

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

**Financial Report
For the Year Ended December 31, 2021**

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, 2021

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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

May 25, 2022

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, 2021, 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 7 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.

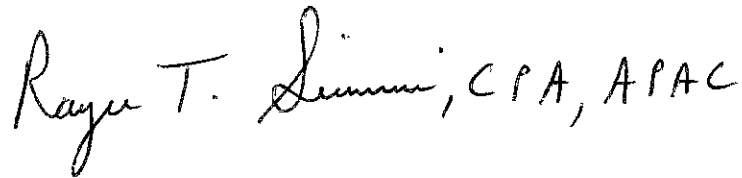
Board of Commissioners
Bayou Blue Gravity Drainage District
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Other Supplementary Information

The other supplementary information on pages 9 and 10 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
May 25, 2022

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' and 'S'.

BASIC FINANCIAL STATEMENTS

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

**BALANCE SHEET –
Governmental Fund Type - General Fund
December 31, 2021**

ASSETS	
Cash and Interest-Bearing Deposits	\$ 60,942
Accounts Receivable - Ad Valorem Taxes, net	<u>102,965</u>
Total Assets	163,907
 DEFERRED OUTFLOWS OF RESOURCES	
	_____ -
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
	\$ <u>163,907</u>
 LIABILITIES	
	\$ _____ -
 DEFERRED INFLOWS OF RESOURCES	
	_____ -
 FUND BALANCE	
Unassigned	<u>163,907</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
	\$ <u>163,907</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, 2021**

REVENUES	
Ad Valorem Taxes, net	\$ 146,703
Interest Earnings	<u>494</u>
Total Revenues	147,197
EXPENDITURES	
Current:	
Public Works - Drainage:	
Personal Services	16,840
Operating Services	153,889
Materials and Supplies	<u>267</u>
Total Expenditures	<u>170,996</u>
CHANGE IN FUND BALANCE	(23,799)
FUND BALANCE - BEGINNING OF YEAR	<u>187,706</u>
FUND BALANCE - END OF YEAR	<u>\$163,907</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, 2021**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Ad Valorem Taxes, net	\$ 131,200	\$131,200	\$146,703	\$ 15,503
Interest Earnings	<u>100</u>	<u>100</u>	<u>494</u>	<u>394</u>
Total Revenues	131,300	131,300	147,197	15,897
EXPENDITURES				
Current				
Public Works - Drainage:				
Personal Services	13,800	14,300	16,840	(2,540)
Operating Services	90,000	155,000	153,889	1,111
Materials and Supplies	<u>400</u>	<u>400</u>	<u>267</u>	<u>133</u>
Total Expenditures	<u>104,200</u>	<u>169,700</u>	<u>170,996</u>	<u>(1,296)</u>
CHANGE IN FUND BALANCE	27,100	(38,400)	(23,799)	14,601
FUND BALANCE – BEGINNING OF YEAR	<u>187,706</u>	<u>187,706</u>	<u>187,706</u>	-
FUND BALANCE – ENDING OF YEAR	<u>\$214,806</u>	<u>\$149,306</u>	<u>\$163,907</u>	<u>\$ 14,601</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, 2021

Fred Ryder	780
Weston Monceaux	-
Henry Papillion	780
Kevin Meaux	455
Tyler Tullier	<u>715</u>
Total Compensation Paid to Board Members	<u>\$2,730</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, 2021**

Chief Executive Officer: Fred Ryder, 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.