

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

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

***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, 2025**

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**ROYCE T. SCIMEMI, CPA, APAC**  
CERTIFIED PUBLIC ACCOUNTANT



P.O. Box 210  
Oberlin, LA 70655  
Tele (337) 639-4334, Fax (337) 639-4068

Member  
American Institute of  
Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

ACCOUNTANT'S COMPILATION REPORT

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

May 26, 2026

Management is responsible for the accompanying financial statements of the governmental activities and the only fund of 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, 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 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. 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 and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Board of Commissioners  
Bayou Blue Gravity Drainage District  
No. 1 of Allen Parish  
Accountant's Compilation Report  
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### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 11 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.

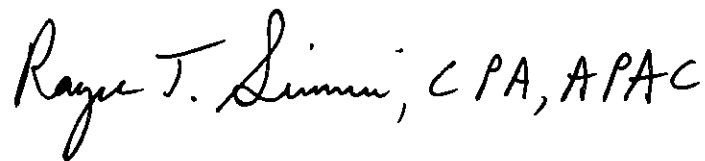
Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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.

### **Supplementary Information**

The other supplementary information on pages 13 and 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of management, and was subject to our compilation engagement. We have not audited or reviewed this 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  
May 26, 2026

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R'.

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

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

**STATEMENT OF NET POSITION  
December 31, 2025**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash in Bank	\$ 29,218
Investments	150,082
Receivable - Ad Valorem Taxes, net	154,751
<b>TOTAL ASSETS</b>	<u><b>334,051</b></u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated Deferred Outflows of Resources	<u>-</u>
 <b>LIABILITIES</b>	
Accounts Payable	<u>7,430</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated Deferred Inflows of Resources	<u>-</u>
 <b>NET POSITION</b>	
Unrestricted	<u>326,621</u>
<b>TOTAL NET POSITION</b>	<u><b>\$ 334,051</b></u>

See Accountant's Compilation Report.

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

**STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:				
Drainage	\$ <u>108,483</u>	\$ <u>      -</u>	\$ <u>      -</u>	\$(108,483)
		General Revenues:		
				172,877
				<u>7,503</u>
				<u>180,380</u>
				71,897
				<u>254,724</u>
				<u>\$ 326,621</u>

See Accountant's Compilation Report.

**FUND FINANCIAL STATEMENTS**

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

**BALANCE SHEET –  
Governmental Fund Type - General Fund  
December 31, 2025**

<b>ASSETS</b>	
Cash in Bank	\$ 29,218
Investments	150,082
Receivable -- Ad Valorem Taxes, net	<u>154,751</u>
<b>TOTAL ASSETS</b>	<b>334,051</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>          -</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>334,051</u></b>
<b>LIABILITIES</b>	<u>    7,430</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>          -</u>
<b>FUND BALANCE</b>	
Unassigned	<u>326,621</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES,     AND FUND BALANCE</b>	<b>\$ <u>334,051</u></b>

See Accountant's 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, 2025**

REVENUES	
Ad Valorem Taxes, net	\$ 172,877
Interest Earnings/Investment Gains (Losses)	<u>7,503</u>
TOTAL REVENUES	<u>180,380</u>
EXPENDITURES	
Current:	
Public Works - Drainage:	
Personal Services	17,470
Operating Services	89,700
Materials and Supplies	<u>1,313</u>
TOTAL EXPENDITURES	<u>108,483</u>
CHANGE IN FUND BALANCE	71,897
FUND BALANCE - BEGINNING OF YEAR	<u>254,724</u>
FUND BALANCE - END OF YEAR	\$ <u>326,621</u>

See Accountant's 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, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad Valorem Taxes, net	\$131,200	\$131,200	\$172,877	\$ 41,677
Interest Earnings/Investment Gains (Losses)	<u>100</u>	<u>100</u>	<u>7,503</u>	<u>7,403</u>
<b>TOTAL REVENUES</b>	<b>131,300</b>	<b>131,300</b>	<b>180,380</b>	<b>49,080</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
<b>Public Works - Drainage:</b>				
Personal Services	17,950	17,950	17,470	480
Operating Services	90,000	90,000	89,700	300
Materials and Supplies	<u>400</u>	<u>400</u>	<u>1,313</u>	<u>(913)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>108,350</u></b>	<b><u>108,350</u></b>	<b><u>108,483</u></b>	<b><u>(133)</u></b>
<b>CHANGE IN FUND BALANCE</b>	22,950	22,950	71,897	48,947
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<u>254,724</u>	<u>254,724</u>	<u>254,724</u>	<u>-</u>
<b>FUND BALANCE – ENDING OF YEAR</b>	<b><u>\$277,674</u></b>	<b><u>\$277,674</u></b>	<b><u>\$326,621</u></b>	<b><u>\$ 48,947</u></b>

See Accountant's 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, 2025**

Joe Pitre	715
Matt Hebert	650
Henry Papillion	715
Jeff Aguiard	585
Tyler Tullier	<u>715</u>
 Total Compensation Paid to Board Members	 <b><u>\$ 3,380</u></b>

See Accountant's 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, 2025**

Chief Executive Officer: Henry Earl Papillion, President of the Board

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
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 Accountant's Compilation Report.