

**ST. TAMMANY PARISH RECREATION DISTRICT NO. 11**  
**ABITA SPRINGS, LOUISIANA**

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**ANNUAL FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2025



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*A Professional Accounting Corporation*

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**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended December 31, 2025  
With Supplemental Information Schedules**

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**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended December 31, 2025  
With Supplemental Information Schedules**

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CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
PONCHATOLA, LA 70454  
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

A P R O F E S S I O N A L   A C C O U N T I N G   C O R P O R A T I O N

## Independent Auditor's Report

Board of Commissioners  
St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, and the general fund of St. Tammany Parish Recreation District No. 11, Abita Springs, Louisiana, a component unit of the St. Tammany Parish Council, as of and for the fiscal year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the general fund of St. Tammany Parish Recreation District No. 11, Abita Springs, Louisiana, a component unit of the St. Tammany Parish Council, as of December 31, 2025, and the respective changes in financial position, and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the St. Tammany Parish Recreation District No. 11 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. Tammany Parish Recreation District No. 11's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the St. Tammany Parish Recreation District No. 11'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.

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 Supplemental Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 28, Schedule of Proportionate Share of the Net Pension Liability on page 29, and the Schedule of Contributions on page 30 be presented to supplement the basic financial statements. Such information, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in

accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to 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 St. Tammany Parish Recreation District No 11's basic financial statements. 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 relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of 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 21, 2026, on our consideration of the St. Tammany Parish Recreation District No. 11'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 St. Tammany Parish Recreation District No. 11'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 St. Tammany Parish Recreation District No. 11's internal control over financial reporting and compliance.

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Ponchatoula, Louisiana  
April 21, 2026

Basic Financial Statements  
Government-Wide Financial Statements

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement A**

**Statement of Net Position  
December 31, 2025**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 1,391,174
Ad Valorem Tax Receivable, Net	1,014,436
Prepaid Insurance	15,539
Utility Deposit	150
Net Pension Asset	11,978
Land	872,380
Construction in Progress	135,983
Capital Assets, Net of Depreciation	<u>2,461,042</u>
Total Assets	<u>5,902,682</u>
 <b>Deferred Outflows of Resources</b>	
Pension Related	<u>23,095</u>
Total Deferred Outflows of Resources	<u>23,095</u>
Total Assets and Deferred Outflows of Resources	<u>5,925,777</u>
 <b>Liabilities</b>	
Accounts Payable	12,640
Accrued Salaries	4,284
Payroll Liabilities	8,024
Pension Payable	<u>34,084</u>
Total Liabilities	<u>59,032</u>
 <b>Deferred Inflows of Resources</b>	
Pension Related	<u>10,247</u>
Total Deferred Inflows of Resources	<u>10,247</u>
Total Liabilities and Deferred Inflows of Resources	<u>69,279</u>
 <b>Net Position</b>	
Net Investment in Capital Assets	3,469,405
Unrestricted	<u>2,387,093</u>
Total Net Position	<u>\$ 5,856,498</u>

The notes to the financial statements are an integral part of this statement.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement B**

**Statement of Activities  
December 31, 2025**

Functions/Programs	Expenses
Governmental Activities:	
Recreation Expenses	\$ 672,760
Total Governmental Activities	672,760
Program Revenues:	
Charges for Services	137,206
General Revenues:	
Property Taxes	1,110,420
Revenue Sharing	26,326
Interest Income	4,742
Gym Rental	11,535
Other	7,426
Total Revenues	1,297,655
Change in Net Position	624,895
Net Position, Beginning	5,231,603
Net Position, Ending	\$ 5,856,498

The notes to the financial statements are an integral part of this statement.

