

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

**Financial Report  
For the Year Ended December 31, 2016**

***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, 2016**

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**ACCOUNTANTS' COMPILATION REPORT**

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

June 26, 2017

Management is responsible for the accompanying financial statements of the governmental activities and the only major 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, 2016, 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 AICPA. 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 not to implement the financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

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.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule and the schedule of compensation paid to board members on page 6 through page 7, be presented to supplement the basic financial statements. Such 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. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The other supplementary information on page 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion or provide any assurance on such other information. We are not independent with respect to the District.

Royce T. Scimemi, CPA, APAC

*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, 2016**

<b>ASSETS</b>	
Cash and Interest Bearing Deposits	\$ 62,407
Accounts Receivable - Ad Valorem Taxes, net	<u>127,601</u>
Total Assets	<u>190,008</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
	_____ -
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
	 <b>\$ <u>190,008</u></b>
 <b>LIABILITIES</b>	
	 \$ _____ -
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
	_____ -
 <b>FUND BALANCE</b>	
Unassigned	 <u>190,008</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	
	 <b>\$ <u>190,008</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**  
**Year Ended December 31, 2016**

<b>REVENUES</b>	
Ad Valorem Taxes, net	\$ 116,024
Interest Earnings	<u>386</u>
Total Revenues	116,410
 <b>EXPENDITURES</b>	
Current:	
Public Works - Drainage:	
Personal Services	18,830
Operating Services	86,360
Materials and Supplies	<u>442</u>
Total Expenditures	<u>105,632</u>
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	10,778
FUND BALANCE AT BEGINNING OF YEAR	<u>179,230</u>
FUND BALANCE AT END OF YEAR	<u>\$190,008</u>

See Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

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

**General Fund  
Budgetary Comparison Schedule  
Year Ended December 31, 2016**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad Valorem Taxes, net	\$ 136,700	\$129,400	\$116,024	\$(13,376)
Interest Earnings	<u>500</u>	<u>350</u>	<u>386</u>	<u>36</u>
<b>TOTAL REVENUES</b>	<b>137,200</b>	<b>129,750</b>	<b>116,410</b>	<b>(13,340)</b>
<b>EXPENDITURES</b>				
Current				
Public Works - Drainage:				
Personal Services	16,200	18,900	18,830	70
Operating Services	100,000	86,350	86,360	(10)
Materials and Supplies	<u>200</u>	<u>300</u>	<u>442</u>	<u>(142)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>116,400</u></b>	<b><u>105,550</u></b>	<b><u>105,632</u></b>	<b><u>(82)</u></b>
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>20,800</b>	<b>24,200</b>	<b>10,778</b>	<b>(13,422)</b>
<b>FUND BALANCE - BEGINNING</b>	<b><u>179,230</u></b>	<b><u>179,230</u></b>	<b><u>179,230</u></b>	<b><u>-</u></b>
<b>FUND BALANCE - ENDING</b>	<b><u>\$200,030</u></b>	<b><u>\$203,430</u></b>	<b><u>\$190,008</u></b>	<b><u>\$(13,422)</u></b>

See Accountants' Compilation Report.



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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
Year Ended December 31, 2016**

Mark Manuel	\$ 780
Clifford Fruge	390
Russell Meaux	455
Jason Smith	585
Fred Ryder	<u>780</u>
Total Compensation Paid to Board Members	<b><u>\$2,990</u></b>

See Accountants' Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

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

**Schedule of Compensation, Benefits and Other Payments to  
Chief Executive Officer**

**Year Ended December 31, 2016**

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	780
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.