

VILLAGE OF PIONEER

**Financial Statements
As of and for the Year Ended June 30, 2018**

VILLAGE OF PIONEER, LOUISIANA

Financial Statements As Of and For The Year Ended June 30, 2018

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VILLAGE OF PIONEER, LOUISIANA
Financial Statements
As Of and For The Year Ended June 30, 2018

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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, Louisiana (the Village), as of and for the year ended June 30, 2018, 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.

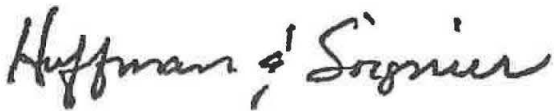
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, presented on pages 4 through 9, and budgetary comparison information on page 22 be presented to supplement the basic financial statements. Such information is presented for 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

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

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 and Schedule of Aldermen's Compensation on Page 24 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.

We are not independent with respect to the Village of Pioneer.

A handwritten signature in black ink that reads "Huffman & Sognier". The signature is written in a cursive, flowing style.

(A Professional Accounting Corporation)

December 31, 2018

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

Village of Pioneer
Management's Discussion and Analysis (MD&A)
June 30, 2018

As management of the Village of Pioneer, we offer readers of the Village of Pioneer's financial statements this narrative overview and analysis of the financial activities of the Village of Pioneer for the fiscal year ended June 30, 2018. It is designed to assist the reader in focusing on significant financial issues, identify changes in the Village's financial position, and identify material deviations and individual fund issues or concerns.

Financial Highlights

- The assets of the Village of Pioneer exceeded its liabilities at the year ended June 30, 2018 by \$970,757 (*net position*). Of this amount, \$929,499 represented *net investment in capital assets* and \$41,258 was available for spending at the government's discretion (*unrestricted net position*).
- The government's total net position decreased by \$22,453.
- At June 30, 2018, the Village of Pioneer's Governmental Funds reported an ending fund balance of \$38,967, an increase of \$1,200 in comparison with the prior year. The amount of \$38,894 is available for spending at the government's discretion (*unassigned fund balance*).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village of Pioneer's basic financial statements. The Village of Pioneer's basic financial statements are comprised of two components: 1) government-wide financial statements and 2) fund financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Village of Pioneer's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Village of Pioneer's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village of Pioneer is improving or deteriorating.

The statement of activities presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

Both of the government-wide financial statements distinguish functions of the Village of Pioneer that are principally supported by fines and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village of Pioneer include general government, public safety, and public works. The business-type activity of the Village of Pioneer includes a sewer system.

The government-wide financial statements can be found on pages 11 and 12 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Pioneer, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village of Pioneer can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental funds and governmental activities.

The Village of Pioneer maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered a major fund. The Sewer Improvements Capital Project Fund and LGAP Special Revenue Fund are combined and presented as nonmajor funds in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances as "Aggregate Remaining Funds."

The governmental funds financial statements can be found on pages 14 through 17 of this report.

The Village of Pioneer adopts an annual appropriated budget for its General Fund. A Budgetary comparison statement has been provided on page 22 to demonstrate compliance with the budgets.

Proprietary funds. The Village of Pioneer maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The proprietary fund financial statements can be found on pages 18 through 20 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village of Pioneer's compliance with budgets for its major fund.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of Pioneer, assets exceeded liabilities by \$970,757 at the close of the 2018 fiscal year.

The largest amount (\$929,499) of the Village of Pioneer's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Village of Pioneer uses these capital assets to provide services to citizens. Consequently, these assets are *not* available for future spending.

Village of Pioneer
Condensed Statement of Net Position
For the Years Ended June 30, 2018 and 2017

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 40,383	\$ 61,098	\$ 7,511	\$ 9,360	\$ 47,894	\$ 70,458
Capital assets	65,998	61,569	863,501	890,061	929,499	951,630
Total assets	<u>106,381</u>	<u>122,667</u>	<u>871,012</u>	<u>899,421</u>	<u>977,393</u>	<u>1,022,088</u>
Current and other liabilities	1,416	23,331	5,220	5,547	6,636	28,878
Total liabilities	<u>1,416</u>	<u>23,331</u>	<u>5,220</u>	<u>5,547</u>	<u>6,636</u>	<u>28,878</u>
Net Assets:						
Net investment in capital assets	65,998	61,569	863,501	890,061	929,499	951,630
Unrestricted	38,967	37,767	2,291	3,813	41,258	41,580
Total net position	<u>\$ 104,965</u>	<u>\$ 99,336</u>	<u>\$ 865,792</u>	<u>\$ 893,874</u>	<u>\$ 970,757</u>	<u>\$ 993,210</u>

In 2018, total net position of the Village decreased by \$22,453. The changes in net position are discussed later in this MD&A.

The results of this year's operations for the primary government as a whole are reported in the Statement of Activities as follows:

Village of Pioneer
Condensed Statement of Activities
For the Years Ended June 30, 2018 and 2017

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for services	\$ 111,872	\$ 122,386	\$ 22,496	\$ 22,437	\$ 134,368	\$ 144,823
Capital grants and contributions	14,538	223,598	-	-	14,538	223,598
General Revenues						
Other general revenues	24,863	19,673	14,539	211,336	39,402	231,009
Transfers	(11,030)	(4,143)	11,030	4,143	-	-
Total revenues	<u>140,243</u>	<u>361,514</u>	<u>48,065</u>	<u>237,916</u>	<u>188,308</u>	<u>599,430</u>
Expenses						
General government	41,749	49,637	-	-	41,749	49,637
Public safety	58,516	59,814	-	-	58,516	59,814
Public works	34,349	239,648	-	-	34,349	239,648
Sewer	-	-	76,147	60,529	76,147	60,529
Total expenses	<u>134,614</u>	<u>349,099</u>	<u>76,147</u>	<u>60,529</u>	<u>210,761</u>	<u>409,628</u>
Increase (decrease) in net position	<u>\$ 5,629</u>	<u>\$ 12,415</u>	<u>\$ (28,082)</u>	<u>\$ 177,387</u>	<u>\$ (22,453)</u>	<u>\$ 189,802</u>

Governmental Activities

Governmental activities increased the Village of Pioneer's net position by \$5,629. Key elements of the changes in net position are as follows:

Expenses are classified by functions/programs. General government expenses accounted for \$41,749 in 2018. Public safety accounted for \$58,516 while public works accounted for \$34,349 for fiscal 2018.