Basic Financial Statements  
Governmental Fund Financial Statements

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement C**

**Balance Sheet  
Governmental Fund  
December 31, 2025**

	General Fund
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 1,391,174
Ad Valorem Tax Receivable, Net	1,014,436
Prepaid Insurance	15,539
Utility Deposit	150
Total Current Assets/Total Assets	\$ 2,421,299
 <b>Liabilities and Fund Balance</b>	
Current Liabilities:	
Accounts Payable	\$ 12,640
Accrued Salary	4,284
Payroll Liabilities	8,024
Pension Payable	34,084
Total Current Liabilities/Total Liabilities	59,032
 <b>Deferred Inflow of Resources</b>	
Unavailable Ad Valorem Taxes	62,594
Total Deferred Inflow of Resources	62,594
 <b>Fund Balance</b>	
Nonspendable, Prepaid Insurance	15,539
Unassigned Fund Balance	2,284,134
Total Fund Balance	2,299,673
Total Liabilities/Deferred Inflows and Fund Balance	\$ 2,421,299

The notes to the financial statements are an integral part of this statement.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet to  
the Government-Wide Statement of Net Position  
December 31, 2025**

**Fund Balances, Governmental Funds, Statement C** \$ 2,299,673

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. These assets consist of:

Land	872,380
Construction in Progress	135,983
Capital Assets, Net of Depreciation	2,461,042

Deferred inflows of resources - unavailable ad valorem taxes are not reported on government-wide financial statements. 62,594

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Net Pension Asset	11,978
Deferred Outflow of Resources	23,095
Deferred Inflow of Resources	(10,247)

**Net Position, Governmental Activities, Statement A** \$ 5,856,498

The notes to the financial statements are an integral part of this statement.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement E**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
For the Year Ended December 31, 2025**

	General Fund
<b>Revenues</b>	
Property Taxes	\$ 1,087,236
Revenue Sharing	26,326
Interest Income	4,742
Park Revenue	137,206
Gym Rental	11,535
Other	6,182
Total Revenues	1,273,227
 <b>Expenditures</b>	
Adult Class	2,056
Advertising	1,314
Assessor	1,200
Automobile	2,021
Baseball & Softball	40,671
Basketball	9,846
Cheerleader	139
Concession	15,247
Employee Benefit - Health	6,542
Facilities Maintenance	31,444
Field Maintenance	27,622
Football	5,474
Insurance	56,545
Miscellaneous	12,841
Office Supplies	5,299
Payroll	180,633
Pension, Sheriff's	34,084
Postage	244
Professional	16,452
Retirement	15,108
Soccer	36,591
Training	2,683
Utilities	45,754

The notes to the financial statements are an integral part of this statement.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement E**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
For the Year Ended December 31, 2025**

	General Fund
Capital Outlay	\$ 252,022
Total Expenditures	<u>801,832</u>
<b>Net Change in Fund Balance</b>	471,395
<b>Fund Balance, Beginning</b>	<u>1,828,278</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 2,299,673</u></u>

The notes to the financial statements are an integral part of this statement.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Statement F**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance  
of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2025**

**Net Change in Fund Balance, Governmental Funds, Statement E** \$ 471,395

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

Capital outlays are reported in governmental funds as expenditures. However in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. These differences consist of:

Capital Outlay	252,022
Depreciation Expense	(123,858)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Change in Unavailable Ad Valorem Taxes	23,184
Non-employer contributions to cost-sharing plan	1,244
Change in Pension Expense per GASB 68	908

**Change in Net Position, Governmental Activities, Statement B** \$ 624,895

The notes to the financial statements are an integral part of this statement.

**St. Tammany Parish Recreation District No. 11**  
**Abita Springs, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2025**

**Introduction**

St. Tammany Parish Recreation District No. 11 was created by ordinance of the St. Tammany Parish Council for the purpose of acquiring, maintaining, and operating recreation facilities and equipment within the District. The District operates under the direction of a five-member board appointed by the St. Tammany Parish Council.

Governmental Accounting Standards Board (GASB) Statement No. 14, *“The Financial Reporting Entity,”* as amended by GASB 39, *“Determining Whether Certain Organizations Are Component Units”*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the St. Tammany Parish Recreation District No. 11 is considered a component unit of the St. Tammany Parish Council. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

**1. Summary of Significant Accounting Policies**

**A. Government-Wide and Fund Financial Statements**

The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the St. Tammany Parish Recreation District No. 11.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management’s Discussion and Analysis, for State and Local Governments*, as amended. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet), and a statement of activities. The definition of composition of these statements, as originally defined in GASB Statement No. 34, as amended by GASB Statements included in the following paragraph. Management has elected to omit the Management’s Discussion and Analysis.

