

Recreation District #1 of St. Tammany Parish

Chairman: Nixon Adams
Vice-Chairman: Shearn Lemoine
Commissioner: Rick Danielson

Commissioner: John Neill
Commissioner: deShea Richardson
Commissioner: Barrett McGuire

Commissioner: Ed Bee
Executive Director: Suzanne Reeder



**Recreation District #1 of St. Tammany Parish
Finance Committee
Friday, July 11, 2025
10:00am – 11:30am
Admin Conference Room**

1. Call to Order
2. June Financials
3. Financial Updates
4. Request to Add Cardholders for Chase Visa Card
5. Request to Close Construction Fund & Reallocate Jobs
6. 2026 Budget Status Updates
7. Adjourn

Recreation District #1 of St. Tammany Parish

Monthly Financial Summary

June 2025

	Admin	Castine	Park	Planning	Recreation	June 2025	Year to Date	Budget	% of Budget
Taxes & Revenue Sharing	37,458	-	-	-	-	37,458	5,205,447	5,307,727	98.1%
Interest & Investment Income	10,537	-	-	-	-	15,634	99,983	87,500	114.3%
Facilities Rentals	-	23,620	-	-	4,694	28,314	254,685	442,700	57.5%
Programs	-	-	-	435	56,425	56,860	260,901	543,275	48.0%
Sponsorships & Endorsements	10,000	-	-	-	-	10,000	17,857	102,000	17.5%
Merchandise	-	-	-	-	-	-	-	500	0.0%
Grants, Appropriations, & Miscellaneous	164	10,102	-	-	-	10,266	148,989	236,382	63.0%
TOTAL BUDGET REVENUE	58,160	33,722	-	435	61,119	158,532	5,987,862	6,720,084	89.1%
Salaries & Wages	57,062	19,257	76,905	9,097	36,815	199,137	1,162,889	2,778,406	41.9%
Benefits & Taxes	15,626	6,390	28,002	732	10,582	61,331	471,189	1,037,373	45.4%
Other Personnel Costs	5,555	19	1,832	-	1,532	8,937	25,916	70,885	36.6%
Professional Fees & Contract Labor	3,601	-	-	200	20,109	23,910	177,216	368,488	48.1%
Insurance	-	-	-	-	-	-	289,317	536,000	54.0%
Electric & Gas	1,561	13,926	1,312	-	12,988	29,787	156,022	300,000	52.0%
Fuel	-	-	2,243	-	-	2,243	7,977	24,696	32.3%
Marketing & PR	3,000	-	-	-	-	3,000	20,156	97,350	20.7%
Board	888	-	-	-	-	888	2,191	11,828	18.5%
Technology	28,365	-	565	-	11,025	39,955	153,426	228,143	67.2%
Maintenance & Repair	-	2,375	18,514	-	-	20,889	100,228	190,310	52.7%
Supplies and Equipment	2,110	1,233	3,276	310	1,071	8,000	110,793	297,825	37.2%
Turf & Field Care	-	5,475	6,569	-	-	12,044	67,526	195,881	34.5%
Financial Expenses	173	-	-	-	-	173	679	2,855	23.8%
Other Expenses	6,621	-	-	-	-	6,621	20,054	44,500	45.1%
Capital Expenditures	-	4,140	-	8,665	-	12,805	12,805	26,350	48.6%
Transfers to Other Funds	-	-	-	-	-	-	509,195	509,195	100.0%
TOTAL BUDGET EXPENDITURES	124,562	52,814	139,219	19,004	94,121	429,720	3,287,579	6,720,084	48.9%
BALANCE							2,700,284		

Recreation District #1 of St. Tammany Parish

Balances & Program Activity, as of June 30, 2025

Cash Balances

O&M (-5256/-0819)	2,780,822.65
Debt Service (-5314/-3490)	464,512.90
Debt Service Self-Funded (-5322/-3508)	19,145.21
FCP (-5330/-5743)	933,106.19
Development (-6650/-5776)	5,796,178.98
Enterprise (-6692/-5834)	44,902.59
Reserve Account (-2190/5457)	1,406,577.13
	<u>\$ 11,445,245.65</u>

Construction Fund Project Balances

Capital Replacement Reserve	511,693.26
Electronic Door Locks	11,777.48
Strategic Planning	409,635.45
	<u>\$ 933,106.19</u>

Program Revenue (YTD)

<i>Category</i>	<i>2025</i>	<i>2024</i>	<i>% Change</i>
Adult Sports	17,774	15,361	15.7%
Baseball	83,093	76,411	8.7%
Basketball	67,148	64,740	3.7%
Camps & Clinics	13,040	3,044	328.4%
Football	5,960	2,995	99.0%
Leisure Programs	2,635	7,406	-64.4%
Nature/Env.	480	0	-
Softball	35,017	34,050	2.8%
Special Events	5,750	8,075	-28.8%
Volleyball	27,204	17,364	56.7%
Other	2,800	2,550	9.8%
	<u>260,901</u>	<u>231,996</u>	<u>12.5%</u>

