

**VILLAGE OF PIONEER**  
Pioneer, Louisiana  
**Financial Statements**  
As of and for the Year Ended June 30, 2021

**VILLAGE OF PIONEER**  
Pioneer, Louisiana  
**Financial Statements**  
As Of and For The Year Ended June 30, 2021

**TABLE OF CONTENTS**

	<b>Statement</b>	<b>Page</b>
Accountants' Compilation Report		1
<b>Basic Financial Statements Government-Wide Financial Statements</b>		
Statement of Net Position	A	3
Statement of Activities	B	4
<b>Fund Financial Statements</b>		
Balance Sheet – Governmental Funds	C	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	6
Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds	E	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities	F	8
Statement of Net Position – Enterprise Fund	G	9
Statement of Revenues, Expenses, and Changes in Net Position – Enterprise Fund	H	10
Statement of Cash Flows – Enterprise Fund	I	11
<b>Required Supplemental Information</b>		
Budgetary Comparison Schedules General Fund	1	12
<b>Other Supplemental Information</b>		
Schedule of Compensation, Benefits, and Other Payments to Agency Head		13
Schedule of Aldermen's Compensation		14
<b>Other Information</b>		
Schedule of Findings		15
Status of Prior Year Findings		16



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## ACCOUNTANTS' COMPILATION REPORT

**Mayor Sonia Reiter and  
the Board of Aldermen  
Village of Pioneer**

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Village of Pioneer** (the Village), as of and for the year ended June 30, 2021, 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 elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Village'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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 12 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The supplementary information listed as Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 13 and Schedule of Aldermen's Compensation on page 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to

our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis 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 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.

We are not independent with respect to the Village.

*Woodard & Associates*

(A Professional Accounting Corporation)

Monroe, Louisiana

**December 17, 2021**

**BASIC FINANCIAL STATEMENTS**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Statement of Net Position**

**June 30, 2021**

**See Accountants' Compilation Report**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 14,772	\$ 6,722	\$ 21,494
Receivables	12,775	2,002	14,777
Other current assets	200	-	200
Capital assets, net	92,600	725,115	817,715
<b>Total Assets</b>	<u>\$ 120,347</u>	<u>\$ 733,839</u>	<u>\$ 854,186</u>
<b>Liabilities</b>			
Accounts payable	\$ 975	\$ 218	\$ 1,193
Accrued expenses	475	-	475
Deposits held	-	5,750	5,750
Long-term liabilities			
Due within one year	5,159	-	5,159
Due in more than one year	25,224	-	25,224
<b>Total liabilities</b>	<u>\$ 31,833</u>	<u>\$ 5,968</u>	<u>\$ 37,801</u>
<b>Net Position</b>			
Net investment in capital assets	\$ 62,217	\$ 725,115	\$ 787,332
Unrestricted	26,297	2,756	29,053
<b>Total net position</b>	<u>\$ 88,514</u>	<u>\$ 727,871</u>	<u>\$ 816,385</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

Statement of Activities  
For the Year Ended June 30, 2021

See Accountants' Compilation Report

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Functions/Programs</b>							
<b>Primary government</b>							
Governmental activities							
General government	\$ 80,666	\$ -	\$ -	\$ -	\$ (80,666)	\$ -	\$ (80,666)
Public safety	37,120	91,656	-	-	54,536	-	54,536
Total governmental activities	<u>117,786</u>	<u>91,656</u>	<u>-</u>	<u>-</u>	<u>(26,130)</u>	<u>-</u>	<u>(26,130)</u>
Business-type activity							
Sewer	65,097	22,823	-	-	-	(42,274)	(42,274)
Total business-type activities	<u>65,097</u>	<u>22,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(42,274)</u>	<u>(42,274)</u>
Total primary government	<u>\$ 182,883</u>	<u>\$ 114,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(26,130)</u>	<u>(42,274)</u>	<u>(68,404)</u>
General revenues							
Licenses and permits					26,258	-	26,258
Gain (loss) on sale of assets					1,200	-	1,200
Transfers					1,577	(1,577)	-
Other income					-	16	16
Total general revenues					<u>29,035</u>	<u>(1,561)</u>	<u>27,474</u>
Change in net position					2,905	(43,835)	(40,930)
Net position at beginning of year					<u>85,609</u>	<u>771,706</u>	<u>857,315</u>
Net Position at End of Year					<u>\$ 88,514</u>	<u>\$ 727,871</u>	<u>\$ 816,385</u>

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS**

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2021**

See Accountants' Compilation Report

	<u>Major Fund</u>	<u>Aggregate Remaining Funds</u>	
	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 14,699	\$ 73	\$ 14,772
Accounts receivable			
Fees and licenses	7,200	-	7,200
Fines and forfeitures	5,575	-	5,575
Other current assets	200	-	200
	<u>200</u>	<u>-</u>	<u>200</u>
Total assets	\$ <u>27,674</u>	\$ <u>73</u>	\$ <u>27,747</u>
<b>Liabilities</b>			
<b>Liabilities</b>			
Accounts payable	\$ 975	\$ -	\$ 975
Accrued expenses	475	-	475
Total liabilities	<u>1,450</u>	<u>-</u>	<u>1,450</u>
<b>Fund Balances</b>			
Committed	-	73	73
Unassigned	26,224	-	26,224
Total fund balances	<u>26,224</u>	<u>73</u>	<u>26,297</u>
Total liabilities and fund balances	\$ <u>27,674</u>	\$ <u>73</u>	\$ <u>27,747</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**June 30, 2021**

