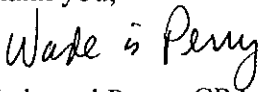


**Wade & Perry, CPAs**  
A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

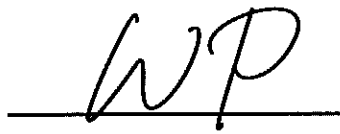
Town of Vienna  
Entity ID #2327  
Year-Ending 4/30/2022  
Re-Issuance of Compilation Report

This submission is a re-issuance of the 4/30/2022 that our firm previously submitted. It recently came to our attention while working on the 4/30/2023 compilation that the town was donated a sizeable amount of money along with a cemetery donation in 2021. The amount of the donation caused the town to be subject to a review engagement for 4/30/2021. This also changed the figures for the 4/30/2022 report.

Thank you,

  
Wade and Perry, CPAs

Town of Vienna  
Financial Statements  
For the Year Ended April 30, 2022



## **Wade & Perry, CPAs**

A Professional Accounting Corporation

Members: AICPA/ Society of LCPA's

### ACCOUNTANTS' COMPILATION REPORT

To the Town Council  
Town of Vienna, Louisiana

Management is responsible for the accompanying financial statements of Town of Vienna, which comprise the combined balance sheets - all fund types and account groups as of April 30, 2022, and the related combined statement of revenue, expenditures, and changes in fund balance - general fund for the year then ended 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 to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the town'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.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 4 to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana state law which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited or reviewed by us, and we do not express an opinion or provide any assurance on it.

*Wade & Perry*

Ruston, Louisiana  
September 6, 2023

Town of Vienna  
 Combined Balance Sheets - All Fund Types and Account Groups  
 As of April 30, 2022

	Governmental Fund Type - General Fund	Governmental Fund Type - Cemetery Fund	General Fixed Asset Account Group	(Memo) Totals
Assets				
Cash and equivalents	\$85,491	\$260,678		\$346,169
Accounts receivable	3,265			3,265
Property and equipment (net)			\$96,109	96,109
Total Assets	<u>\$88,756</u>	<u>\$260,678</u>	<u>\$96,109</u>	<u>\$445,543</u>
Liabilities and Fund Equity				
Liabilities - accounts payable	\$461			\$461
Fund Equity:				
Investment in general fixed assets			\$96,109	96,109
Fund balance - unassigned	88,295	260,678		348,973
Total fund equity	<u>88,295</u>	<u>260,678</u>	<u>96,109</u>	<u>445,082</u>
Total Liabilities and Fund Equity	<u>\$88,756</u>	<u>\$260,678</u>	<u>\$96,109</u>	<u>\$445,543</u>

See accountant's compilation report.

Town of Vienna  
 Combined Statement of Revenue, Expenditures, and  
 Changes in Fund Balances  
 For the year ended April 30, 2022

	General Fund	Cemetery Fund	Total
Revenues			
Franchise fees	\$13,391		\$13,391
Sales tax	2,313		2,313
Miscellaneous	128	5,935	6,063
Interest Income	147		147
Total Revenues	<u>15,979</u>	<u>5,935</u>	<u>21,914</u>
Expenditures			
Capital Outlay			0
General government:			
Legal and professional fees	5,703		5,703
Office expense	329	208	537
Miscellaneous	2,554		2,554
Repairs and Maintenance	35,781	2,050	37,831
Insurance	3,121		3,121
Utilities	629	177	806
Highways and streets - utilities	3,108		3,108
Total Expenditures	<u>51,225</u>	<u>2,435</u>	<u>53,660</u>
Excess (Deficiency) of Revenues Over Expenditures	(35,246)	3,500	(31,746)
Other financing sources			
Unrealized gain (loss)		11,887	11,887
Insurance Proceeds	42,697		42,697
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	7,451	15,387	22,838
Fund Balance, Beginning	<u>80,844</u>	<u>245,291</u>	<u>326,135</u>
Fund Balance, Ending	<u>\$88,295</u>	<u>\$260,678</u>	<u>\$348,973</u>

See accountants' compilation report.

Town of Vienna  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head  
For the Year Ended April 30, 2022

Agency Head Name: Mayor Walter Carpenter

The agency head does not receive any compensation.

Town of Vienna  
Vienna, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(I).

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AFFIDAVIT

Personally came and appeared before the undersigned authority, George Walter Carpenter, Jr. who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Town of Vienna as of April 30, 2022, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, George Walter Carpenter, Jr. who, duly sworn, deposes and says that the Town of Vienna received \$75,000 or less in revenues and other sources for the fiscal year ending April 30, 2022, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

George Walter Carpenter, Jr.  
Signature

Sworn to and subscribed before me this 28 day of September, 20 23.

JUDY A. WILLIAMS-BROWN  
NOTARY PUBLIC  
NOTARY ID# 132910

Judy A. Williams-Brown  
NOTARY PUBLIC

LINCOLN PARISH LOUISIANA

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Officer \_\_\_\_\_  
Address \_\_\_\_\_  
Telephone No. \_\_\_\_\_