Recreation District #1 of St. Tammany Parish Development Fund Activity, as of June 30, 2025

	<i>Beginning Cash Balance</i>	<i>Reallocations</i>	<i>Monthly Expenditures</i>	<i>Previous Cumulative Expenditures</i>	<i>Cumulative Interest Income</i>	<i>Remaining Cash Balance</i>
Event Stage at Groves	650,000	177,252	-	(827,252)	-	-
GIS Development	-	21,719	-	(21,719)	-	-
Maint. Facility Relocation	750,000	(750,000)	-	-	-	-
Northlake Nature Center	150,000	(149,304)	-	(696)	-	-
Paths/Bridges/Misc.	250,000	(212,704)	-	(36,454)	-	842.50
Pickleball Courts	400,000	630,000	-	(68,704.02)	-	961,295.98
Reforestation / Landscaping	250,000	(120,000)	-	(93,120)	-	36,880.00
Sand Volleyball Courts	250,000	1,852,146	-	(54,833)	-	2,047,312.60
Science Center / Planetarium	326,000	(173,816)	-	(152,184)	-	-
Skateboard Park / Pump Track	1,700,000	1,295,000	(320,774)	(461,951)	-	2,212,274.49
Small Projects	124,000	391,549	(59,615)	(16,720)	-	439,214.71
Water Well / Hydraulic Study	150,000	(69,833)	-	(80,167)	-	-
Unallocated	2,315,664	(2,892,009)	-	(109,720)	784,423	98,358.70
\$	7,315,664	\$ -	\$ (380,389)	\$ (1,923,519)	\$ 784,423	\$ 5,796,178.98

	<i>Current Allocation</i>	<i>Spent to Date</i>	<i>Additional Committed</i>	<i>Current Unencumbered</i>
Event Stage at Groves	827,252	(827,252)	-	-
GIS Development	21,719	(21,719)	-	-
Maint. Facility Relocation	-	-	-	-
Northlake Nature Center	696	(696)	-	-
Paths/Bridges/Misc.	37,296	(36,454)	(843)	-
Pickleball Courts	1,030,000	(68,704)	(27,325)	933,970.50
Reforestation / Landscaping	130,000	(93,120)	-	36,880.00
Sand Volleyball Courts	2,102,146	(54,833)	(57,727)	1,989,586.00
Science Center / Planetarium	152,184	(152,184)	-	-
Skateboard Park / Pump Track	2,995,000	(782,726)	(2,171,627)	40,647.53
Small Projects	515,549	(76,335)	(69,217)	369,998.21
Water Well / Hydraulic Study	80,167	(80,167)	-	-
Unallocated (Inc. Interest)	208,079	(109,720)	-	98,358.70
\$	8,100,087	\$ (2,303,909)	\$ (2,326,738)	\$ 3,469,440.94

Percentage of Funds Spent
and/or Committed:

63.30%

Time Remaining until 85%
Deadline (April 5, 2026):

9.2 Months

Recreation District #1 of St. Tammany Parish

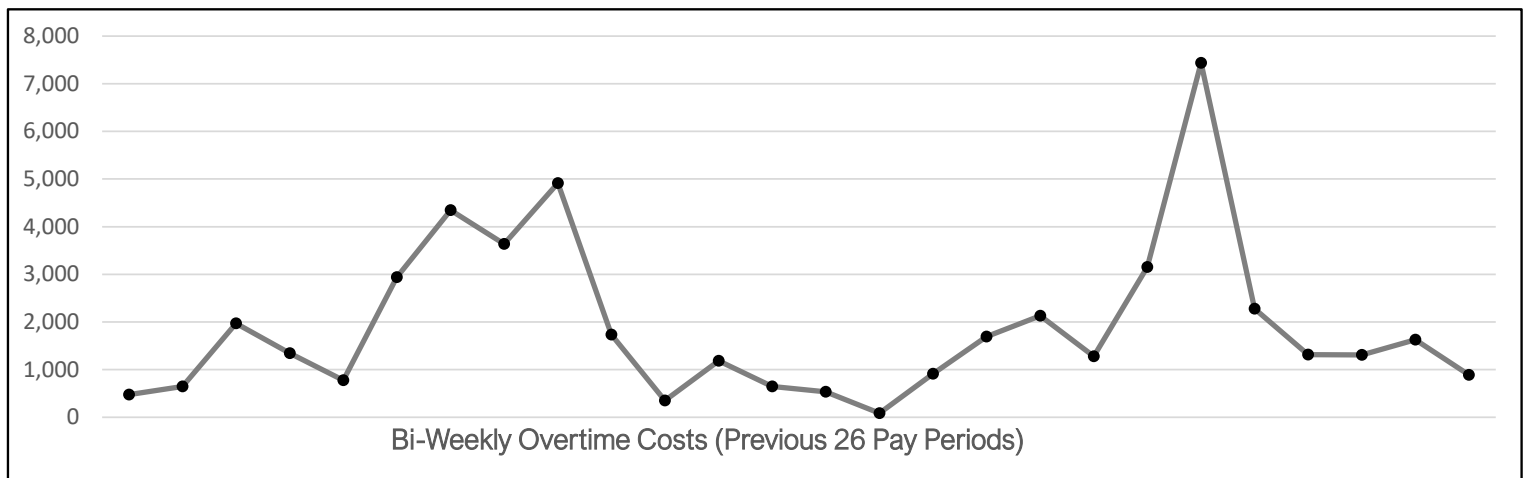
Selected Payroll Data, as of 07/04/25

(all figures in dollars unless stated otherwise)

