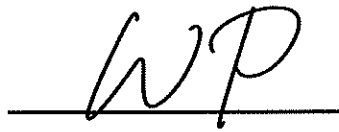


Town of Vienna
Financial Statements
For the Year Ended April 30, 2024



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, 2024, 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.

Ruston, Louisiana

July 2, 2024

Town of Vienna
 Combined Balance Sheets - All Fund Types and Account Groups
 As of April 30, 2024

	Governmental Fund Type - General Fund	Governmental Fund Type - Cemetery Fund	General Fixed Asset Account Group	(Memo) Totals
Assets				
Cash and equivalents	\$73,502	\$296,247		\$369,749
Accounts receivable	1,022			1,022
Due from other funds	15,475			15,475
Property and equipment (net)			\$89,735	89,735
Total Assets	<u>\$89,999</u>	<u>\$296,247</u>	<u>\$89,735</u>	<u>\$475,981</u>
Liabilities and Fund Equity				
Liabilities:				
Accounts payable	\$4,859			\$4,859
Due to other funds		\$15,475		15,475
Fund Equity:				
Investment in general fixed assets			\$89,735	89,735
Fund balances:				
Restricted		280,772		280,772
Unassigned	85,140			85,140
Total fund equity	<u>85,140</u>	<u>280,772</u>	<u>89,735</u>	<u>455,647</u>
Total Liabilities and Fund Equity	<u>\$89,999</u>	<u>\$296,247</u>	<u>\$89,735</u>	<u>\$475,981</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, 2024

	General Fund	Cemetery Fund	Total
Revenues			
Franchise fees	\$11,836		\$11,836
Sales tax	4,791		4,791
Grant income			0
Miscellaneous	58	3,370	3,428
Interest Income	301		301
Total Revenues	<u>16,986</u>	<u>3,370</u>	<u>20,356</u>
Expenditures			
Capital Outlay			0
General government:			
Legal and professional fees	11,828		11,828
Office expense	566		566
Miscellaneous	1,992		1,992
Repairs and Maintenance	5,884	21,995	27,879
Insurance	7,179		7,179
Utilities	478		478
Highways and streets - utilities	3,413		3,413
Total Expenditures	<u>31,340</u>	<u>21,995</u>	<u>53,335</u>
Excess (Deficiency) of Revenues Over Expenditures	(14,354)	(18,625)	(32,979)
Other financing sources			
Unrealized gain (loss)		70,370	70,370
Insurance Proceeds			0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(14,354)	51,745	37,391
Fund Balances, Beginning	<u>99,494</u>	<u>229,027</u>	<u>328,521</u>
Fund Balances, Ending	<u>\$85,140</u>	<u>\$280,772</u>	<u>\$365,912</u>

See accountants' compilation report.

Town of Vienna
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended April 30, 2024

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(I)(1)(c)(I).

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, 2024, 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, 2024, 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 16th day of August, 2024.

[Signature]
NOTARY PUBLIC

Elizabeth K. Johnson
#058040
Notary Public, Lincoln Parish, Louisiana
My Commission is for Life

Officer _____
Address _____

Telephone No. _____

