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Town of Vienna
Financial Statements
For the Year Ended April 30, 2018

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 08 2018

WADE & PERRY

Certified Public Accountants
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 balance sheet as of April 30, 2018, and the related statement of income 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
July 24, 2018

Town of Vienna
 Combined Balance Sheets - All Fund Types and Account Groups
 As of April 30, 2018

	Governmental Fund Type - General Fund	General Fixed Asset Account Group	(Memo) Totals
Assets			
Cash and equivalents	\$85,087		\$85,087
Accounts receivable	3,439		3,439
Property and equipment (net)		\$138,774	138,774
Total Assets	<u>\$88,526</u>	<u>\$138,774</u>	<u>\$227,300</u>
Liabilities and Fund Equity			
Liabilities - accounts payable	\$228		\$228
Fund Equity:			
Investment in general fixed assets		\$138,774	138,774
Fund balance - unassigned	88,298		88,298
Total fund equity	<u>88,298</u>	<u>138,774</u>	<u>227,072</u>
Total Liabilities and Fund Equity	<u>\$88,526</u>	<u>\$138,774</u>	<u>\$227,300</u>

See accountant's compilation report.

Town of Vienna
 Combined Statement of Revenue, Expenditures, and
 Changes in Fund Balances - General Fund
 For the year ended April 30, 2018

Revenues	
Franchise fees	\$13,822
Sales tax	2,774
Miscellaneous	322
Interest Income	160
Total Revenues	<u>17,078</u>
Expenditures	
Capital Outlay	297
General government:	
Legal and professional fees	1,400
Office expense	35
Miscellaneous	2,203
Repairs and Maintenance	1,550
Insurance	2,759
Utilities	613
Highways and streets - utilities	2,241
Total Expenditures	<u>11,098</u>
Excess (Deficiency) of Revenues Over Expenditures	5,980
Fund Balance, Beginning	<u>82,318</u>
Fund Balance, Ending	<u><u>\$88,298</u></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, 2018

Agency Head Name: Mayor Walter Carpenter

The agency head does not receive any compensation.