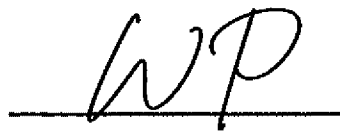


Town of Vienna
Financial Statements
For the Year Ended April 30, 2023



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, 2023, 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
September 6, 2023

Town of Vienna
 Combined Balance Sheets - All Fund Types and Account Groups
 As of April 30, 2023

	Governmental Fund Type - General Fund	Governmental Fund Type - Cemetery Fund	General Fixed Asset Account Group	(Memo) Totals
Assets				
Cash and equivalents	\$97,086	\$229,026		\$326,112
Accounts receivable	3,176			3,176
Property and equipment (net)			\$92,590	92,590
Total Assets	<u>\$100,262</u>	<u>\$229,026</u>	<u>\$92,590</u>	<u>\$421,878</u>
Liabilities and Fund Equity				
Liabilities - accounts payable	\$768			\$768
Fund Equity:				
Investment in general fixed assets			\$92,590	92,590
Fund balance - unassigned	99,494	229,026		328,520
Total fund equity	<u>99,494</u>	<u>229,026</u>	<u>92,590</u>	<u>421,110</u>
Total Liabilities and Fund Equity	<u>\$100,262</u>	<u>\$229,026</u>	<u>\$92,590</u>	<u>\$421,878</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, 2023

	General Fund	Cemetery Fund	Total
Revenues			
Franchise fees	\$15,603		\$15,603
Sales tax	4,257		4,257
Grant income	11,818		11,818
Miscellaneous	110	10,700	10,810
Interest Income	149		149
Total Revenues	<u>31,937</u>	<u>10,700</u>	<u>42,637</u>
Expenditures			
Capital Outlay			0
General government:			
Legal and professional fees	2,764		2,764
Office expense	316		316
Miscellaneous	1,508		1,508
Repairs and Maintenance	2,965	4,300	7,265
Insurance	9,473		9,473
Utilities	178	390	568
Highways and streets - utilities	3,534		3,534
Total Expenditures	<u>20,738</u>	<u>4,690</u>	<u>25,428</u>
Excess (Deficiency) of Revenues Over Expenditures	11,199	6,010	17,209
Other financing sources			
Unrealized gain (loss)		(37,662)	(37,662)
Insurance Proceeds			0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	11,199	(31,652)	(20,453)
Fund Balance, Beginning	<u>88,295</u>	<u>260,678</u>	<u>348,973</u>
Fund Balance, Ending	<u>\$99,494</u>	<u>\$229,026</u>	<u>\$328,520</u>

Town of Vienna
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended April 30, 2023

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 \$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, 2023, 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, 2023, 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 22⁰⁹ day of September, 2023.

JUDY A. WILLIAMS-BROWN
NOTARY PUBLIC
NOTARY ID# 132910
LINCOLN PARISH, LOUISIANA

Judy A. Williams-Brown
NOTARY PUBLIC

Officer _____
Address _____
Telephone No. _____