	Admin	Castine	Park	Planning & Env.	Rec	Concessions	Total
	Most Recent Payroll (07/04/25)						
TOTAL Pay	28,883	8,921	34,926	4,644	18,847	2,401	98,622
<i>Hourly</i>	<i>5,960</i>	<i>2,711</i>	<i>26,350</i>	<i>200</i>	<i>9,544</i>	<i>586</i>	<i>45,351</i>
Full-Time	5,492	1,387	26,350	0	2,946	0	36,175
Part-Time	467	1,324	0	200	6,599	586	9,176
<i>Salary (Full-Time)</i>	<i>22,923</i>	<i>6,211</i>	<i>8,575</i>	<i>4,444</i>	<i>9,303</i>	<i>1,816</i>	<i>53,271</i>
Overtime	0	0	784	0	106	0	890
Overtime %	0.00%	0.00%	2.97%	-	3.60%	-	2.46%

	Year-to-Date						
TOTAL Pay	355,801	113,239	487,838	61,856	204,864	61,617	1,285,215
<i>Hourly</i>	<i>83,513</i>	<i>30,998</i>	<i>373,924</i>	<i>17,928</i>	<i>85,455</i>	<i>36,301</i>	<i>628,119</i>
Full-Time	74,663	11,284	373,924	0	48,519	0	508,390
Part-Time	8,850	19,714	0	17,928	36,937	36,301	119,729
<i>Salary (Full-Time)</i>	<i>272,288</i>	<i>82,242</i>	<i>113,914</i>	<i>43,928</i>	<i>119,409</i>	<i>25,316</i>	<i>657,096</i>
Overtime	1,011	1,038	22,046	9	1,190	0	25,294
Overtime %	1.35%	9.20%	5.90%	-	2.45%	-	4.98%

	Previous 52 Weeks						
TOTAL Pay	635,793	194,424	892,611	61,856	369,999	107,253	2,261,936
<i>Hourly</i>	<i>194,918</i>	<i>112,183</i>	<i>731,637</i>	<i>17,928</i>	<i>229,197</i>	<i>61,168</i>	<i>1,347,031</i>
Full-Time	157,542	80,239	731,637	0	160,099	0	1,129,517
Part-Time	37,377	31,944	0	17,928	69,097	61,168	217,514
<i>Salary (Full-Time)</i>	<i>440,874</i>	<i>82,242</i>	<i>160,974</i>	<i>43,928</i>	<i>140,803</i>	<i>46,086</i>	<i>914,906</i>
Overtime	4,209	3,024	31,043	9	11,326	0	49,611
Overtime %	2.67%	3.77%	4.24%	-	7.07%	-	4.39%



Recreation District #1 of St. Tammany Parish
Profit & Loss Budget Performance
June 2025

	Jun 25	Jan - Jun 25	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
40.0 • Taxes & Revenue Sharing				
4010 • Ad Valorem (Current Taxes)	37,415.60	5,128,376.50	5,217,727.20	98.29%
4020 • Ad Valorem (Back Taxes)	42.83	1,349.30	25,000.00	5.4%
4030 • State Revenue Sharing	0.00	75,720.87	65,000.00	116.49%
Total 40.0 • Taxes & Revenue Sharing	37,458.43	5,205,446.67	5,307,727.20	98.07%
41.0 • Interest & Investment Income				
4110 • Interest Income	15,633.67	99,982.90	87,500.00	114.27%
Total 41.0 • Interest & Investment Income	15,633.67	99,982.90	87,500.00	114.27%
42.0 • Facilities Rentals				
4210 • Facilities Rental Revenue	18,266.23	173,125.00	290,000.00	59.7%
4310 • Staffing Fees & Service Charges	219.81	5,794.39	7,700.00	75.25%
4320 • Other Rental Fees	9,827.92	75,765.84	145,000.00	52.25%
Total 42.0 • Facilities Rentals	28,313.96	254,685.23	442,700.00	57.53%
44.0 • Program Revenue				
4340 • Non-District Fees	2,700.00	13,485.00	29,875.00	45.14%
4410 • Program Revenue	54,160.00	247,415.93	513,400.00	48.19%
Total 44.0 • Program Revenue	56,860.00	260,900.93	543,275.00	48.02%
46.0 • Sponsorships & Endorsements				
4610 • Sponsorships & Endorsements Rev	10,000.00	17,857.00	102,000.00	17.51%
Total 46.0 • Sponsorships & Endorsements	10,000.00	17,857.00	102,000.00	17.51%
47.0 • Merchandise				
4710 • Merchandise Sales	0.00	0.00	500.00	0.0%
Total 47.0 • Merchandise	0.00	0.00	500.00	0.0%
49.0 • Grants, Appropriations, & Misc.				
4910 • State Appropriations	10,102.04	112,297.44	192,882.00	58.22%
4920 • Grants	0.00	0.00	16,000.00	0.0%
4922 • Memorial Contributions	0.00	0.00	0.00	0.0%
4930 • Retainer Fees	0.00	0.00	20,000.00	0.0%
4960 • Proceeds from Sales of Assets	0.00	1,351.00	7,500.00	18.01%
4980 • Misc. Income	163.93	35,340.98	0.00	100.0%
Total 49.0 • Grants, Appropriations, & Misc.	10,265.97	148,989.42	236,382.00	63.03%
Total Income	158,532.03	5,987,862.15	6,720,084.20	89.1%
Gross Profit	158,532.03	5,987,862.15	6,720,084.20	89.1%
Expense				
51.1 • Salaries & Wages				
5100 • Full-Time / Part-Time Staffing	193,250.04	1,145,584.25	2,640,473.17	43.39%
5102 • Temporary / Seasonal Staffing	5,886.88	17,304.68	137,932.80	12.55%
Total 51.1 • Salaries & Wages	199,136.92	1,162,888.93	2,778,405.97	41.86%
51.2 • Benefits & Taxes				
5104 • Employee Insurance	38,393.53	230,879.37	578,840.06	39.89%

