

**Affidavit and Revenue Certification**

**ALLEN PARISH RECREATION DISTRICT #3**

**ALLEN PARISH**

**ELIZABETH, LOUISIANA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, JIMMIE HUGHES ,who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of ALLEN PARISH RECREATION DISTRICT #3 as of DECEMBER 31, 2018 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, JIMMIE HUGHES who, duly sworn, deposes and says that ALLEN PARISH RECREATION DISTRICT #3 received \$75,000 or less in revenues and other sources for the year ended DECEMBER 31, 2017, and accordingly, is not required to have an audit for the previously mentioned year.

\_\_\_\_\_  
Officer's Signature

Sworn to and subscribed before me this 21 day of January, 2021.



NICOLE SHELTON YBARRA  
NOTARY PUBLIC NO. 065902  
STATE OF LOUISIANA  
PARISH OF VERNON  
My Commission is for Life

*Nicole Shelton Ybarra*  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL

**For Office Use Only**

Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 02-03-2021

**Please Complete This Section**

|                 |                           |
|-----------------|---------------------------|
| Officer's Name  | JIMMIE HUGHES             |
| Officer's Title | CHAIRMAN                  |
| Address         | P O BOX 483               |
| City, Zip       | ELIZABETH, LA 70638       |
| Ph: Cell/Land   | 281-658-0193/318-491-0216 |
| E-mail          | Shirleysau@gmail.com      |

**ALLEN PARISH RECREATION DISTRICT #3****Statement of Cash Receipts and Disbursements  
For the Year Ended DECEMBER 31, 2018**

|   | <u>General<br/>Fund</u> | <u>Other<br/>Fund</u> | <u>Total</u>    |
|---|-------------------------|-----------------------|-----------------|
| <b>RECEIPTS (Provide Brief Description):</b>  |                         |                       |                 |
| AD VALOREM TAX INCOME   | \$ 27041                | \$                    | \$ 27041        |
| FESTIVAL INCOME   | 1130                    |                       | 1130            |
| POOL REVENUE  | 9369                    |                       | 9369            |
| MISC INCOME   | 270                     |                       | 270             |
| INTEREST INCOME   | 36                      |                       | 36              |
| <b>Total receipts</b> (add lines 1 - 5)   | <b>\$ 37846</b>         | <b>\$</b>             | <b>\$ 37846</b> |
| <b>DISBURSEMENTS (Provide Brief Description):</b>   |                         |                       |                 |
| ACCOUNTING  | \$ 1110                 | \$                    | \$ 1110         |
| ADVERTISEMENT   | 1376                    |                       | 1376            |
| CONTRACT LABOR  | 400                     |                       | 400             |
| BALLPARK  |                         |                       |                 |
| FESTIVAL EXPENSE  | 534                     |                       | 534             |
| GROUND MAINTENANCE  | 840                     |                       | 840             |
| INSURANCE   | 3504                    |                       | 3504            |
| MEALS   | 726                     |                       | 726             |
| MILEAGE   | 799                     |                       | 799             |
| OFFICE EXPENSE  | 541                     |                       | 541             |
| PAYROLL EXPENSES  | 18493                   |                       | 18493           |
| PER DIEM EXPENSE  | 2900                    |                       | 2900            |
| POOL SUPPLIES   | 228                     |                       | 228             |
| POSTAGE   | 154                     |                       | 154             |
| REIMBURSEMENTS  | 2318                    |                       | 2318            |
| REPAIRS   | 1023                    |                       | 1023            |
| SUPPLIES  | 429                     |                       | 429             |
| TRAINING  | 1100                    |                       | 1100            |
| UTILITIES   | 2047                    |                       | 2047            |
| <b>14. Total Disbursements</b> (add lines 7 - 13)   | <b>38522</b>            | <b>\$</b>             | <b>38522</b>    |
| <b>15. Change in fund balance</b> ( Lines 6 minus 14)   | <b>(676)</b>            |                       | <b>(676)</b>    |
| <b>16. Fund Balance at beginning of year</b>  | <b>42122</b>            | <b>33449</b>          | <b>75571</b>    |
| <b>17. Fund balance (deficit) at end of year</b> (Add lines 15-16)<br>--This amount also goes on line 12, Statement B | <b>\$41446</b>          | <b>\$ 33449</b>       | <b>\$ 74895</b> |

