

**Lafourche Parish Recreation District No. 8**  
**Component Unit of the Lafourche Parish Government**  
**Gheens, Louisiana**  
**Financial Statements with Supplemental Information**  
**December 31, 2025**



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**Lafourche Parish Recreation District No. 8**  
**Component Unit of the Lafourche Parish Government**  
**Gheens, Louisiana**

**Financial Statements**  
**December 31, 2025**

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**To the Board  
Lafourche Parish Recreation District No. 8  
Component Unit of the Lafourche Parish Government  
Gheens, Louisiana 70355**

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of Lafourche Parish Recreation District No. 8, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2025, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and result of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

### ***Supplementary Information***

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

T.S. Kearns & Co., CPA  
Thibodaux, Louisiana  
April 23, 2026

**Lafourche Parish Recreation District No. 8**  
**Component Unit of the Lafourche Parish Government**

**Balance Sheet / Statement of Net Position**  
**December 31, 2025**

	<b>Balance Sheet</b>		<b>Statement of Net</b>
	<b>Governmental Fund - General Fund</b>	<b>Adjustments - Statement C</b>	<b>Position</b>
			<b>Governmental Activities</b>
<b>ASSETS</b>			
Cash	\$ 144,801	\$ -	\$ 144,801
Receivables - Ad Valorem Taxes	37,262	-	37,262
Receivables - State Revenue Sharing	3,482	-	3,482
Capital Assets, not being depreciated	-	20,775	20,775
Capital Assets, net of depreciation	-	263,090	263,090
<b>Total Assets</b>	<b>\$ 185,545</b>	<b>\$ 283,865</b>	<b>\$ 469,410</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 5,557	\$ -	\$ 5,557
<b>Total Liabilities</b>	<b>\$ 5,557</b>	<b>\$ -</b>	<b>\$ 5,557</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Ad Valorem Tax Revenue	\$ 5,548	\$ -	\$ 5,548
<b>Total deferred inflows of resources</b>	<b>\$ 5,548</b>	<b>\$ -</b>	<b>\$ 5,548</b>
<b>FUND BALANCE / NET POSITION</b>			
Net Investment in Capital Assets	\$ -	\$ 283,865	\$ 283,865
Fund Balance / Net Position - unassigned / unrestricted	174,440	-	174,440
<b>Total Fund Balance / Net Position</b>	<b>\$ 174,440</b>	<b>\$ 283,865</b>	<b>\$ 458,305</b>

See accountants' compilation report.

**Lafourche Parish Recreation District No. 8**  
**Component Unit of the Lafourche Parish Government**  
**Statement of Governmental Fund Revenues, Expenditures, and**  
**Changes in Fund Balances / Statement of Activities**

**For the Year Ended December 31, 2025**

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities	
	Governmental Fund - General Fund	Adjustments - See Statement C	Governmental Activities	
<b>Expenditures / Expenses:</b>				
Recreation - Current				
Advertising	\$ 1,684	\$ -	\$	1,684
Recreational Support	9,637	-		9,637
Insurance	4,436	-		4,436
Lease	10,500	-		10,500
Office Expenses	143	-		143
Payroll and Employee Benefits	32,689	-		32,689
Professional Fees	8,829	-		8,829
Repairs & Maintenance	2,446	-		2,446
Utilities	5,599	-		5,599
Depreciation Expense	-	21,173		21,173
Capital Outlay	-	-		-
<b>Total Expenditures / Total Expenses</b>	<b>\$ 75,963</b>	<b>\$ 21,173</b>	<b>\$</b>	<b>97,136</b>
<b>General Revenues:</b>				
Ad Valorem Taxes	\$ 35,397	\$ -	\$	35,397
Revenue Sharing	10,464	-		10,464
Recreational services, net refunds	1,266	-		1,266
Concessions	2,386	-		2,386
Donations and Sponsorships	500	-		500
Support from Lafourche Parish - Payroll & Benefits	31,484	-		31,484
<b>Total General Revenues</b>	<b>\$ 81,497</b>	<b>\$ -</b>	<b>\$</b>	<b>81,497</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,533	\$ (21,173)	\$	(15,639)
<b>Fund Balance / Net Position:</b>				
Beginning of the Year	\$ 168,907		\$	473,945
End of the Year	\$ 174,440		\$	458,305

See accountants' compilation report.