Recreation District #1 of St. Tammany Parish
Profit & Loss Budget Performance
June 2025

	Jun 25	Jan - Jun 25	Annual Budget	% of Budget
5106 · Retirement Benefits	18,493.92	112,700.35	270,460.18	41.67%
5108 · Medicare & Social Security	4,443.86	24,140.68	49,394.37	48.87%
5110 · Workers Comp	0.00	103,468.12	138,678.03	74.61%
Total 51.2 · Benefits & Taxes	61,331.31	471,188.52	1,037,372.64	45.42%
51.3 · Other Personnel Costs				
5114 · Employee Uniforms	0.00	6,401.70	14,889.00	43.0%
5116 · Employee Expenses - Other	3,301.46	8,539.35	15,856.00	53.86%
5118 · BckGrd, Physicals, Drug Screeni	78.75	2,711.00	2,902.50	93.4%
5124 · Professional Development & Dues	5,215.00	7,699.47	22,825.00	33.73%
5130 · Travel	342.15	564.73	14,412.00	3.92%
Total 51.3 · Other Personnel Costs	8,937.36	25,916.25	70,884.50	36.56%
52.1 · Prof Fees & Contract Labor				
5210 · Security Detail	6,385.00	38,215.00	70,000.00	54.59%
5212 · Officials	10,889.49	76,436.24	157,020.00	48.68%
5214 · Coach / Volunteer Expenses	314.50	6,916.68	12,800.00	54.04%
5216 · Instructors	2,720.00	13,130.00	34,752.50	37.78%
5220 · Professional Fees	3,601.13	42,518.49	93,915.71	45.27%
Total 52.1 · Prof Fees & Contract Labor	23,910.12	177,216.41	368,488.21	48.09%
52.2 · Insurance				
5229 · Property / Liability Insurance	0.00	289,316.98	536,000.00	53.98%
Total 52.2 · Insurance	0.00	289,316.98	536,000.00	53.98%
52.3 · Electric & Gas				
5240 · Electric & Gas	29,787.31	156,021.74	300,000.00	52.01%
Total 52.3 · Electric & Gas	29,787.31	156,021.74	300,000.00	52.01%
52.4 · Fuel.				
5245 · Fuel	2,242.91	7,977.41	24,696.00	32.3%
Total 52.4 · Fuel.	2,242.91	7,977.41	24,696.00	32.3%
52.5 · Marketing & PR				
5250 · Advertising, Printing, PR, Sign	0.00	17,155.68	67,950.00	25.25%
5254 · Sponsorship Expenses	3,000.00	3,000.00	29,400.00	10.2%
Total 52.5 · Marketing & PR	3,000.00	20,155.68	97,350.00	20.7%
52.6 · Board				
5260 · Board Expenses	888.13	2,190.90	6,500.00	33.71%
5261 · Board Travel	0.00	0.00	5,328.00	0.0%
Total 52.6 · Board	888.13	2,190.90	11,828.00	18.52%
52.7 · Technology				
5280 · Hardware & Supplies	869.09	27,057.51	4,800.00	563.7%
5282 · Services & Maintenance	7,254.11	58,530.74	76,275.52	76.74%
5284 · Software & Subscriptions	15,093.55	38,655.16	85,141.00	45.4%
5286 · Communications & Security	16,738.08	29,182.14	61,926.36	47.12%
Total 52.7 · Technology	39,954.83	153,425.55	228,142.88	67.25%
53.1 · Maintenance & Repairs				

Recreation District #1 of St. Tammany Parish
Profit & Loss Budget Performance
June 2025

