

Village of Bienville  
Bienville, Louisiana

Annual Financial Statements  
For the Year Then Ended June 30, 2025

Village of Bienville  
Annual Financial Statements  
For the Year Ended June 30, 2025  
With Supplemental Information Schedules

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## **Wade & Perry, CPAs**

A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

### Accountant's Compilation Report

Board of Aldermen  
Village of Bienville  
Bienville, LA

Management is responsible for the accompanying financial statements of the governmental activities and the business-type activities of the Village of Bienville, as of and for the year ended June 30, 2025, which collectively comprise the Village's basic financial statements as listed in the table of contents 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 omitted substantially all the disclosures and the statement of cash flows that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who 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.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 6 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  
November 13, 2025

**Village of Bienville - General**  
**Balance Sheet**  
As of June 30, 2025

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	Jun 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
102 · Cash in Bank - General	231,276.02
108 · Edward Jones	<u>227,078.13</u>
<b>Total Checking/Savings</b>	458,354.15
<b>Other Current Assets</b>	
109 · Accounts Receivable	6,423.91
110 · Due from Water	140,066.67
115 · Prepaid Insurance	<u>2,959.38</u>
<b>Total Other Current Assets</b>	149,449.96
<b>Total Current Assets</b>	<u>607,804.11</u>
<b>TOTAL ASSETS</b>	<b><u>607,804.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
	<u>2,315.00</u>
<b>Total Liabilities</b>	2,315.00
<b>Equity</b>	<u>605,489.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>607,804.11</u></b>

**Village of Bienville - General**  
**Statement of Revenues, Expenditures, & Changes in Fund Balance**  
For the Year Ended June 30, 2025

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	Jul '24 - Jun 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
401 · Taxes - Ad Valorem	43,512.96
407 · Entergy Franchise	4,353.65
408 · Atmos Energy Franchise	948.09
421 · Taxes - Beer	2,216.48
425 · Miscellaneous	224.77
426 · Grant Income	0.00
430 · Rent Income	600.00
453 · La Mats	11,616.08
<b>Total Income</b>	<b>63,472.03</b>
<b>Expense</b>	
656 · Salaries	3,600.00
700 · Alderman & Mayor	1,680.00
702 · Payroll Tax Expense	278.64
703 · Utilities	1,387.21
715 · Advertising (Legal)	447.36
719 · Postage	300.00
722 · Telephone	1,709.39
723 · Accounting	3,750.00
724 · Dues & Subscriptions	232.50
726 · Legal Fees	2,424.00
728 · Repairs & Maintenance	3,791.40
729 · Audit	3,287.50
731 · Surety Bonds	775.00
741 · Insurance - General	3,802.79
750 · Office Supplies	224.41
758 · Travel	519.89
761 · Miscellaneous Expense	2,060.57
903 · Voided Checks	0.00
<b>Total Expense</b>	<b>30,270.66</b>
<b>Net Ordinary Income</b>	<b>33,201.37</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
460 · E. Jones Valuation Change	6,115.50
902 · Transfer In - Water	258.00
<b>Total Other Income</b>	<b>6,373.50</b>
<b>Other Expense</b>	
921 · Transfer Out - Water	40,000.00
<b>Total Other Expense</b>	<b>40,000.00</b>
<b>Net Other Income</b>	<b>-33,626.50</b>
<b>Net Income</b>	<b>-425.13</b>

**Village of Bienville - Water Fund**  
**Statement of Net Position**  
**As of June 30, 2025**

	<u>Jun 30, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	13,047.79
<b>Other Current Assets</b>	
<b>1201 · Accounts Receivable</b>	60.92
<b>Total Other Current Assets</b>	<u>60.92</u>
<b>Total Current Assets</b>	<u>13,108.71</u>
<b>Fixed Assets</b>	
<b>1400 · Land</b>	675.00
<b>1500 · Property, Plant &amp; Equipment</b>	521,703.57
<b>1550 · Accumulated Depreciation</b>	-260,753.39
<b>Total Fixed Assets</b>	<u>261,625.18</u>
<b>TOTAL ASSETS</b>	<u><b>274,733.89</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>2001 · Accounts Payable</b>	3,025.06
<b>2101 · Payroll Taxes Payable</b>	1,937.28
<b>2220 · Customer Deposits</b>	6,055.00
<b>2250 · Due to General Fund</b>	140,066.67
<b>Total Other Current Liabilities</b>	<u>151,084.01</u>
<b>Total Current Liabilities</b>	<u>151,084.01</u>
<b>Total Liabilities</b>	<u>151,084.01</u>
<b>Equity</b>	<u>123,649.88</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>274,733.89</b></u>

**Village of Bienville - Water Fund**  
**Statement of Revenues, Expenses, & Changes in Net Position**  
For the Year Ended June 30, 2025

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	Jul '24 - Jun 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4001 · User Fees	25,057.88
4003 · Other Income	6,801.40
4004 · Grant Income	5,901.50
	<hr/>
<b>Total Income</b>	37,760.78
<b>Expense</b>	
5001 · Wages	15,200.00
5002 · Office Expense	931.53
5003 · Routine Maintenance & Mowing	32,523.79
5005 · Depreciation	11,793.75
5006 · Utilities	4,907.53
5010 · Payroll Taxes	1,196.97
5012 · Chemicals & Testing Supplies	6,307.59
5015 · Annual DHH Permit Fee	1,191.30
5016 · Dues & Subscriptions	740.00
5017 · Operator Fees	11,717.63
6568 · Mileage & Travel	1,615.45
	<hr/>
<b>Total Expense</b>	88,125.54
<b>Net Ordinary Income</b>	-50,364.76
<b>Other Income/Expense</b>	
<b>Other Income</b>	
4002 · Interest Income	31.91
8900 · Transfer In/Out	<hr/>
8901 · Transfer - General	40,000.00
	<hr/>
<b>Total 8900 · Transfer In/Out</b>	40,000.00
	<hr/>
<b>Total Other Income</b>	40,031.91
<b>Net Other Income</b>	40,031.91
<b>Net Income</b>	<hr/> -10,332.85

Village of Bienville  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2025

Schedule 1

Agency Head Name: Mayor Wesley Boddie

Purpose	<u>Amount</u>
Per diem	\$600