**St. Tammany Parish Recreation District No. 11**  
**Abita Springs, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2025**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. In June 2011, the GASB issued Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net position includes assets, deferred outflows of resources, liabilities and deferred inflows of resources.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Ad Valorem taxes collected 60 days after year end are recorded as a deferred inflow of resources on the government fund balance sheet. All other revenue items are considered to be measurable and available only when cash is received by the government. At December 31, 2025 the District has Deferred Inflow of Resources for Unavailable Ad Valorem Taxes of \$62,594.

The District reports the following governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Amounts reported as program revenues include registration fees for baseball, basketball, football, soccer, cheer, concessions and entrance fees. Likewise, general revenues include all taxes, revenue sharing and interest income.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**C. Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the District to invest in collateralized certificates of deposit, government-backed

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

securities, commercial paper, the state-sponsored investment pool and mutual funds consisting solely of government-backed securities. The District has not formally adopted deposit and investment policies that limit the government's allowable deposits or investments and address the specific types of risk to which the government is exposed.

**D. Inventories**

The District utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The District did not record any inventory at December 31, 2025, since the amount is not material.

**E. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**F. Capital Assets**

Capital assets represent the cumulative amount of capital assets owned by the District. Purchased assets are recorded as expenditures in the fund financial statements and are capitalized at cost on the government-wide statement of net position. In the case of gifts or contributions, such assets are recorded at fair market value at the time received.

The District has not adopted a formal capitalization policy. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capitals assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	15 - 20 Years
Equipment	3 - 10 Years

**G. Compensated Absences**

General leave for the District includes vacation pay. General leave is based on the employee working full-time for the District. All full-time employees receive one week of vacation each year beginning on January 1. At December 31, 2025 there was no accrued vacation.

**H. Fund Equity**

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

**St. Tammany Parish Recreation District No. 11**  
**Abita Springs, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2025**

1. Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted fund balance – amounts that can be spent only for specific purposes because of the Constitution of the State of Louisiana, other state and federal laws, or externally imposed conditions by grantors, creditors, or voter approved propositions.
3. Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by the District.
4. Assigned fund balance – amounts that are constrained by the District’s intent that they will be used for specific purposes.
5. Unassigned fund balance – all other amounts not included elsewhere.

The District considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The District also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use. The District has a policy to have a minimum fund balance between five and fifteen percent of operating revenues.

**I. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

**J. Estimates**

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

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

**K. Reconciliation of Government-Wide and Fund Financial Statements**

Explanations of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanations of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

**L. Pension Plans**

The St. Tammany Parish Recreation District No. 11 participates in the Parochial Employees' Retirement System of Louisiana.

**2. Stewardship, Compliance and Accountability**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-14. The major requirements of the Local Government Budget Act are summarized as follows:

1. The District must adopt a budget each year for the general fund and each special revenue fund, if applicable.
2. The manager must prepare a proposed budget and submit the proposed budget to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in each parish in which the District has jurisdiction. The notice was published on December 11, 2024
3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 17, 2024. Since the notice was published in the official journal less than 10 days prior to the public hearing, this will result in a violation of the Local Government Budget Act.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The District amended the budget on December 16, 2025.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

5. The District uses the cash basis of accounting to report actual inflows and outflows. The reconciliation below shows how the modified cash basis differs from GAAP.

Net Change in Fund Balance (Schedule E)	\$	471,395
Add: Prior Year Receivables, Net		1,039,166
Prior Year Prepaid Insurance		15,399
Current Year Payables		16,854
Current Year Deferred Inflow of Resources		62,594
Less: Current Year Receivables, Net		(1,014,436)
Current Year Prepaid Insurance		(15,539)
Prior Year Payables		(51,727)
Prior Year Deferred Inflow of Resources		(39,410)
Net Change in Fund Balance (Schedule 1)	\$	484,296

**3. Cash and Cash Equivalents**

At December 31, 2025, the District had cash and cash equivalents (book balances) totaling \$1,391,174 as follows:

Demand Deposits	\$	1,391,024
Drawer Money		150
		1,391,174

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. 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.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

Deposit balances (bank balances) at December 31, 2025, are secured as follows:

At December 31, 2025, the District had \$1,398,145 in demand deposits (collected bank balances).