	Jun 25	Jan - Jun 25	Annual Budget	% of Budget
5308 • Building Maintenance & Repair	4,529.31	20,280.50	16,800.00	120.72%
5310 • A/C Maintenance & Repair	0.00	8,914.38	25,200.00	35.38%
5312 • Equipment Maintenance & Repair	2,538.18	15,589.89	43,950.00	35.47%
5314 • Outdoor Amenities Maint & Repai	372.40	21,958.19	25,300.00	86.79%
5316 • Parking Lot & Road Upkeep	607.66	4,561.87	10,650.00	42.83%
5318 • Professional Inspections	970.00	2,052.83	9,370.00	21.91%
5320 • Tools & Equip Purchase / Rental	2,405.96	3,199.63	10,185.00	31.42%
5322 • Water, Sewer & Trash	9,465.22	23,670.96	48,855.00	48.45%
Total 53.1 • Maintenance & Repairs	20,888.73	100,228.25	190,310.00	52.67%
53.2 • Supplies & Equipment				
5340 • Office Supplies & Equipment	2,109.50	8,203.91	27,100.00	30.27%
5342 • Recreation Supplies & Equipment	1,070.91	73,678.92	174,425.00	42.24%
5344 • Janitorial Supplies & Equipment	3,049.89	9,943.57	29,500.00	33.71%
5346 • Park Supplies & Const. Projects	1,440.00	5,883.89	18,250.00	32.24%
5348 • Facility Supplies	19.48	71.21	2,500.00	2.85%
5350 • Environmental Supplies	310.00	1,539.17	5,750.00	26.77%
5354 • Special Event Supplies & Equip.	0.00	11,472.32	40,300.00	28.47%
Total 53.2 • Supplies & Equipment	7,999.78	110,792.99	297,825.00	37.2%
54.1 • Turf & Field Care				
5400 • Turf Materials & Supplies	5,483.86	53,124.10	187,251.00	28.37%
5410 • Reforestation & Landscaping	5,475.00	12,877.25	3,460.00	372.18%
5420 • Irrigation & Fencing	1,085.28	1,525.03	5,170.00	29.5%
Total 54.1 • Turf & Field Care	12,044.14	67,526.38	195,881.00	34.47%
58.1 • Financial Expenses				
5800 • Bank Charges & Fees	172.50	679.43	2,855.00	23.8%
Total 58.1 • Financial Expenses	172.50	679.43	2,855.00	23.8%
59.1 • Other Expenses				
5910 • Legal	6,985.00	20,023.32	20,000.00	100.12%
5915 • Assessor Reimbursement	0.00	0.00	8,000.00	0.0%
5920 • Land Rent	0.00	0.00	9,500.00	0.0%
5922 • Memorials	0.00	0.00	2,000.00	0.0%
5990 • Miscellaneous Expenses	-363.72	30.19	5,000.00	0.6%
Total 59.1 • Other Expenses	6,621.28	20,053.51	44,500.00	45.06%
60.1 • Capital Expenditures				
6000 • Capital Outlay	12,804.68	12,804.68	26,350.00	48.6%
Total 60.1 • Capital Expenditures	12,804.68	12,804.68	26,350.00	48.6%
Total Expense	429,720.00	2,778,383.61	6,210,889.20	44.73%
Net Ordinary Income	-271,187.97	3,209,478.54	509,195.00	630.3%
Other Income/Expense				
Other Expense				
80.1 • Transfers to Other Funds				
8011 • Transfer to Debt Service Fund	0.00	509,195.00	509,195.00	100.0%

Recreation District #1 of St. Tammany Parish

Profit & Loss Budget Performance

June 2025

	Jun 25	Jan - Jun 25	Annual Budget	% of Budget
Total 80.1 - Transfers to Other Funds	0.00	509,195.00	509,195.00	100.0%
Total Other Expense	0.00	509,195.00	509,195.00	100.0%
Net Other Income	0.00	-509,195.00	-509,195.00	100.0%
	-271,187.97	2,700,283.54	0.00	100.0%

Recreation District #1 of St. Tammany Parish
Profit & Loss
January through June 2025

