

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

**Financial Report
For the Year Ended December 31, 2023**

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, 2023

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Certified Public Accountants

Member
Society of Louisiana
Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

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

June 17, 2024

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, 2023, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 13 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.

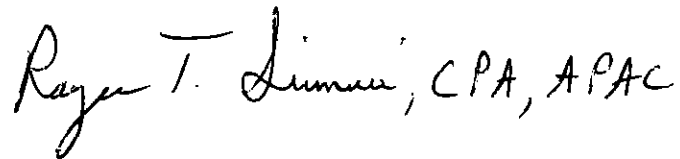
Board of Commissioners
Bayou Blue Gravity Drainage District
No. 1 of Allen Parish
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Other Supplementary Information

The other supplementary information on pages 15 and 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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
June 17, 2024

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large, stylized 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, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 11,437
Investments	8,845
Receivables	
<i>Ad valorem taxes, net</i>	<u>156,241</u>
TOTAL ASSETS	<u>176,523</u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows of resources	<u> -</u>
LIABILITIES	
TOTAL LIABILITIES	<u> -</u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred outflows of resources	<u> -</u>
NET POSITION	
Unrestricted	<u>176,523</u>
TOTAL NET POSITION	<u>\$ 176,523</u>

See Accountants' Compilation Report.

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

**STATEMENT OF ACTIVITIES
Year Ended December 31, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Operating</u> Grants and Contributions	<u>Net (Expenses) Revenues and</u> <u>Changes in Net Position</u> Governmental Activities
Governmental activities:				
Drainage	\$ <u>167,590</u>	\$ <u> -</u>	\$ <u> -</u>	\$(167,590)
General Revenues:				
Ad Valorem Taxes, net				162,355
Interest Earnings/Investment Gains (Losses)				<u>1,246</u>
Total General Revenues				<u>163,601</u>
Change in Net Position				(3,989)
Net Position at Beginning of Period				<u>180,512</u>
Net Position at End of Period				<u>\$ 176,523</u>

See Accountants' 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, 2023**

ASSETS	
Cash in Bank	\$ 11,437
Investments	8,845
Receivable	
Ad Valorem Taxes, net	<u>156,241</u>
Total Assets	176,523
DEFERRED OUTFLOWS OF RESOURCES	
	_____ -
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
	\$ <u>176,523</u>
LIABILITIES	
	\$ _____ -
DEFERRED INFLOWS OF RESOURCES	
	_____ -
FUND BALANCE	
Unassigned	<u>176,523</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
	\$ <u>176,523</u>

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, 2023**

REVENUES	
Ad Valorem Taxes, net	\$ 162,355
Interest Earnings/Investment Gains (Losses)	<u>1,246</u>
Total Revenues	163,601
EXPENDITURES	
Current:	
Public Works - Drainage:	
Personal Services	19,926
Operating Services	147,596
Materials and Supplies	<u>68</u>
Total Expenditures	<u>167,590</u>
CHANGE IN FUND BALANCE	(3,989)
FUND BALANCE - BEGINNING OF YEAR	<u>180,512</u>
FUND BALANCE - END OF YEAR	<u>\$176,523</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, 2023**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Ad Valorem Taxes, net	\$131,200	\$140,000	\$162,355	\$ 22,355
Interest Earnings/Investment Gains (Losses)	<u>100</u>	<u>800</u>	<u>1,246</u>	<u>446</u>
Total Revenues	131,300	140,800	163,601	22,801
EXPENDITURES				
Current				
Public Works - Drainage:				
Personal Services	17,950	20,500	19,926	574
Operating Services	90,000	148,500	147,596	904
Materials and Supplies	<u>400</u>	<u>400</u>	<u>68</u>	<u>332</u>
Total Expenditures	<u>108,350</u>	<u>169,400</u>	<u>167,590</u>	<u>1,810</u>
CHANGE IN FUND BALANCE	22,950	(28,600)	(3,989)	24,611
FUND BALANCE – BEGINNING OF YEAR	<u>180,512</u>	<u>180,512</u>	<u>180,512</u>	-
FUND BALANCE – ENDING OF YEAR	<u>\$203,462</u>	<u>\$151,912</u>	<u>\$176,523</u>	<u>\$ 24,611</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, 2023**

Fred Ryder	780
Weston Monceaux	585
Sherwin Carrier	130
Henry Papillion	780
Kevin Meaux	325
Tyler Tullier	<u>780</u>
Total Compensation Paid to Board Members	<u>\$3,380</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, 2023**

Chief Executive Officer: Kevin Meaux, 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	325
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.