Bank Balances	\$	1,398,145
Federal Deposit Insurance		500,000
Pledged Securities		898,022
Total Federal Deposit Insurance and Pledged Securities	\$	<u>1,398,022</u>

Deposits in the amount of \$898,145 were exposed to custodial credit risk. Out of this amount \$898,022 uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. The remaining amount of \$123 are left uncollateralized. The District does not have a policy for custodial credit risk.

**4. Receivables**

The receivables of \$1,014,436 at December 31, 2025, are as follows:

Class of Receivable		General Fund
Ad Valorem Tax Receivable	\$	1,039,943
Allowance for Uncollectible		(25,507)
Ad Valorem Tax Receivable, Net	\$	<u>1,014,436</u>

**5. Levied Taxes**

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

	Authorized	Levied
General Fund	9.26	9.26

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District during the year and are billed to taxpayers and become due in November. Billed taxes become delinquent on December 31<sup>st</sup> of each year. Revenues from ad valorem taxes are budgeted in the year billed and are recognized as revenue when billed. The St. Tammany Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the St. Tammany Parish Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2025, the District levied 9.26 mills for a total tax levy

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

of \$1,121,920. At December 31, 2025, the ad valorem tax receivable was \$1,039,943. An allowance for uncollectible property taxes is recorded in the amount of \$25,507.

**6. Capital Assets**

A summary of changes in capital assets follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land and Improvements	\$ 642,390	\$ 229,990	\$ -	\$ 872,380
Construction in Progress	113,951	22,032	-	135,983
Total Capital Assets Not Being Depreciated	756,341	252,022	-	1,008,363
Other Capital Assets:				
Buildings & Improvements	3,374,700	-	-	3,374,700
Equipment	209,405	-	-	209,405
Total Capital Assets	3,584,105	-	-	3,584,105
Less Accumulated Depreciation:				
Buildings & Improvements	(774,499)	(99,577)	-	(874,076)
Equipment	(224,706)	(24,281)	-	(248,987)
Total Accumulated Depreciation	(999,205)	(123,858)	-	(1,123,063)
Other Capital Assets, Net	2,584,900	(123,858)	-	2,461,042
Governmental Activities Capital, Net	\$ 3,341,241	\$ 128,164	\$ -	\$ 3,469,405

Recreation Expenditures \$ 123,858

**7. Compensated Absences**

The District does not have employees that accumulate or vest benefits.

**8. Compensation of Board Members Commissioners**

The St. Tammany Parish Recreation District No. 11 paid no compensation to its board members as of and for the year ended December 31, 2025.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

**9. Judgements, Claims, and Similar Contingencies**

St. Tammany Parish Recreation District No. 11 is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District attempts to minimize risk from significant losses through the purchase of commercial insurance.

**10. Pension Plan**

Employees participate in the Parochial Employees' Retirement System of Louisiana. This system is a public defined benefit pension plan which provides retirement allowances and other benefits, operating pursuant to LSA-R.S. 11:1901 through 2025. The retirement system has the powers and privileges of a corporation.

*Plan Description.* The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Plan A was designed for employers out of Social Security. Plan B was designed for those employers that remained in Social Security.

The employees participate in Plan A.

*Plan A Benefits.*

A. Normal Retirement Benefits - The retirement allowance is equal to three percent of the member's final average compensation multiplied by his years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 month salary for members hire prior to 1/1/07. For members hired 1/1/07 and later, final average compensation shall be defined as the average of the highest consecutive 60 month's salary.

Eligibility Provisions for Active Members Hired 1/1/07 and Later are as follows:

- 7 years of service, age 67
- 10 years of service, age 62
- 30 years of service, age 55

*Membership.* All permanent employees working at least 28 hours per week shall become members on the date of employment. Effective July 1, 1997, new employees age 55 and older and who have 40 quarters or more of Social Security participation have an option to join the Parochial System. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. When a decision is made, an election form must be completed and sent to the retirement system office. If the employee elects to join the system, the standard Personal History form should be completed as well. If the employee begins work before the election is made, the employee should be enrolled in Social Security or in a deferred compensation plan until the retirement determination is made.

**St. Tammany Parish Recreation District No. 11**  
**Abita Springs, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2025**

*Vesting.* Seven years of service credit is required to be eligible for a normal retirement benefit at age 65 if the member was an active member of either plan on December 31, 2006. For employees hired after 1/1/07 and later, vesting occurs with seven years of service credit; however, those members must attain age 67 before becoming eligible for normal retirement. Eligibility to actually begin receiving benefits is a function of fulfilling the eligibility provisions of age and service.