	Jan - Jun 25	Jan - Jun 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
40.0 · Taxes & Revenue Sharing				
4010 · Ad Valorem (Current Taxes)	5,128,376.50	3,746,463.81	1,381,912.69	36.89%
4020 · Ad Valorem (Back Taxes)	1,349.30	11,114.60	-9,765.30	-87.86%
4030 · State Revenue Sharing	75,720.87	64,890.37	10,830.50	16.69%
Total 40.0 · Taxes & Revenue Sharing	5,205,446.67	3,822,468.78	1,382,977.89	36.18%
41.0 · Interest & Investment Income				
4110 · Interest Income	99,982.90	102,761.99	-2,779.09	-2.7%
Total 41.0 · Interest & Investment Income	99,982.90	102,761.99	-2,779.09	-2.7%
42.0 · Facilities Rentals				
4210 · Facilities Rental Revenue	173,125.00	188,144.34	-15,019.34	-7.98%
4310 · Staffing Fees & Service Charges	5,794.39	3,704.44	2,089.95	56.42%
4320 · Other Rental Fees	75,765.84	72,977.03	2,788.81	3.82%
Total 42.0 · Facilities Rentals	254,685.23	264,825.81	-10,140.58	-3.83%
44.0 · Program Revenue				
4340 · Non-District Fees	13,485.00	11,397.00	2,088.00	18.32%
4410 · Program Revenue	247,415.93	220,598.66	26,817.27	12.16%
Total 44.0 · Program Revenue	260,900.93	231,995.66	28,905.27	12.46%
45.0 · Concessions Revenue				
4500 · Concessions Admin Fees	0.00	900.00	-900.00	-100.0%
4505 · Pouring Rights	0.00	7,500.00	-7,500.00	-100.0%
Total 45.0 · Concessions Revenue	0.00	8,400.00	-8,400.00	-100.0%
46.0 · Sponsorships & Endorsements				
4610 · Sponsorships & Endorsements Rev	17,857.00	12,202.57	5,654.43	46.34%
Total 46.0 · Sponsorships & Endorsements	17,857.00	12,202.57	5,654.43	46.34%
47.0 · Merchandise				
4710 · Merchandise Sales	0.00	676.20	-676.20	-100.0%
Total 47.0 · Merchandise	0.00	676.20	-676.20	-100.0%
49.0 · Grants, Appropriations, & Misc.				
4910 · State Appropriations	112,297.44	248,561.00	-136,263.56	-54.82%
4960 · Proceeds from Sales of Assets	1,351.00	3,935.93	-2,584.93	-65.68%
4980 · Misc. Income	35,340.98	52,150.01	-16,809.03	-32.23%
Total 49.0 · Grants, Appropriations, & Misc.	148,989.42	304,646.94	-155,657.52	-51.09%
Total Income	5,987,862.15	4,747,977.95	1,239,884.20	26.11%
Gross Profit	5,987,862.15	4,747,977.95	1,239,884.20	26.11%
Expense				
51.1 · Salaries & Wages				
5100 · Full-Time / Part-Time Staffing	1,145,584.25	979,891.44	165,692.81	16.91%
5102 · Temporary / Seasonal Staffing	17,304.68	52,415.81	-35,111.13	-66.99%
Total 51.1 · Salaries & Wages	1,162,888.93	1,032,307.25	130,581.68	12.65%
51.2 · Benefits & Taxes				

Recreation District #1 of St. Tammany Parish

Profit & Loss

January through June 2025

	Jan - Jun 25	Jan - Jun 24	\$ Change	% Change
5104 · Employee Insurance	230,879.37	204,324.25	26,555.12	13.0%
5106 · Retirement Benefits	112,700.35	100,786.40	11,913.95	11.82%
5108 · Medicare & Social Security	24,140.68	19,478.12	4,662.56	23.94%
5110 · Workers Comp	103,468.12	100,936.00	2,532.12	2.51%
Total 51.2 · Benefits & Taxes	471,188.52	425,524.77	45,663.75	10.73%
51.3 · Other Personnel Costs				
5114 · Employee Uniforms	6,401.70	8,289.84	-1,888.14	-22.78%
5116 · Employee Expenses - Other	8,539.35	9,808.01	-1,268.66	-12.94%
5118 · BckGrd, Physicals, Drug Screeni	2,711.00	1,192.50	1,518.50	127.34%
5124 · Professional Development & Dues	7,699.47	6,329.99	1,369.48	21.64%
5130 · Travel	564.73	6,081.05	-5,516.32	-90.71%
Total 51.3 · Other Personnel Costs	25,916.25	31,701.39	-5,785.14	-18.25%
52.1 · Prof Fees & Contract Labor				
5210 · Security Detail	38,215.00	25,704.00	12,511.00	48.67%
5212 · Officials	76,436.24	68,412.33	8,023.91	11.73%
5214 · Coach / Volunteer Expenses	6,916.68	2,769.70	4,146.98	149.73%
5216 · Instructors	13,130.00	11,572.50	1,557.50	13.46%
5220 · Professional Fees	42,518.49	39,917.87	2,600.62	6.52%
Total 52.1 · Prof Fees & Contract Labor	177,216.41	148,376.40	28,840.01	19.44%
52.2 · Insurance				
5229 · Property / Liability Insurance	289,316.98	0.00	289,316.98	100.0%
5230 · Accident / Health	0.00	14,013.00	-14,013.00	-100.0%
5231 · Auto	0.00	9,993.00	-9,993.00	-100.0%
5232 · Boiler & Machinery	0.00	2,605.00	-2,605.00	-100.0%
5233 · Inland Marine	0.00	3,604.00	-3,604.00	-100.0%
5234 · Liability	0.00	145,605.00	-145,605.00	-100.0%
5235 · Property	0.00	171,307.71	-171,307.71	-100.0%
Total 52.2 · Insurance	289,316.98	347,127.71	-57,810.73	-16.65%
52.3 · Electric & Gas				
5240 · Electric & Gas	156,021.74	136,572.56	19,449.18	14.24%
Total 52.3 · Electric & Gas	156,021.74	136,572.56	19,449.18	14.24%
52.4 · Fuel.				
5245 · Fuel	7,977.41	9,655.59	-1,678.18	-17.38%
Total 52.4 · Fuel.	7,977.41	9,655.59	-1,678.18	-17.38%
52.5 · Marketing & PR				
5250 · Advertising, Printing, PR, Sign	17,155.68	65,789.31	-48,633.63	-73.92%
5254 · Sponsorship Expenses	3,000.00	3,000.00	0.00	0.0%
Total 52.5 · Marketing & PR	20,155.68	68,789.31	-48,633.63	-70.7%
52.6 · Board				
5260 · Board Expenses	2,190.90	4,405.68	-2,214.78	-50.27%
Total 52.6 · Board	2,190.90	4,405.68	-2,214.78	-50.27%
52.7 · Technology				