**See Accountants' Compilation Report**

Fund balance - governmental funds	\$	26,297
<p>Amounts reported for governmental activities are not financial resources  and, therefore, are not reported in the governmental fund</p>		
Governmental capital assets	\$	404,762
Less: accumulated depreciation		<u>(312,162)</u> <u>92,600</u>
<p>Long-term liabilities applicable to governmental activities are not due and  payable in the current period and accordingly are not reported as fund  liabilities. All liabilities - both current and long-term - are reported in the  Statement of net position.</p>		
Capital lease		<u>(30,383)</u> <u>(30,383)</u>
Net position of governmental activities	\$	<u><u>88,514</u></u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**Governmental Funds**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2021**

See Accountants' Compilation Report

	<b>Aggregate</b>	
	<b>Major Fund</b>	<b>Remaining Funds</b>
	<b>General</b>	<b>Other Governmental Funds</b>
	<b>Total</b>	
<b>Revenues</b>		
Licenses and permits	\$ 26,258	\$ -
Fines and forfeitures	91,656	-
Total Revenues	<u>117,914</u>	<u>-</u>
<b>Expenditures</b>		
Current:		
General government	75,239	-
Public safety	37,120	-
Debt service		
Principal	1,266	-
Interest	234	-
Total Expenditures	<u>113,859</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	4,055	-
<b>Other Financing Sources (Uses)</b>		
Sale of capital assets	1,700	-
Transfers in	1,577	-
Total Other Financing Sources (Uses)	<u>3,277</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	7,332	-
<b>Fund Balances at Beginning of Year</b>	<u>18,892</u>	<u>73</u>
<b>Fund Balances at End of Year</b>	<u>\$ 26,224</u>	<u>\$ 73</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**

**Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
of the Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2021**

**See Accountants' Compilation Report**

Net change in fund balance	\$	7,332
Amount reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Depreciation expense		(5,193)
Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Position, capital assets and accumulated depreciation are reported. When an asset is disposed of, the proceeds are reported as an other financing source in the Governmental Funds, however it results in a gain or loss on disposal of the asset in the Statement of Activities.		
Proceeds from sales	\$ (1,700)	
Gain on sale of assets	<u>1,200</u>	(500)
Repayment of debt is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the Statement of Net Position.		
Capital leases		<u>1,266</u>
Change in net position of governmental activities	\$	<u><u>2,905</u></u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Business-type Activities - Enterprise Fund**  
**Sewer Fund**  
**Statement of Net Position**  
**June 30, 2021**

See Accountants' Compilation Report

**Assets**

## Current assets

Cash and cash equivalents	\$	6,722
Accounts receivable - net		2,002
Total current assets		8,724

## Capital assets

Non depreciable		2,500
Depreciable		1,368,720
Total capital assets		1,371,220
Accumulated depreciation		(646,105)
Net capital assets		725,115

Total assets	\$	733,839
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**Liabilities**

## Current liabilities

Accounts payable	\$	218
Customer deposits		5,750
Total current liabilities		5,968

Total liabilities	\$	5,968
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**Net Position**

Net investment in capital assets	\$	725,115
Unrestricted		2,756
Total net position	\$	727,871

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
Pioneer, Louisiana

**Business Type Activity - Enterprise Fund**  
**Sewer Fund**  
**Statement of Revenues, Expenses,**  
**and Changes in Net Position**  
**For The Year Ended June 30, 2021**

See Accountants' Compilation Report

<b>Operating revenues</b>	
User fees	\$ 22,823
Other income	16
Total operating revenues	<u>22,839</u>
<b>Operating expenses</b>	
Depreciation	45,376
Maintenance & repairs	5,187
Other operating expenses	19
Salaries and related benefits	11,012
Supplies and chemicals	738
Utilities and communications	2,765
Total operating expenses	<u>65,097</u>
Operating income (loss)	(42,258)
<b>Other financing sources (uses)</b>	
Transfers	(1,577)
Total other financing sources (uses)	<u>(1,577)</u>
<b>Change in net position</b>	(43,835)
<b>Net position at beginning of year</b>	771,706
<b>Net position end of year</b>	<u>\$ 727,871</u>

The accompanying notes are an integral part of this statement.