*Funding Policy.* The system is funded primarily by employer and employee contributions which are expressed as percentages of payroll. The amount of employee contributions is fixed by law. Currently, the Plan A employee rate is 9.5% and the Plan B employee rate is 3.0%. Employer contributions are actuarially determined every fiscal year according to statutory process. Written notice of these rates is provided to employers annually. In 2025, the employer rates were 11.0% for Plan A and 7.00% for Plan B.

The St. Tammany Recreation District No. 11 contributions to the System under Plan A for the years ending December 31, 2025, 2024 and 2023 were \$15,108, \$14,521, and \$10,728 respectfully equal to the required contributions.

A statement of accumulated member contributions is provided to all members with a balance following the close of each plan year.

Requests for further information should be directed to Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619.

**Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2025, the District reported an asset of \$11,978 for its proportionate share of the net pension asset of the System. The net pension asset measured as of December 31, 2024 and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District's portion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At December 31, 2024, the District's proportion was 0.0119%, which was a decrease of .0009% from the proportion measured as of December 31, 2023.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

For the year ended December 31, 2025, the District recognized pension expense of \$14,200 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,310	\$ 1,041
Changes of Assumptions	-	1,318
Net difference between projected and actual earnings on pension plan investments	-	7,888
Changes in proportion and differences between Employer contributions and proportionate share of contributions	677	-
Employer contributions subsequent to the measurement date	15,108	-
Total	\$ 23,095	\$ 10,247

The District reported a total of \$15,108 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2024 which will be recognized as a reduction in net pension liability in the year ended December 31, 2025.

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

Year	
2025	\$ 4,788
2026	10,884
2027	(11,988)
2028	(5,944)
	\$ (2,260)

**St. Tammany Parish Recreation District No. 11**  
**Abita Springs, Louisiana**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2025**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2024 is as follows:

<b>Valuation Date</b>	December 31, 2024
<b>Actuarial Cost Method</b>	Plan A - Entry Age Normal Plan B - Entry Age Normal
<b>Investment Rate of Return</b>	6.40% (Net of investment expense)
<b>Expected Remaining Service lives</b>	4 years
<b>Projected Salary Increases</b>	Plan A – 4.75% Plan B – 4.25%
<b>Cost of Living Adjustments</b>	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 increase not yet authorized by the Board of Trustees.
<b>Mortality</b>	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 MP2021 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.
<b>Inflation Rate</b>	2.30%

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B. 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 Systems' 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 liability.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

The long-term expected real 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 rate of real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of re-balancing/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%
Totals	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2025**

**Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate**

The following presents the net pension liability/(asset) of the District calculated using the discount rate of 6.40%, as well as what the employers’ net pension 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	Current Discount Rate	1% Increase
	5.40%	6.40%	7.40%
PERSLA			
Rates of St. Tammany			
Parish Recreation District No. 11 of NPA	\$ 61,128	\$ (11,978)	\$ (73,342)

**11. Subsequent Events**

Subsequent events have been evaluated by management through April 21, 2026 the date the financial statements were available to be issued. No events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2025.

