5.00~~
3. ~~Compact Discs $.10 (10 cents) per day up to a max of $5.00~~
4. ~~Audio Visual $.25 (25 cents) per day up to a max of $5.00~~
5. ~~Inter-library Loan Materials $1.00 per day.~~

~~Exception: Patrons of the Books by Mail and Lobby Stop services shall not be charged overdue fines.~~

Patrons are asked to return items by the due date or to renew those items before or on the due date.

The St. Tammany Parish Library does not charge overdue fines. Items not returned for more than 45 (forty-five) days past the due date are subject to the replacement cost of the material(s).

A replacement fee for an item more than 45 (forty-five) days past the due date will be billed to the library patron who has the item checked out.

Parents or legal guardians are responsible for all assessed library replacement fees for minor children.

Patron accounts will return to good standing upon return of all overdue items.

Any patron having billed materials shall be prohibited from checking out additional materials until the total replacement fees accrued for overdue materials is less than $5.00 or all materials are returned.

Partial payments may be made on replacement fees.

Patrons may check out additional materials when the total of fees is below $5.00.

Materials loaned via ILL to St. Tammany Parish Library for use by local borrowers fall under St. Tammany Parish Library overdue policies. However, borrowers will be held responsible for all special assessments placed by lending institutions.

C. Other Fees

~~An annual fee of $30.00 (thirty dollars) shall be charged to nonresident patrons to obtain a St. Tammany Parish Library card.~~

~~Patrons, whether parish residents or out of parish library card holders, shall be charged a fee of $3.00 (three dollars) to replace a lost, damaged, or stolen card.~~

~~Patrons are required to pay for lost items, damaged items, or missing parts.~~

- ~~Partial payments may be made on the cost of a lost item, but the patron may not check out additional materials until the fees on the patron's account are below $5.00 (five dollars).~~
- ~~Fines on lost items will be waived at the time the patron pays for the item.~~
- ~~The lending library will set the cost of a lost Interlibrary Loan item.~~
- ~~Exception: Patrons of the Books by Mail and Lobby Stop services shall not be charged damaged fees or replacement costs.~~

~~Black and white printing from PCs, Mobile Devices, Internet, Microforms is $.10 (10 cents)/per page.~~

~~Color printing from PCs, Mobile Devices, Internet, Microforms is $.50 (50 cents) per page.~~

~~Each patron is given $.50 (fifty cents) per day towards five (5) black and white prints or 1 (one) color print.~~

~~Exception: Patrons who are United States Military active duty service members, reservists, and veterans and members of the Louisiana National Guard shall not be charged fees to print with identification determined by staff. Identification accepted include: Common Access Card, Uniformed Services ID Card, Veteran ID Card, Veteran Health Identification Card, Department of Defense Identification Card, or a Veteran's designation on a state-issued driver's license or ID.~~

~~There are no fees for sending and receiving faxes.~~

Out of Parish Card
An annual fee of $30.00 (thirty dollars) shall be charged to nonresident patrons to obtain a St. Tammany Parish Library card.

Replacement Card
Patrons, whether parish residents or out of parish library card holders, shall be charged a fee of $3.00 (three dollars) to replace a lost, damaged, or stolen card.

Item Replacement
- Patrons are required to pay for lost items, damaged items, or missing parts.
- Partial payments may be made on the cost of a lost item, but the patron may not check out additional materials until the fees on the patron's account are below $5.00 (five dollars).
- The lending library will set the cost of a lost Interlibrary Loan item.
- Exception: Patrons of the Books by Mail and Lobby Stop services shall not be charged damaged fees or replacement costs.

Printing
Black and white printing from PCs, Mobile Devices, Internet, Microforms is $.15 (15 cents)/per page.

Color printing from PCs, Mobile Devices, Internet, Microforms is $.50 (50 cents) per page.

Each patron is given a $0.50 (fifty-cent) daily credit toward black and white or color printing.

Exception: Patrons who are United States Military active duty service members, reservists, and veterans and members of the Louisiana National Guard shall not be charged fees to print with identification determined by staff. Identification accepted include: Common Access Card, Uniformed Services ID Card, Veteran ID Card, Veteran Health Identification Card, Department of Defense Identification Card, or a Veteran's designation on a state-issued driver's license or ID.

Faxing
There are no fees for sending and receiving faxes.

Makerspace
The St. Tammany Parish Library Makerspace, its equipment, and its tools are available for use by members of the St. Tammany Parish community. Library programs held in the Makerspace are always free for participants, including materials and supplies used during the program. Free materials, including scrap, partially used, and donated supplies, may be available for individual use. New materials provided by the library are available for purchase in limited quantities. For certain equipment, only library-provided materials may be used to ensure safety and quality.

* 3D PRINTER - 3D prints are priced per gram.
PLA Plastic - per gram $ .05

* BUTTON MAKER
2.25" $ .50

CRICUT
Stick on vinyl - 12" x 12" $ .75
Heat transfer vinyl - 12" x 12" $ 1.50

LASER CUTTER
Wood sheet - 12" x 12" $ 1.50

* STICKER MAKER
Sticker adhesive per inch $ .10.

* SUBLIMATION PRINTER

Paper sheet - 8.5” x 11” $ .50

LARGE FORMAT PHOTO PRINTER

Printing on library provided paper:

- Copy paper any size $ 1.10
- Photo paper 8.5” x 11” $ 1.25
- Photo paper 11” x 17” $ 2.00
- Photo paper 17” x 22” $ 2.50

Printing on patron provided paper:

- Photo paper 8.5” x 11” $ 1.00
- Photo paper 11” x 17” $ 1.50
- Photo paper 17” x 22” $ 2.00

* Equipment requires the use of library-provided materials only. All other materials must be inspected and approved by Makerspace staff before use.

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 27th DAY OF JULY 2026, AT A REGULAR MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

____

Charles Branton, Board President