

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT  
NO. 1 OF ALLEN PARISH  
Oberlin, Louisiana**

**Financial Report  
For the Year Ended December 31, 2019**

***Royce T. Scimemi, CPA, APAC***  
Oberlin, LA 70655

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH  
Oberlin, Louisiana**

**Financial Report for the Year Ended December 31, 2019**

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**ACCOUNTANTS' COMPILATION REPORT**

Board of Commissioners  
Bayou Blue Gravity Drainage District  
No. 1 of Allen Parish  
Oberlin, Louisiana 70655

July 27, 2020

Management is responsible for the accompanying financial statements of the governmental activities and the only fund of the Bayou Blue Gravity Drainage District No. 1 of Allen Parish (the District), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2019, 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 American Institute of Certified Public Accountants. 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 form of assurance on these financial statements.

Management has elected to omit substantially all of 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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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. 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 form of assurance on such information.

Management has omitted the Management 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.

The other supplementary information on pages 8 and 9 are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statute 24:513(A)(3). The other supplementary information is the responsibility of management. The other supplementary information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such other information. We are not independent with respect to the District.

Royce T. Scimemi, CPA, APAC

- 1 - Royce T. Scimemi, CPA, APAC

**BASIC FINANCIAL STATEMENTS**

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH  
Oberlin, Louisiana**

**BALANCE SHEET –  
Governmental Fund Type - General Fund  
December 31, 2019**

|   |                          |
|---|--------------------------|
| <b>ASSETS</b>   |                          |
| Cash and Interest-Bearing Deposits  | \$ 87,205                |
| Accounts Receivable - Ad Valorem Taxes, net                                       | <u>140,999</u>           |
| Total Assets  | 228,204                  |
| <br><b>DEFERRED OUTFLOWS OF RESOURCES</b>   |                          |
|   | _____ -                  |
| <br><b>TOTAL ASSETS AND DEFERRED<br/>OUTFLOWS OF RESOURCES</b>                    |                          |
|   | <b>\$ <u>228,204</u></b> |
| <br><b>LIABILITIES</b>  |                          |
|   | \$ _____ -               |
| <br><b>DEFERRED INFLOWS OF RESOURCES</b>  |                          |
|   | _____ -                  |
| <br><b>FUND BALANCE</b>   |                          |
| Unassigned  | <u>228,204</u>           |
| <br><b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCE</b> |                          |
|   | <b>\$ <u>228,204</u></b> |

See Accountants' Compilation Report.

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH  
Oberlin, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
Governmental Fund Type - General Fund  
For the Year Ended December 31, 2019**

|                                  |                  |
|----------------------------------|------------------|
| REVENUES                         |                  |
| Ad Valorem Taxes, net            | \$ 148,517       |
| Interest Earnings                | <u>399</u>       |
| Total Revenues                   | 148,916          |
| EXPENDITURES                     |                  |
| Current:                         |                  |
| Public Works - Drainage:         |                  |
| Personal Services                | 22,854           |
| Operating Services               | 89,435           |
| Materials and Supplies           | <u>84</u>        |
| Total Expenditures               | <u>112,373</u>   |
| CHANGE IN FUND BALANCE           | 36,543           |
| FUND BALANCE - BEGINNING OF YEAR | <u>191,661</u>   |
| FUND BALANCE - END OF YEAR       | <u>\$228,204</u> |

See Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH**  
**Oberlin, Louisiana**

**BUDGETARY COMPARISON SCHEDULE**  
**General Fund**  
**For the Year Ended December 31, 2019**

|                                  | Original<br>Budget | Final<br>Budget  | Actual           | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|--------------------|------------------|------------------|--|
| <b>REVENUES</b>                  |                    |                  |                  |  |
| Ad Valorem Taxes, net            | \$ 135,624         | \$152,830        | \$148,517        | \$ (4,313)                             |
| Interest Earnings                | <u>500</u>         | <u>500</u>       | <u>399</u>       | <u>(101)</u>                           |
| Total Revenues                   | 136,124            | 153,330          | 148,916          | (4,414)                                |
| <b>EXPENDITURES</b>              |                    |                  |                  |  |
| Current                          |                    |                  |                  |  |
| Public Works - Drainage:         |                    |                  |                  |  |
| Personal Services                | 13,800             | 22,755           | 22,854           | (99)                                   |
| Operating Services               | 111,000            | 89,400           | 89,435           | (35)                                   |
| Materials and Supplies           | <u>400</u>         | <u>180</u>       | <u>84</u>        | <u>96</u>                              |
| Total Expenditures               | <u>125,200</u>     | <u>112,335</u>   | <u>112,373</u>   | <u>(38)</u>                            |
| CHANGE IN FUND BALANCE           | 10,924             | 40,995           | 36,543           | (4,452)                                |
| FUND BALANCE – BEGINNING OF YEAR | <u>191,661</u>     | <u>191,661</u>   | <u>191,661</u>   | -                                      |
| FUND BALANCE – ENDING OF YEAR    | <u>\$202,585</u>   | <u>\$232,656</u> | <u>\$228,204</u> | <u>\$ (4,452)</u>                      |

See Accountants' Compilation Report.



**OTHER SUPPLEMENTARY INFORMATION**

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH  
Oberlin, Louisiana**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended December 31, 2019**

|  |                |
|--|----------------|
| Mark Manuel                              | \$ 715         |
| Clifford Fruge                           | 390            |
| Russell Meaux                            | 325            |
| Jason Smith                              | 520            |
| Fred Ryder                               | <u>715</u>     |
| Total Compensation Paid to Board Members | <u>\$2,665</u> |

See Accountants' Compilation Report.

**BAYOU BLUE GRAVITY DRAINAGE DISTRICT NO. 1 OF ALLEN PARISH  
Oberlin, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
CHIEF EXECUTIVE OFFICER  
For the Year Ended December 31, 2019**

Chief Executive Officer: Mark Manuel, President of the Board

| <u>Purpose</u>                         | <u>Amount</u> |
|--|---------------|
| Salary                                 | \$ -0-        |
| Benefits-insurance                     | -0-           |
| Benefits-retirement                    | -0-           |
| Benefits-cell phone                    | -0-           |
| Car allowance                          | -0-           |
| Vehicle provided by government         | -0-           |
| Per diem                               | 715           |
| Reimbursements                         | -0-           |
| Travel                                 | -0-           |
| Registration fees                      | -0-           |
| Conference travel                      | -0-           |
| Continuing professional education fees | -0-           |
| Housing                                | -0-           |
| Unvouchered expenses                   | -0-           |
| Special meals                          | -0-           |

See Accountants' Compilation Report.