

Town of Vienna
Financial Statements
For the Year Ended April 30, 2020

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 combined balance sheets - all fund types and account groups as of April 30, 2020, 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
July 9, 2020

Town of Vienna
 Combined Balance Sheets - All Fund Types and Account Groups
 As of April 30, 2020

	Governmental Fund Type - General Fund	General Fixed Asset Account Group	(Memo) Totals
Assets			
Cash and equivalents	\$68,481		\$68,481
Accounts receivable	7,608		7,608
Property and equipment (net)		\$138,774	138,774
Total Assets	<u>\$76,089</u>	<u>\$138,774</u>	<u>\$214,863</u>
Liabilities and Fund Equity			
Liabilities - accounts payable	\$257		\$257
Fund Equity:			
Investment in general fixed assets		\$138,774	138,774
Fund balance - unassigned	75,832		75,832
Total fund equity	<u>75,832</u>	<u>138,774</u>	<u>214,606</u>
Total Liabilities and Fund Equity	<u>\$76,089</u>	<u>\$138,774</u>	<u>\$214,863</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, 2020

Revenues	
Franchise fees	\$11,907
Sales tax	2,286
Miscellaneous	5,153
Interest Income	196
Total Revenues	<u>19,542</u>
Expenditures	
Capital Outlay	2,500
General government:	
Legal and professional fees	1,400
Office expense	2,467
Miscellaneous	1,072
Repairs and Maintenance	1,760
Insurance	4,021
Utilities	192
Highways and streets - utilities	2,364
Total Expenditures	<u>15,776</u>
Excess (Deficiency) of Revenues Over Expenditures	3,766
Fund Balance, Beginning	<u>72,066</u>
Fund Balance, Ending	<u><u>\$75,832</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, 2020

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 \$50,000 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 \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(1).

AFFIDAVIT

Personally came and appeared before the undersigned authority, George Walter Carpenter 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, 2020, 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 who, duly sworn, deposes and says that the Town of Vienna received \$50,000 or less in revenues and other sources for the fiscal year ending April 30, 2020, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

George Walter Carpenter
Signature

Sworn to and subscribed before me this 31st day of Aug., 2020.

[Signature]
NOTARY PUBLIC
2018

Officer _____
Address _____
Telephone No. _____