

Town of Vienna
General Purpose Financial Statements
For the Year Ended April 30, 2013

Town of Vienna, Louisiana
General Purpose Financial Statements
For the Year Ended April 30, 2013

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EDWARDS, WADE & PERRY

Certified Public Accountants

A Professional Accounting Corporation

Members: AICPA / Society of LCPA's

To the Town Council
Town of Vienna, Louisiana

We have compiled the accompanying balance sheet of Town of Vienna, as of April 30, 2013, and the related statement of income for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The town is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the owners presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of one departure from accounting principles generally accepted in the United States of America that is described in the following paragraphs.

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 towny'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.

Edwards, Wade & Perry

Ruston, Louisiana
July 2, 2013

Town of Vienna
 Combined Balance Sheets - All Fund Types and Account Groups
 As of April 30, 2013

	Governmental Fund Type - General Fund	General Fixed Asset Account Group	(Memo) Totals
Assets			
Cash and equivalents	\$162,715		\$162,715
Accounts receivable	2,504		2,504
Property and equipment		\$42,233	42,233
Total Assets	<u>\$165,219</u>	<u>\$42,233</u>	<u>\$207,452</u>
Liabilities and Fund Equity			
Liabilities - accounts payable	\$201		\$201
Fund Equity:			
Investment in general fixed assets		\$42,233	42,233
Fund balance - unreserved - undesignated	165,018		165,018
Total fund equity	<u>165,018</u>	<u>42,233</u>	<u>207,251</u>
Total Liabilities and Fund Equity	<u>\$165,219</u>	<u>\$42,233</u>	<u>\$207,452</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, 2013

Revenues	
Franchise fees	\$11,209
Sales tax	2,682
Interest Income	993
Total Revenues	<u>14,884</u>
Expenditures	
Capital Outlay	2,172
General government:	
Legal and professional fees	1,139
Office expense	481
Repairs and maintenance	1,965
Insurance	3,054
Utilities	2,669
Highways and streets - utilities	362
Total Expenditures	<u>11,842</u>
Excess (Deficiency) of Revenues Over Expenditures	3,041
Fund Balance, Beginning	<u>161,977</u>
Fund Balance, Ending	<u><u>\$165,018</u></u>

See accountants' compilation report.

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(l)(1)(c)(I).

AFFIDAVIT

Personally came and appeared before the undersigned authority, 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, 2013, 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, WALTER CARPENTER, JR., 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, 2013, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Walter Carpenter, Jr.
Signature D/LA 001059788

Sworn to and subscribed before me this 3 day of July, 202013.

Jolene H. Roberts
NOTARY PUBLIC
JOLENE H. ROBERTS

NOTARY PUBLIC

ID# 69681

Officer _____
Address _____
Telephone No. _____

I was not involved in the preparation of this document nor am I responsible in the filing of any documents pertaining to this instrument. I am only notarizing the signature of Walter Carpenter