## Required Supplemental Information

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Modified Cash Basis) and Actual  
For the Year Ended December 31, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Favorable (Unfavorable)
<b>Revenues</b>				
Property Taxes	\$ 1,048,000	\$ 1,058,000	\$ 1,100,061	\$ 42,061
Revenue Sharing	25,000	17,000	26,326	9,326
Pension, Sheriff's	-	-	34,084	34,084
Interest Income	4,000	4,000	4,743	743
Park Revenue	150,000	128,000	105,086	(22,914)
Gym Rental	-	-	11,535	11,535
Other	3,000	2,000	2,605	605
Total Revenues	<u>1,230,000</u>	<u>1,209,000</u>	<u>1,284,440</u>	<u>75,440</u>
<b>Expenditures</b>				
Advertising	-	-	1,336	(1,336)
Assessor	2,000	2,000	-	2,000
Automobile	-	-	2,021	(2,021)
Bank Charges	-	-	11,177	(11,177)
Capital Outlay	400,000	400,000	252,022	147,978
Concession	40,000	40,000	14,799	25,201
Facilities Maintenance	40,000	40,000	66,442	(26,442)
Insurance	58,000	58,000	56,685	1,315
Miscellaneous	5,000	5,000	422	4,578
Office Equipment	-	-	-	-
Office Supplies	40,000	35,000	5,372	29,628
Payroll	290,000	276,000	186,785	89,215
Pension, Sheriff's	30,000	33,000	34,084	(1,084)
Postage	-	-	244	(244)
Professional	100,000	100,000	16,452	83,548
Program Expenditures	100,000	100,000	90,478	9,522
Retirement	-	-	15,108	(15,108)
Training	-	-	2,683	(2,683)
Utilities	125,000	120,000	44,034	75,966
Total Expenditures	<u>1,230,000</u>	<u>1,209,000</u>	<u>800,144</u>	<u>408,856</u>
<b>Net Change in Budgetary Fund Balance</b>	-	-	484,296	484,296
<b>Budgetary Fund Balance, Beginning</b>	<u>289,753</u>	<u>455,853</u>	<u>850,423</u>	<u>-</u>
<b>Budgetary Fund Balance, Ending</b>	<u>\$ 289,753</u>	<u>\$ 455,853</u>	<u>\$ 1,334,719</u>	<u>\$ 484,296</u>

See independent auditor's report.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Schedule 2**

**Schedule of the District's Proportionate Share of the Net Pension Liability  
For the Year Ended December 31, 2025**

Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2016	0.0119%	\$ 32,627	\$ 87,527	37.2765%	92.23%
December 31, 2017	0.0148%	\$ 30,396	\$ 79,984	38.0026%	94.15%
December 31, 2018	0.0165%	\$ (12,271)	\$ 107,305	-11.4356%	101.98%
December 31, 2019	0.0176%	\$ 79,260	\$ 110,976	71.4208%	88.86%
December 31, 2020	0.0175%	\$ 824	\$ 117,215	0.7030%	99.89%
December 31, 2021	0.0175%	\$ (30,772)	\$ 113,856	-27.0271%	104.00%
December 31, 2022	0.0168%	\$ (79,244)	\$ 112,368	-70.5219%	110.00%
December 31, 2023	0.0161%	\$ 61,977	\$ 93,283	66.4398%	110.00%
December 31, 2024	0.0129%	\$ 12,262	\$ 126,273	9.7107%	99.77%
December 31, 2025	0.0119%	\$ (11,978)	\$ 134,409	-8.9116%	103.63%

*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 Recreation District No. 11  
Abita Springs, Louisiana**

**Schedule 3**

**Schedule of Contributions – Retirement Plan  
For the Year Ended December 31, 2025**

Actuarial Valuation Date	Contractually Required Contribution	Contributions Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2016	\$ 11,720	\$ 11,720	\$ -	\$ 87,528	13.3900%
December 31, 2017	\$ 10,300	\$ 10,300	\$ -	\$ 79,984	12.8776%
December 31, 2018	\$ 12,363	\$ 12,363	\$ -	\$ 109,443	11.2963%
December 31, 2019	\$ 12,842	\$ 12,842	\$ -	\$ 110,976	11.5719%
December 31, 2020	\$ 14,359	\$ 14,359	\$ -	\$ 117,215	12.2501%
December 31, 2021	\$ 13,827	\$ 13,827	\$ -	\$ 113,856	12.1443%
December 31, 2022	\$ 12,563	\$ 12,563	\$ -	\$ 109,244	11.4999%
December 31, 2023	\$ 10,728	\$ 10,728	\$ -	\$ 100,296	10.6963%
December 31, 2024	\$ 14,521	\$ 14,521	\$ -	\$ 126,273	11.4997%
December 31, 2025	\$ 14,785	\$ 14,785	\$ -	\$ 134,409	11.0000%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

## Supplemental Information

St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana

Schedule 4

Schedule of Compensation, Benefits, and  
Other Payments to Agency Head  
For the Year Ended December 31, 2025

Agency Head: Lisa Palisi

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 68,192
Retirement Benefits	6,853
Reimbursements	5,996
Conference	-
Total Payments	\$ <u>81,041</u>

See independent auditor's report.

