

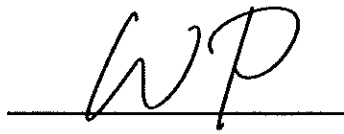
Village of Bienville
Bienville, Louisiana

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

CONTENTS

	Statement	Page
Accountant's Compilation Report		1
Governmental Funds:		
Balance Sheet		2
Statement of Revenues, Expenditures, and Changes in Fund Balances		3
Proprietary Funds:		
Statement of Net Position		4
Statement of Revenues, Expenses, and Changes in Net Position		5
	Schedule	Page
<u>Other Supplemental Information</u>		
Schedule of Compensation, Benefits and Other payments to Agency Head or Chief Executive Officer	1	6



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.

Ruston, Louisiana
November 13, 2025

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

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

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

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
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
	<hr/>
Total Income	63,472.03
Expense	
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
	<hr/>
Total Expense	30,270.66
Net Ordinary Income	33,201.37
Other Income/Expense	
Other Income	
460 · E. Jones Valuation Change	6,115.50
902 · Transfer In - Water	258.00
	<hr/>
Total Other Income	6,373.50
Other Expense	
921 · Transfer Out - Water	40,000.00
	<hr/>
Total Other Expense	40,000.00
Net Other Income	-33,626.50
Net Income	<hr/> <hr/> -425.13

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

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

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

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
4001 · User Fees	25,057.88
4003 · Other Income	6,801.40
4004 · Grant Income	5,901.50
	<hr/>
Total Income	37,760.78
Expense	
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/>
Total Expense	88,125.54
Net Ordinary Income	-50,364.76
Other Income/Expense	
Other Income	
4002 · Interest Income	31.91
8900 · Transfer In/Out	
8901 · Transfer - General	40,000.00
	<hr/>
Total 8900 · Transfer In/Out	40,000.00
	<hr/>
Total Other Income	40,031.91
Net Other Income	40,031.91
	<hr/>
Net Income	-10,332.85
	<hr/>

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