Recreation District #1 of St. Tammany Parish
Profit & Loss
January through June 2025

	Jan - Jun 25	Jan - Jun 24	\$ Change	% Change
5280 · Hardware & Supplies	27,057.51	9,257.18	17,800.33	192.29%
5282 · Services & Maintenance	58,530.74	55,314.83	3,215.91	5.81%
5284 · Software & Subscriptions	38,655.16	26,142.78	12,512.38	47.86%
5286 · Communications & Security	29,182.14	0.00	29,182.14	100.0%
Total 52.7 · Technology	153,425.55	90,714.79	62,710.76	69.13%
53.1 · Maintenance & Repairs				
5308 · Building Maintenance & Repair	20,280.50	0.00	20,280.50	100.0%
5310 · A/C Maintenance & Repair	8,914.38	7,758.65	1,155.73	14.9%
5312 · Equipment Maintenance & Repair	15,589.89	12,530.86	3,059.03	24.41%
5314 · Outdoor Amenities Maint & Repai	21,958.19	2,781.64	19,176.55	689.4%
5316 · Parking Lot & Road Upkeep	4,561.87	2,990.12	1,571.75	52.57%
5318 · Professional Inspections	2,052.83	3,947.50	-1,894.67	-48.0%
5320 · Tools & Equip Purchase / Rental	3,199.63	1,746.62	1,453.01	83.19%
5322 · Water, Sewer & Trash	23,670.96	16,652.55	7,018.41	42.15%
Total 53.1 · Maintenance & Repairs	100,228.25	48,407.94	51,820.31	107.05%
53.2 · Supplies & Equipment				
5340 · Office Supplies & Equipment	8,203.91	9,313.66	-1,109.75	-11.92%
5342 · Recreation Supplies & Equipment	73,678.92	106,281.40	-32,602.48	-30.68%
5344 · Janitorial Supplies & Equipment	9,943.57	9,569.34	374.23	3.91%
5346 · Park Supplies & Const. Projects	5,883.89	12,643.46	-6,759.57	-53.46%
5348 · Facility Supplies	71.21	0.00	71.21	100.0%
5350 · Environmental Supplies	1,539.17	0.00	1,539.17	100.0%
5354 · Special Event Supplies & Equip.	11,472.32	0.00	11,472.32	100.0%
Total 53.2 · Supplies & Equipment	110,792.99	137,807.86	-27,014.87	-19.6%
54.1 · Turf & Field Care				
5400 · Turf Materials & Supplies	53,124.10	32,742.70	20,381.40	62.25%
5410 · Reforestation & Landscaping	12,877.25	1,449.45	11,427.80	788.42%
5420 · Irrigation & Fencing	1,525.03	2,197.18	-672.15	-30.59%
Total 54.1 · Turf & Field Care	67,526.38	36,389.33	31,137.05	85.57%
58.1 · Financial Expenses				
5800 · Bank Charges & Fees	679.43	892.84	-213.41	-23.9%
Total 58.1 · Financial Expenses	679.43	892.84	-213.41	-23.9%
59.1 · Other Expenses				
5910 · Legal	20,023.32	2,135.80	17,887.52	837.51%
5920 · Land Rent	0.00	8,666.00	-8,666.00	-100.0%
5990 · Miscellaneous Expenses	30.19	0.00	30.19	100.0%
Total 59.1 · Other Expenses	20,053.51	10,801.80	9,251.71	85.65%
60.1 · Capital Expenditures				
6000 · Capital Outlay	12,804.68	0.00	12,804.68	100.0%
Total 60.1 · Capital Expenditures	12,804.68	0.00	12,804.68	100.0%
Total Expense	2,778,383.61	2,529,475.22	248,908.39	9.84%
Net Ordinary Income	3,209,478.54	2,218,502.73	990,975.81	44.67%