**Other Independent Auditor's Report**

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
PONCHATOULA, LA 70454  
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners  
St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the St. Tammany Parish Recreation District No. 11, Abita Springs, Louisiana, a component unit of the St. Tammany Parish Council, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise St. Tammany Parish Recreation District No. 11's basic financial statements, and have issued our report thereon dated April 21, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered St. Tammany Parish Recreation District No. 11's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Tammany Parish Recreation District No. 11's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Tammany Parish Recreation District No. 11's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Current Year Audit Findings, Recommendations and Responses as items 2025-01 and 2025-02 that we consider to be significant deficiencies.

### **Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Tammany Parish Recreation District No. 11's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Current Year Audit Findings, Recommendations and Responses as item 2025-03.

### **St. Tammany Parish Recreation District No. 11 Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on St. Tammany Parish Recreation District No. 11 's response to the findings identified in our audit and described in the accompanying Schedule of Current Year Audit Findings, Recommendations and Responses. St. Tammany Parish Recreation District No. 11 's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Ponchatoula, Louisiana  
April 21, 2026

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses  
For the Year Ended December 31, 2025**

We have audited the basic financial statements of the St. Tammany Parish Recreation District No. 11 as of and for the year ended December 31, 2025, and have issued our report thereon dated April 21, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2025 resulted in an unmodified opinion.

**Section I - Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness, No                      Significant Deficiencies, Yes

Compliance

Compliance Material to Financial Statements, Yes

b. Federal Awards

Not Applicable

Was a management letter issued? No

**Section II – Financial Statement Findings**

**Internal Control**

**2025-01 Unauthorized Check Signers**

**Criteria:**

Proper internal control over disbursements requires that individuals authorized to sign checks be formally approved by the governing board and properly authorized with the financial institution. This ensures that only approved individuals have the ability to execute disbursements and that the financial institution recognizes those individuals as authorized signers.

**St. Tammany Parish Recreation District No. 11**  
**Abita Springs, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses**  
**For the Year Ended December 31, 2025**

**Condition:**

During our review of disbursements, we noted that certain board members signing District checks were not listed as authorized signers with the District's financial institution. While these individuals were approved as check signers by the board, they had not completed the required signature card documentation with the financial institution.

**Cause:**

The District did not ensure that all approved check signers completed the necessary authorization procedures with the financial institution.

**Effect:**

As a result, individuals were able to sign checks without being formally authorized by the financial institution, increasing the risk of unauthorized or improper disbursements.

**Recommendation:**

We recommend that, when adding or changing check signers, the District ensure all authorized individuals are properly documented with the financial institution prior to signing checks.

**Management Response:**

Management agrees with the recommendation and will coordinate with the District's financial institution to ensure all authorized check signers are properly documented on the bank's signature cards. Procedures will also be implemented to review and update authorized signers when board membership changes. Responsible Party is Board President, Brandon Harrell (985)-888-6547.

**2025-02 Segregation of Duties**

**Criteria:**

Proper segregation of duties requires that different individuals be responsible for authorizing transactions, recording transactions, and maintaining custody of related assets.

**Condition:**

Due to limited personnel, the District relies on a compensating control whereby board members review monthly bank statements for unauthorized transactions. This review is required to be documented by initialing and dating the bank statements. However, during our testing, we noted that several bank statements did not include evidence of review.

**Cause:**

The District did not consistently follow its established procedures requiring documented review of bank statements.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses  
For the Year Ended December 31, 2025**

**Effect:**

Failure to perform and document these reviews increases the risk that errors, unauthorized transactions, or fraudulent disbursements could occur and remain undetected.

**Recommendation:**

We recommend the District ensure that monthly bank statements are reviewed by an individual independent of the cash disbursement and accounting processes, and that the review is consistently documented by initialing and dating the statements.

**Management's Response:**

Management agrees with the recommendation. Responsible Party is Board President, Brandon Harrell (985)-888-6547.

**Compliance**

**2025-03 Violation of Louisiana Local Government Budget Act**

**Criteria:**

R.S. 39:1307 B states "Upon completion of the proposed budget and, if applicable, its submission to the governing authority, the political subdivision shall cause to be published a notice stating that the proposed budget is available for public inspection. The notice shall be published at least ten days prior to the date of the first public hearing."

**Condition:**

The District published notice of its public hearing for the proposed budget in the official journal on December 11, 2024, stating the hearing would be held on December 17, 2024. This provided less than the required ten days' public notice prior to the public hearing.

