

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: McKendall Estates Neighborhood Improvement District (10165 - SP)

Address: Post Office Box 872162

Telephone: (504) 442-4390 Email: lloydurand@bellsouth.net

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

AFFIDAVIT

Personally came and appeared before the undersigned authority, Lloyd Durand (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of McKendall Estates Neighborhood Improvement District (10165 - SP) (entity's name) as of December 31, 2022 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: N/A - we are compliant.

Complete if Applicable: In addition, Lloyd Durand (officer's name), who duly sworn, deposes, and says that McKendall Estates Neighborhood Improvement District (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2022 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

[Signature]  
OFFICER'S SIGNATURE

Vice President  
OFFICER'S TITLE

Sworn to and subscribed before me, this 24<sup>th</sup> day of April, 2023

**DANIEL T. PANCANO**  
**NOTARY PUBLIC**  
State of Louisiana  
Bar No. 19726  
My Commission is for Life

[Signature]  
NOTARY PUBLIC SIGNATURE

# McKendall Estates Homeowners Association

Profit and Loss  
January - December 2022

**Statement A**

|  | TOTAL               |
|--|---------------------|
| Income                                 |                     |
| Adjustment                             | 500.00              |
| Non-Profit Income                      | 34,157.50           |
| <b>Total Income</b>                    | <b>\$34,657.50</b>  |
| <b>GROSS PROFIT</b>                    | <b>\$34,657.50</b>  |
| Expenses                               |                     |
| Bills & Utilities                      | 0.00                |
| Compliance Monitoring                  | 5,000.00            |
| Computer and Internet Expense          | 2,038.00            |
| Electric                               | 668.57              |
| Landscaping and Groundskeeping         | 16,355.00           |
| Security                               | 432.00              |
| Water                                  | 1,234.00            |
| <b>Total Bills &amp; Utilities</b>     | <b>25,727.57</b>    |
| Business Expenses                      | 0.00                |
| Grounds Repair and Maintenance         | 15,701.00           |
| Miscellaneous Expense                  | 133.89              |
| Postage and Delivery                   | 83.00               |
| <b>Total Business Expenses</b>         | <b>15,917.89</b>    |
| Office/General Administrative Expenses | 150.00              |
| Repairs & Maintenance                  | 0.00                |
| Electrical                             | 450.00              |
| <b>Total Repairs &amp; Maintenance</b> | <b>450.00</b>       |
| <b>Total Expenses</b>                  | <b>\$42,245.46</b>  |
| <b>NET OPERATING INCOME</b>            | <b>\$ -7,587.96</b> |
| Other Income                           |                     |
| Interest Income                        | 335.76              |
| <b>Total Other Income</b>              | <b>\$335.76</b>     |
| <b>NET OTHER INCOME</b>                | <b>\$335.76</b>     |
| <b>NET INCOME</b>                      | <b>\$ -7,252.20</b> |

**Identify the Basis of Accounting, if not using Cash-Basis:** \_\_\_\_\_

**NOTE:** If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

# McKendall Estates Homeowners Association

## Balance Sheet

## Statement B

As of December 31, 2022

|                                     | TOTAL              |
|-------------------------------------|--------------------|
| <b>ASSETS</b>                       |                    |
| Current Assets                      |                    |
| Bank Accounts                       |                    |
| City Account - Board of Liquidation | 19,676.62          |
| MEHA Account                        | 7,701.14           |
| Miscellaneous Income                | -52.00             |
| <b>Total Bank Accounts</b>          | <b>\$27,325.76</b> |
| <b>Total Current Assets</b>         | <b>\$27,325.76</b> |
| <b>TOTAL ASSETS</b>                 | <b>\$27,325.76</b> |
| <b>LIABILITIES AND EQUITY</b>       |                    |
| <b>Total Liabilities</b>            |                    |
| Equity                              |                    |
| Opening Balance Equity              | 72,056.31          |
| Retained Earnings                   | -37,478.35         |
| Net Income                          | -7,252.20          |
| <b>Total Equity</b>                 | <b>\$27,325.76</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$27,325.76</b> |

**Statement C**

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

Agency Head Name: Lloyd Durand

Title: Vice President

| Purpose   | Dollar Amount |
|---|---------------|
| 1. Salary   |               |
| 2. Benefits-insurance                                       |               |
| 3. Benefits-retirement                                      |               |
| 4. Benefits-other (describe)                                |               |
| 5. Benefits-other (describe)                                |               |
| 6. Benefits-other (describe)                                |               |
| 7. Car allowance  |               |
| 8. Vehicle provided by government (if reported on your W-2) |               |
| 9. Per diem   |               |
| 10. Reimbursements  |               |
| 11. Travel  |               |
| 12. Registration fees                                       |               |
| 13. Conference travel                                       |               |
| 14. Housing   |               |
| 15. Unvouchered expenses (example: travel advances, etc.)   |               |
| 16. Special meals   |               |
| 17. Other   |               |
| 18. TOTAL (enter total of line 1-17)                        | \$ 0.00       |

**Please check here if the Agency Head does not receive any compensation, benefits, and other payments.** (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)