**ALLEN PARISH RECREATION DISTRICT #3****Balance Sheet, on 12/31/18**

|   | <u>General<br/>Fund</u> | <u>Other<br/>Fund</u> | <u>Total</u>    |
|---|-------------------------|-----------------------|-----------------|
| <b>ASSETS (balances at year-end) -Give brief description:</b>     |                         |                       |                 |
| 1. Cash and cash equivalents on hand                              | \$ 5007                 | \$                    | \$ 5007         |
| 2. Investments (fair value) on hand                               | 36485                   |                       | 36485           |
| 3. Office furnishings (Cost of desks, etc)                        |                         | 33449                 | 33449           |
| 4. Equipment (Cost of fax machine, etc)                           |                         |                       |                 |
| 5. Other (brief description)                                      |                         |                       |                 |
| 6. <b>Total Assets</b> (add lines 1 - 5)                          | <u>\$ 41492</u>         | <u>\$ 33449</u>       | <u>\$ 74941</u> |
| <b>LIABILITIES AND FUND BALANCE (at year-end):</b>                |                         |                       |                 |
| 7. Liabilities (give brief description):                          |                         |                       |                 |
| 8. PAYROLL LIABILITIES  | \$ 46                   | \$                    | \$ 46           |
| 9.  |                         |                       |                 |
| 10.   |                         |                       |                 |
| 11. <b>Total Liabilities</b> (add lines 7 - 10)                   | 46                      |                       | 46              |
| 12. Fund balance (amount from Line 17 on Statement A)             | \$41446                 | 33449                 | 74895           |
| 13. Other   |                         |                       |                 |
| 14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13) | <u>\$ 41492</u>         | <u>\$ 33449</u>       | <u>\$ 74941</u> |

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

**ALLEN PARISH RECREATION DISTRICT #3**

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)**

For the Year Ended 12/31/18

JIMMIE HUGHES

| <b>Purpose</b>  | <b>Dollar Amount</b> |
|---|----------------------|
| 1. Salary   | 1.                   |
| 2. Benefits-insurance                                       | 2.                   |
| 3. Benefits-retirement                                      | 3.                   |
| 4. Benefits-other (describe)                                | 4.                   |
| 5. Benefits-other (describe)                                | 5.                   |
| 6. Benefits-other (describe)                                | 6.                   |
| 7. Car allowance  | 7.                   |
| 8. Vehicle provided by government (if reported on your W-2) | 8.                   |
| 9. Per diem   | 9. 600               |
| 10. Reimbursements  | 10.                  |
| 11. Travel  | 11.                  |
| 12. Registration fees                                       | 12.                  |
| 13. Conference travel                                       | 13.                  |
| 14. Housing   | 14.                  |
| 15. Unvouchered expenses (example: travel advances, etc.)   | 15.                  |
| 16. Special meals   | 16.                  |
| 17. Other   | 17.                  |
| 18. TOTAL (enter total of line 1-17)                        | 18. 600              |

\_\_\_\_\_ 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.)

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services; Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

