

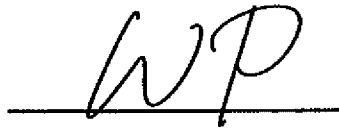
Village of Bienville
Bienville, Louisiana

Financial Statements
For the Year Ended June 30, 2024

Village of Bienville
Financial Statements
For the Year Ended June 30, 2024

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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, 2024, 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 18, 2024

**Village of Bienville - General
Balance Sheet
As of June 30, 2024**

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	460,393.39
Other Current Assets	
109 · Accounts Receivable	4,044.79
110 · Due from Water	140,066.67
115 · Prepaid Insurance	2,959.38
Total Other Current Assets	<u>147,070.84</u>
Total Current Assets	<u>607,464.23</u>
TOTAL ASSETS	<u><u>607,464.23</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	1,549.99
Total Liabilities	<u>1,549.99</u>
Equity	<u>605,914.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>607,464.23</u></u>

See accountant's compilation letter.

Village of Bienville - General
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended June 30, 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
401 · Taxes - Ad Valorem	44,378.03
407 · Entergy Franchise	4,321.01
408 · Atmos Energy Franchise	918.11
421 · Taxes - Beer	1,765.00
425 · Miscellaneous	117.81
430 · Rent Income	600.00
453 · La Mats	14,329.00
	66,428.96
Total Income	66,428.96
Expense	
656 · Salaries	3,600.00
700 · Alderman & Mayor	1,530.00
702 · Payroll Tax Expense	279.72
703 · Utilities	1,748.51
715 · Advertising (Legal)	456.00
719 · Postage	286.00
722 · Telephone	3,935.64
723 · Accounting	2,250.00
724 · Dues & Subscriptions	200.00
726 · Legal Fees	2,484.00
728 · Repairs & Maintenance	5,321.96
729 · Audit	6,252.50
731 · Surety Bonds	775.00
741 · Insurance - General	3,732.82
744 · Rent - Safety Box/PO Box	20.00
745 · Bank Charges	25.00
750 · Office Supplies	1,355.16
758 · Travel	1,152.55
761 · Miscellaneous Expense	320.25
	35,725.11
Total Expense	35,725.11
Net Ordinary Income	30,703.85
Other Income/Expense	
Other Income	
460 · E. Jones Valuation Change	5,651.21
	5,651.21
Total Other Income	5,651.21
Other Expense	
921 · Transfer Out - Water	20,899.00
	20,899.00
Total Other Expense	20,899.00
Net Other Income	-15,247.79
Net Income	15,456.06

See accountant's compilation letter.

Village of Bienville - Water Fund
Statement of Net Position
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	10,626.18
Other Current Assets	
1201 · Accounts Receivable	198.72
Total Other Current Assets	198.72
Total Current Assets	10,824.90
Fixed Assets	
1400 · Land	675.00
1500 · Property, Plant & Equipment	521,703.57
1550 · Accumulated Depreciation	-248,959.64
Total Fixed Assets	273,418.93
TOTAL ASSETS	284,243.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2001 · Accounts Payable	3,004.81
2101 · Payroll Taxes Payable	1,334.62
2220 · Customer Deposits	5,855.00
2250 · Due to General Fund	140,066.67
Total Other Current Liabilities	150,261.10
Total Current Liabilities	150,261.10
Total Liabilities	150,261.10
Equity	133,982.73
TOTAL LIABILITIES & EQUITY	284,243.83

Village of Bienville - Water Fund
Statement of Revenues, Expenses, & Changes in Net Position
For the Year Ended June 30, 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
4001 · User Fees	25,574.92
4003 · Other Income	280.59
4004 · Grant Income	4,870.25
	30,725.76
Total Income	30,725.76
Expense	
5001 · Wages	14,700.00
5002 · Office Expense	1,308.69
5003 · Routine Maintenance & Mowing	18,108.62
5005 · Depreciation	11,793.78
5006 · Utilities	5,066.00
5008 · Miscellaneous Expense	299.79
5010 · Payroll Taxes	1,164.52
5012 · Chemicals & Testing Supplies	5,705.17
5015 · Annual DHH Permit Fee	923.40
5016 · Dues & Subscriptions	740.00
5017 · Operator Fees	7,948.80
5027 · Water Relay System	563.40
6520 · Refund Meter Deposit	293.27
6568 · Mileage & Travel	1,285.32
	69,900.76
Total Expense	69,900.76
Net Ordinary Income	-39,175.00
Other Income/Expense	
Other Income	
4002 · Interest Income	31.82
8900 · Transfer In/Out	
8901 · Transfer - General	20,899.00
	20,899.00
Total 8900 · Transfer In/Out	20,899.00
Total Other Income	20,930.82
Net Other Income	20,930.82
Net Income	-18,244.18

Village of Bienville
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2024

Schedule 1

Agency Head Name: Mayor Wesley Boddie

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