Recreation District #1 of St. Tammany Parish

Profit & Loss

January through June 2025

	Jan - Jun 25	Jan - Jun 24	\$ Change	% Change
Other Income/Expense				
Other Expense				
80.1 - Transfers to Other Funds				
8011 - Transfer to Debt Service Fund	509,195.00	0.00	509,195.00	100.0%
Total 80.1 - Transfers to Other Funds	509,195.00	0.00	509,195.00	100.0%
Total Other Expense	509,195.00	0.00	509,195.00	100.0%
Net Other Income	-509,195.00	0.00	-509,195.00	-100.0%
Net Income	2,700,283.54	2,218,502.73	481,780.81	21.72%



RECREATION DISTRICT #1

MEETING DATE: JULY 11, 2025

AGENDA ITEM: 3

TO: Finance Committee
FROM: Scott Goodwill, CFO & Melissa Garcia, Grants and Contracts Manager
RE: Financial Updates
DATE: July 7, 2025

Reserve: The Reserve account had a balance of \$1,406,577.13 as of 6/30/25. No expenditures have been made from this fund.

St. Tammany Fund: We have no balance remaining in the CEA ending on 6/30/25. We are waiting for the new CEA from the state.

Ad Valorem: Ad valorem receipts continue to come in as expected. My current expectation is that we will be approximately 2.0% over budget for the year.

Grants:

US EPA Grant (on track)

- Total invoices of \$16,410.48 paid to NSI through UNORTF.
- Awaiting UNORTF's response on QAPP.

Keep Louisiana Beautiful Grant Application

- Submitted \$10,000 grant proposal for Pelican Park Indigenous Garden as part of 2024–2025 Beautification Grant, in partnership with Peoples Forest Foundation.
 - 2024 Awardees for the Keep Louisiana Beautiful grant were announced in September last year.

Contracts:

Cleco Right of First Refusal Agreement

- 2025 invoice of \$20,000 has been submitted to Cleco for payment.

Bike Revenue Sharing Agreement with Canoe & Trail

- Site map for bike rental locations under development; bike installation anticipated by the end of summer.
 - Monthly report due by the 10th; monthly revenue payment due by the 15th.



RECREATION DISTRICT #1

MEETING DATE: JULY 11, 2025

AGENDA ITEM: 4

TO: Finance Committee
FROM: Scott Goodwill, CFO
RE: Credit Card Update and Request for New Cardholders
DATE: July 4, 2025

The District has two credit card accounts presently: Sam's Club (2 cardholders, total credit limit \$20,000) and Chase Visa (2 cardholders, total credit limit \$50,000). See the inventory summary below:

Account	Cardholder Name	Number
Chase Visa	Suzanne Reeder	-2896
Chase Visa	Doug McLemore	-1628
Sam's Club	Ray Duplantier	-9240
Sam's Club	Melissa Smith	-9240

I request the addition of Ray Duplantier (Concessions Supervisor) and Borato Broughton (Assistant Director – Athletics) to our Chase Visa account. The addition of these two cardholders should not significantly increase the number of credit card transactions incurred by the District, and it would not increase the District's total credit limit.

Recommendation: Staff recommendation is to add the two new cardholders as described above.



RECREATION DISTRICT #1

MEETING DATE: JULY 11, 2025

AGENDA ITEM: 5

TO: Finance Committee
FROM: Scott Goodwill, CFO
RE: Closure of Construction Fund
DATE: July 4, 2025

The District currently has two capital projects funds, the Construction Fund and the Development Fund, each of which contains a checking account for related transactions. Currently capital expenditures can be made from the following possible checking accounts:

- General Fund, O&M checking account (-5256)
- General Fund, Reserve checking account (-2190)
- Development Fund, Development checking account (-6650)
- Construction Fund, Funded Construction Projects checking account (-5330)

The Construction Fund, and its related Funded Construction Projects checking account, have been infrequently used over the past couple of years. As part of staff's efforts to streamline the capital outlay process, staff recommend deallocating the jobs in the Construction Fund (see table below) and subsequently closing the Construction Fund and moving the Funded Construction Projects checking account to the Development Fund. This would coincide with forthcoming changes made to the budget to incorporate more capital spending into the operating budget.

Fund	Job	Current Allocation	New Allocation
<i>Construction Fund</i>	<i>Capital Replacement Reserve</i>	\$511,693.26	\$0.00
<i>Construction Fund</i>	<i>Electronic Door Locks</i>	\$11,777.48	\$0.00
<i>Construction Fund</i>	<i>Strategic Planning</i>	\$409,635.45	\$0.00
<i>Development Fund</i>	<i>Funded Construction Projects</i>	\$0.00	\$933,106.19

Recommendation: Staff recommendation is to move the Funded Construction Projects checking account into the Development Fund, and close the Construction Fund, as described above, with an effective date of July 31, 2025.



RECREATION DISTRICT #1

MEETING DATE: JULY 11, 2025

AGENDA ITEM: 6

TO: Finance Committee
FROM: Scott Goodwill, CFO
RE: Budget Update
DATE: July 8, 2025

Staff have been working on developing the 2026 budget. I have conducted initial discussions with each department, and we are working on producing a good set of initial numbers to work with. We remain on track to present an initial draft of the budget at the August 15 Finance Committee meeting. That initial draft should be well-developed, and it will serve as a solid starting point for board discussions and decisions.