**ELIZABETH RECREATION DISTRICT #3**  
**Profit & Loss Prev Year Comparison**  
**January through December 2018**

|                                      | <u>Jan - Dec 18</u>   |
|--------------------------------------|-----------------------|
| <b>Ordinary Income/Expense</b>       |                       |
| <b>Income</b>                        |                       |
| Advalorem Tax Income                 | 27,040.57             |
| Festival income                      | 1,130.00              |
| Interest income                      | 36.26                 |
| miscellaneous income                 | 270.00                |
| Pool Revenue                         | 9,369.31              |
| <b>Total Income</b>                  | <u>37,846.14</u>      |
| <b>Cost of Goods Sold</b>            |                       |
| Pool Product and Supplies            | 227.96                |
| <b>Total COGS</b>                    | <u>227.96</u>         |
| <b>Gross Profit</b>                  | 37,618.18             |
| <b>Expense</b>                       |                       |
| Accounting                           | 1,110.00              |
| Advertising                          | 1,376.49              |
| Contract labor                       | 400.00                |
| FESTIVAL                             | 534.00                |
| Insurance                            |                       |
| Workmen's Comp                       | -499.00               |
| Insurance - Other                    | 4,002.86              |
| <b>Total Insurance</b>               | <u>3,503.86</u>       |
| Meals                                | 726.41                |
| Mileage Reimbursements               | 798.87                |
| Office Expense                       | 540.56                |
| Payroll Expenses                     | 18,493.07             |
| Per Diem                             | 2,900.00              |
| Postage                              | 154.00                |
| Reimbursement                        | 2,318.21              |
| Repairs and Maintenance              |                       |
| Ground Maint                         | 840.00                |
| Pool Repairs                         | 1,022.50              |
| <b>Total Repairs and Maintenance</b> | <u>1,862.50</u>       |
| Supplies                             | 429.00                |
| Training                             | 1,100.00              |
| Utilities                            | 2,047.49              |
| <b>Total Expense</b>                 | <u>38,294.46</u>      |
| <b>Net Ordinary Income</b>           | <u>-676.28</u>        |
| <b>Net Income</b>                    | <u><u>-676.28</u></u> |

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**ELIZABETH RECREATION DISTRICT #3**  
**Balance Sheet**  
 As of December 31, 2018

|  | <u>Dec 31, 18</u>       | <u>Dec 31, 17</u>       |
|--|-------------------------|-------------------------|
| <b>ASSETS</b>                          |                         |                         |
| <b>Current Assets</b>                  |                         |                         |
| <b>Checking/Savings</b>                |                         |                         |
| 1FIRST FEDERAL BANK(358571)            | 5,007.36                | 5,841.98                |
| CD-Federal Land Bank(5051755011)       | 18,392.07               | 18,373.70               |
| CD-Landbank(13273811)                  | 17,873.16               | 17,855.27               |
| Federal Land Bank(59031610)            | 219.14                  | 219.14                  |
| <b>Total Checking/Savings</b>          | <u>41,491.73</u>        | <u>42,290.09</u>        |
| <b>Total Current Assets</b>            | 41,491.73               | 42,290.09               |
| <b>Fixed Assets</b>                    |                         |                         |
| <b>General Fixed Assets</b>            | <u>33,448.98</u>        | <u>33,448.98</u>        |
| <b>Total Fixed Assets</b>              | <u>33,448.98</u>        | <u>33,448.98</u>        |
| <b>TOTAL ASSETS</b>                    | <u><u>74,940.71</u></u> | <u><u>75,739.07</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>        |                         |                         |
| <b>Liabilities</b>                     |                         |                         |
| <b>Current Liabilities</b>             |                         |                         |
| <b>Other Current Liabilities</b>       |                         |                         |
| <b>Payroll Liabilities</b>             |                         |                         |
| 941                                    | 45.90                   | 0.00                    |
| Payroll Liabilities - Other            | <u>0.00</u>             | <u>167.98</u>           |
| <b>Total Payroll Liabilities</b>       | 45.90                   | 167.98                  |
| <b>Total Other Current Liabilities</b> | <u>45.90</u>            | <u>167.98</u>           |
| <b>Total Current Liabilities</b>       | 45.90                   | 167.98                  |
| <b>Total Liabilities</b>               | 45.90                   | 167.98                  |
| <b>Equity</b>                          |                         |                         |
| Invest in General Fixed Assets         | 33,448.98               | 33,448.98               |
| Retained Earnings                      | 42,122.11               | 39,733.12               |
| Net Income                             | <u>-676.28</u>          | <u>2,388.99</u>         |
| <b>Total Equity</b>                    | <u>74,894.81</u>        | <u>75,571.09</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <u><u>74,940.71</u></u> | <u><u>75,739.07</u></u> |

*S. J. [Signature]*