

Town of Vienna  
Financial Statements  
For the Year Ended April 30, 2025

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(l)(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, 2025, 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, 2025, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

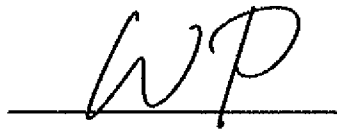
George Walter Carpenter, Jr.  
Signature

Sworn to and subscribed before me this 22<sup>nd</sup> day of August, 2025.

Jennie M. Cole  
NOTARY PUBLIC

Jennie M. Cole, Notary Public  
Lincoln Parish, Louisiana  
My Commission is for life  
Notary No. 41299

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



## **Wade & Perry, CPAs**

A Professional Accounting Corporation

Members: AICPA/ Society of LCPA's

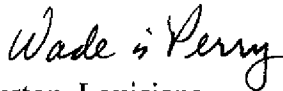
### ACCOUNTANTS' COMPILATION REPORT

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, 2025, 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  
August 18, 2025

Town of Vienna  
Combined Balance Sheets - All Fund Types and Account Groups  
As of April 30, 2025

	Governmental Fund Type - General Fund	Governmental Fund Type - Cemetery Fund	General Fixed Asset Account Group	(Memo) Totals
Assets				
Cash and equivalents	\$86,681	\$265,209		\$351,890
Accounts receivable	3,785			3,785
Due from other funds	475			475
Property and equipment (net)			\$86,880	86,880
Total Assets	<u>\$90,941</u>	<u>\$265,209</u>	<u>\$86,880</u>	<u>\$443,030</u>
Liabilities and Fund Equity				
Liabilities:				
Accounts payable	\$4,634			\$4,634
Due to other funds		\$475		475
Fund Equity:				
Investment in general fixed assets			\$86,880	86,880
Fund balances:				
Restricted		264,734		264,734
Unassigned	86,307			86,307
Total fund equity	<u>86,307</u>	<u>264,734</u>	<u>86,880</u>	<u>437,921</u>
Total Liabilities and Fund Equity	<u>\$90,941</u>	<u>\$265,209</u>	<u>\$86,880</u>	<u>\$443,030</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, 2025

	General Fund	Cemetery Fund	Total
Revenues			
Franchise fees	\$14,333		\$14,333
Sales tax			0
Grant income	4,040		4,040
Miscellaneous	129	1,175	1,304
Interest Income	684		684
Total Revenues	<u>19,186</u>	<u>1,175</u>	<u>20,361</u>
Expenditures			
Capital Outlay	0		0
General government:			
Legal and professional fees	1,850		1,850
Office expense	344		344
Miscellaneous	1,625		1,625
Repairs and Maintenance	2,781	34,590	37,371
Insurance	7,284		7,284
Utilities	303		303
Highways and streets - utilities	3,832		3,832
Total Expenditures	<u>18,019</u>	<u>34,590</u>	<u>52,609</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,167</u>	<u>(33,415)</u>	<u>(32,248)</u>
Other financing sources			
Unrealized gain (loss)		17,377	17,377
Insurance Proceeds			0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	<u>1,167</u>	<u>(16,038)</u>	<u>(14,871)</u>
Fund Balances, Beginning	<u>85,140</u>	<u>280,772</u>	<u>365,912</u>
Fund Balances, Ending	<u>\$86,307</u>	<u>\$264,734</u>	<u>\$351,041</u>

See accountants' compilation report.

Town of Vienna  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended April 30, 2025

Agency Head Name: Mayor Walter Carpenter

The agency head does not receive any compensation.