**Lafourche Parish Recreation District No. 8  
Component Unit of the Lafourche Parish Government**

**Reconciliation of Governmental Fund Financial Statements  
to Government-Wide Financial Statements  
For the Year Ended December 31, 2025**

Total Fund Balances - Governmental Funds at December 31, 2025	\$	174,440
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported in the Governmental Fund Balance Sheet. Those assets consist of:

Land	\$	20,775	
Equipment, net \$80,881 accumulated depreciation		27,919	
Park, net \$486,486 accumulated depreciation		235,171	
		235,171	\$ 283,865

Total Net Position - Governmental activities at December 31, 2025	\$	458,305
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Total net changes in fund balances at December 31, 2025 per Statement of Revenues, Expenditures, and Changes in Fund Balances	\$	5,533
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Total change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the Statement of Revenue, Expenditures, and Changes in Fund Balances	\$	-	
Depreciation expense for the year ended December 31, 2025		(21,173)	(21,173)
		(21,173)	(21,173)

Change in Net Position - Governmental activities at December 31, 2025	\$	(15,639)
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**Lafourche Parish Recreation District No. 8**  
**Component Unit of the Lafourche Parish Government**

**Budgetary Comparison Schedule**  
**General Fund - Non-GAAP (Cash) Basis**  
**For the Year Ended December 31, 2025**

	<u>Original Budget</u>	<u>Amended / Final Budget</u>	<u>Actual (See note below)</u>	<u>Variance - favorable (unfavorable)</u>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 43,300	\$ 39,768	\$ 39,768	\$ -
Revenue Sharing	10,500	10,473	10,473	-
Recreational services, net refunds	100	1,266	1,266	-
Concessions	-	2,386	2,386	-
Donations and Sponsorships	1,500	500	500	-
<b>Total Revenues:</b>	<u>\$ 55,400</u>	<u>\$ 54,393</u>	<u>\$ 54,393</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Advertising	\$ 2,000	\$ 1,400	\$ 1,400	\$ -
Recreational Support	12,000	8,749	8,975	(227)
Insurance	2,300	2,231	2,865	(633)
Lease	10,500	10,500	10,500	-
Office Expenses	300	143	143	-
Payroll and Employee Benefits	6,000	10,200	8,828	1,372
Professional Fees	8,500	8,270	8,782	(512)
Repairs & Maintenance	9,000	2,446	2,446	-
Utilities	4,600	5,183	5,183	-
Capital Outlay	31,000	-	-	-
<b>Total Expenditures</b>	<u>\$ 86,200</u>	<u>\$ 49,123</u>	<u>\$ 49,123</u>	<u>-</u>
Excess (deficiency) of Revenues Over Expenditures	(30,800)	5,270	5,270	-
Fund balance, beginning	<u>\$ 137,000</u>	<u>\$ 139,532</u>	<u>\$ 139,532</u>	-
Fund balance, ending	<u>\$ 106,200</u>	<u>\$ 144,801</u>	<u>\$ 144,801</u>	-

Note: The General Fund budget is adopted on the cash basis. An adjustment is made to convert the actual financial information from GAAP basis to Non-GAAP basis, for comparison purposes.

See accountants' compilation report.

**Lafourche Parish Recreation District No. 8**  
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**Gheens, Louisiana**

**For the Year Ended December 31, 2025**

*Schedule of Compensation, Benefits, and Other Payments to Agency Head or  
 Chief Executive Officer*

**Agency Head Name: Robert Landry - Director**

<b>Purpose</b>	<b>Amount</b>
Salary	\$9,168
Benefits - insurance	0
Benefits - retirement	0
Benefits - other	\$701
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	\$46
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

**Lafourche Parish Recreation District No. 8  
Component Unit of the Lafourche Parish Government  
Gheens, Louisiana**

**Schedule of Findings and Corrective Action Plan &  
Schedule of Prior Year Findings  
December 31, 2025**

**Current year findings**

No current year findings.

**Prior year findings**

No prior year findings.