**Cause:**

The District did not ensure compliance with the statutory notice requirement prior to scheduling the public hearing.

**Effect:**

The District is in violation of the Louisiana Local Government Budget Act.

**Recommendation:**

We recommend the District ensure that notice of the proposed budget is published at least ten days prior to the public hearing in accordance with state law.

**St. Tammany Parish Recreation District No. 11  
Abita Springs, Louisiana**

**Schedule of Current Year Audit Findings, Recommendations and Responses  
For the Year Ended December 31, 2025**

**Management's Response:**

The District will ensure to properly advertise the budget in the official journal going forward. Responsible Party is Board President, Brandon Harrell (985)-888-6547.

# ST. TAMMANY PARISH RECREATION DISTRICT NO. 11

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## STATEWIDE AGREED-UPON PROCEDURES REPORT

Fiscal Period January 1, 2025 through December 31, 2025



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*A Professional Accounting Corporation*

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CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
PONCHATOULA, LA 70454  
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2025

To the Board of Commissioners of  
St. Tammany Parish Recreation District No. 11  
And the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. St. Tammany Parish Recreation District No. 11's management is responsible for those C/C areas identified in the SAUPs.

St. Tammany Parish Recreation District No. 11 has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***1) Written Policies and Procedures***

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
  - iii. ***Disbursements***, including processing, reviewing, and approving.

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

**Exception:** *The District had all applicable written policies and procedures except for contracting.*

**Management's Response:** *The District will work with their accountant to draft a contracting policy.*

## **2) Board or Finance Committee**

---

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

**Exception:** *Monthly budget-to-actual comparisons are not being prepared every month for board meetings.*

**Management's Response:** *The District will work with their accountant to ensure timely preparation of monthly budget-to-actual comparisons for the monthly meetings.*

## **3) Bank Reconciliations**

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- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month

from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or 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.

*Exception: We did not observe evidence of management reviewing bank reconciliations. We were unable to determine the date of which bank reconciliations were prepared. There was no documentation reflecting researching reconciling items that were outstanding for more than 12 months.*

*Management's Response: Management will ensure that bank reconciliations are prepared timely, reviewed by appropriate personnel, and that documentation of review and outstanding reconciling items is maintained going forward.*

#### **4) Collections (excluding electronic funds transfers)**

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

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
  - i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
  - v. Trace the actual deposit per the bank statement to the general ledger.

**Exception:** *The employees do share cash drawers. Cash drawers are used for registration fees and concession fees. Total collections are matched to the daily reports.*

*The District does not have an insurance policy for theft.*

**Management's Response:** *Due to the small size of the organization the District will continue to allow employees to share cash drawers. The District will continue to match daily deposits to the total collection reports.*

*Management will evaluate the volume and risk of the need for an employee theft policy.*

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

---

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
  - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
  - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

**Exception:** *None of the five selected non-payroll-related electronic disbursements included evidence of approval from an authorized check signer.*

**Management's Response:** *Management will ensure all applicable electronic disbursement invoices are properly approved going forward.*

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

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

*No exceptions were found as a result of these procedures.*

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

---

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense

reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana ([doa.la.gov/doa/ost/ppm-49-travel-guide/](http://doa.la.gov/doa/ost/ppm-49-travel-guide/)) or the U.S. General Services Administration ([www.gsa.gov](http://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.

*No exceptions were found as a result of these procedures.*

## **8) Contracts**

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

*No exceptions were found as a result of these procedures.*

## **9) Payroll and Personnel**

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- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
  - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions were found as a result of these procedures.*

## **10) Ethics**

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

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

*No exceptions were found as a result of these procedures*

### ***11) Debt Service***

*(These procedures are not applicable to the District)*

- 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).

### ***12) Fraud Notice***

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

*No exceptions were found as a result of these procedures.*

### ***13) Information Technology Disaster Recovery/Business Continuity***

Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management"**:

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel

responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- 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:
  - Hired before June 9, 2020 - completed the training; and
  - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*We performed the procedure and discussed the results with management.*

#### ***14) Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, 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.

*No exceptions were found as a result of these procedures.*

We were engaged by St. Tammany Parish Recreation District No. 11 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 St. Tammany Parish Recreation District No. 11 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
April 21, 2026