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**Business-type Activity - Enterprise Fund**  
**Sewer Fund**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2021**

See Accountants' Compilation Report

<b>Cash flows from operating activities</b>	
Cash received from customers	\$ 22,511
Cash paid for employee services	(11,012)
Cash payments to suppliers for goods and services	<u>(8,876)</u>
Net cash used by operating activities	<u>2,623</u>
<b>Cash flows from non-capital and related financing activities</b>	
Transfers out	<u>(1,577)</u>
Net cash provided by non-capital and financing activities	<u>(1,577)</u>
<b>Cash flows from investing activities</b>	
Interest income	<u>16</u>
Net cash provided by investing activities	<u>16</u>
<b>Net decrease in cash and cash equivalents</b>	1,062
<b>Cash and cash equivalents, beginning of year</b>	<u>5,660</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 6,722</u>
<b>Shown on the accompanying balance sheet as</b>	
Cash and cash equivalents	\$ 6,722
<b>Reconciliation of operating income to net cash</b>	
Operating loss	\$ (42,258)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	45,376
Change in assets and liabilities	
Accounts receivable	(312)
Accounts payable and accrued liabilities	<u>(167)</u>
Net cash used by operating activities	<u>\$ 2,639</u>

The accompanying notes are an integral part of this statement.

**REQUIRED SUPPLEMENTAL INFORMATION**

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**General Fund**  
**Budgetary Comparison Schedule (GAAP Basis)**  
**Fiscal Year Ended June 30, 2021**

See Accountants' Compilation Report

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 18,892	\$ 18,892	\$ 18,892	\$ -
<b>Resources</b>				
Charges for services	1,000	1,000	-	(1,000)
License and permits	16,584	16,584	26,258	9,674
Fines and forfeitures	91,686	91,686	91,656	(30)
Transfers in	1,219	1,219	1,577	358
Sale of fixed assets	-	-	1,700	1,700
<b>Total Resources</b>	<u>110,489</u>	<u>110,489</u>	<u>121,191</u>	<u>10,702</u>
<b>Amounts available for appropriations</b>	<u>129,381</u>	<u>129,381</u>	<u>140,083</u>	<u>10,702</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
General government	88,729	88,729	66,033	22,696
Public safety	11,666	11,666	34,459	(22,793)
Public works	2,992	2,992	-	2,992
Insurance	1,694	1,694	5,431	(3,737)
Maintenance and repairs	762	762	6,436	(5,674)
Professional fees	408	408	2,500	(2,092)
<b>Total Charges to appropriations</b>	<u>106,251</u>	<u>106,251</u>	<u>114,859</u>	<u>(8,608)</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 23,130</u>	<u>\$ 23,130</u>	<u>\$ 26,224</u>	<u>\$ (3,094)</u>

**OTHER SUPPLEMENTAL INFORMATION**

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**Schedule of Compensation, Benefits, and**  
**Other Payments to Agency Head**  
**For the Year Ended June 30, 2021**

**See Accountants' Compilation Report**

**Agency Head Name:**

Sonia Reiter, Mayor

<u>Purpose</u>		<u>Amount</u>
Salary	\$	6,600

**VILLAGE OF PIONEER**  
**Pioneer, Louisiana**  
**Schedule of Aldermen's Compensation**  
**For the Year Ended June 30, 2021**

**See Accountants' Compilation Report**

<u><b>Aldermen</b></u>		<u><b>Amount</b></u>
Clifton Ward	\$	300
Tamara Gunter		225
John Carroll		75
James Tidwell		<u>298</u>
<b>TOTAL</b>	<b>\$</b>	<b><u><u>898</u></u></b>

**OTHER INFORMATION**

**VILLAGE OF PIONEER**  
Pioneer, Louisiana  
**Schedule of Findings**  
For the Year Ended June 30, 2021

**2021-001      Compliance with Local Government Budget Act**

**Criteria**

Per the Louisiana Local Government Budget Act encompassing Louisiana Revised Statute 39:1311 governing authorities must adopt a budget amendment if actual expenditures exceed budgeted expenditures by 5% or more.

**Condition**

Actual expenditures of \$114,859 exceeded budgeted expenditure of \$106,251 by \$8,608 or 8% for the general fund.

**Cause**

The Village did not monitor actual expenditures as compared with expenditures budgeted.

**Effect**

The Village did not amend its budget as required by state statute.

**Recommendation**

The Village should monitor actual expenditures with respect to the budgeted expenditures and amend the budget as required.

**Management Response**

The Village of Pioneer will be more attentive to the budget plan and seek advisement on how to properly prepare said budget.

**VILLAGE OF PIONEER**

Pioneer, Louisiana

**Status of Prior Year Findings**

For the Year Ended June 30, 2021

The following is a summary of the status of the prior year findings included with the Woodard & Associates (APAC) compilation report dated June 30, 2021 covering the compilation engagement of the financial statements of the Village of Pioneer as of and for the year ended June 30, 2020.

**2020-001 Compliance With Local Government Budget Act**

**Effect**

The Village did not amend its budget as required by State Law.

**Status**

Refer to Finding 2021-001

**2020-002 Compliance with Annual Filing Deadline**

**Effect**

The Village was not in compliance with state statute with respect to annual filing requirements.

**Status**

The Village is in compliance with respect to annual filing requirements for the current year.