The related program revenues for fiscal 2018 directly related to these expenses totaled \$126,410 which resulted in net program expense of \$8,204. The costs of governmental activities exceeding restricted federal and state grants are paid primarily from the following sources:

- Fines and forfeitures are the largest and most significant source of revenue for the Village of Pioneer, providing \$111,872 of revenues, a decrease of \$3,478 (3.0%) as compared to 2017.
- Licenses and permits are the next largest revenue source to the Village, generating \$24,863, an increase of \$7,524 (43.4%) in General Fund revenue.

Business-Type Activities. Business-type activities decreased the Village of Pioneer's net position by \$28,082. This decrease was primarily attributable to depreciation on the newly installed sewer system improvements.

Financial Analysis of the Government's Funds

As noted earlier, the Village of Pioneer uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Village of Pioneer's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village of Pioneer's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

General Fund Budgetary Highlights

In accordance with Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA- R.S 39:1301 et seq), the Village of Pioneer must adopt a budget for the General Fund and all Special Revenue funds prior to June 30th. The original budget for the Village was adopted on June 5, 2017.

There were no changes between the original General Fund budget and the final amended budget. Budgeted resources were \$96,997 and budgeted appropriations were \$96,160. The actual resources were \$136,735 or \$39,738 (41.0%) over budget. Actual charges to appropriations were \$135,534 or \$39,374 (40.9%) over budget.

Capital Asset and Debt Administration

Capital Assets. The Village of Pioneer's investment in capital assets for its governmental and business type activities as of June 30, 2018, amounts to \$929,499 (net of accumulated depreciation), which decreased by \$22,131 from the prior year due primarily to depreciation on the newly installed sewer system.

The \$929,499 investment in capital assets includes land, construction in progress, buildings and system improvements, and machinery and equipment.

Village of Pioneer Capital Assets June 30, 2018

Land	\$	40,513
Building and improvements		273,466
Vehicles and equipment		86,109
Sewer system		1,339,745
Total		<u>1,739,833</u>
Less: accumulated depreciation		(810,334)
Total Capital Assets	\$	<u><u>929,499</u></u>

Economic Factors and Next Year's Budget

The Village plans to apply for grants to fund small projects through the Louisiana Local Government Assistance Program.

Requests for Information

This financial report is designed to provide a general overview of the Village of Pioneer's finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Clerk, PO Box 153, Pioneer, Louisiana 71266.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

VILLAGE OF PIONEER
Pioneer, Louisiana

Statement of Net Position

June 30, 2018

See Accountants' Compilation Report

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 31,310	\$ 5,759	\$ 37,069
Receivables	8,873	1,752	10,625
Other current assets	200	-	200
Capital assets, net	65,998	863,501	929,499
Total Assets	<u>106,381</u>	<u>871,012</u>	<u>977,393</u>
Liabilities			
Accounts payable	390	20	410
Accrued expenses	1,026	-	1,026
Deposits held	-	5,200	5,200
Total liabilities	<u>1,416</u>	<u>5,220</u>	<u>6,636</u>
Net Position			
Net investment in capital assets	65,998	863,501	929,499
Unrestricted	38,967	2,291	41,258
Total net position	<u>\$ 104,965</u>	<u>\$ 865,792</u>	<u>\$ 970,757</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, 2018

See Accountants' Compilation Report

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government						
Governmental activities						
General government	\$ 41,749	\$ -	\$ -	\$ (41,749)	\$ -	\$ (41,749)
Public safety	58,516	111,872	-	53,356	-	53,356
Public works	34,349	-	14,538	(19,811)	-	(19,811)
Total governmental activities	<u>134,614</u>	<u>111,872</u>	<u>14,538</u>	<u>(8,204)</u>	<u>-</u>	<u>(8,204)</u>
Business-type activity						
Sewer	76,147	22,496	-	-	(53,651)	(53,651)
Total business-type activities	<u>76,147</u>	<u>22,496</u>	<u>-</u>	<u>-</u>	<u>(53,651)</u>	<u>(53,651)</u>
Total primary government	<u>\$ 210,761</u>	<u>\$ 134,368</u>	<u>\$ 14,538</u>	<u>(8,204)</u>	<u>(53,651)</u>	<u>(61,855)</u>
General revenues						
Licenses and permits				24,863	-	24,863
Contributions				-	14,539	14,539
Transfers				(11,030)	11,030	-
Total general revenues				<u>13,833</u>	<u>25,569</u>	<u>39,402</u>
Change in net position				<u>5,629</u>	<u>(28,082)</u>	<u>(22,453)</u>
Net position at beginning of year				<u>99,336</u>	<u>893,874</u>	<u>993,210</u>
NET POSITION AT END OF YEAR				<u>\$ 104,965</u>	<u>\$ 865,792</u>	<u>\$ 970,757</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, 2018

See Accountants' Compilation Report

	<u>Major Fund</u>	<u>Aggregate Remaining Funds</u>	
	<u>General</u>	<u>Other Governmental Funds</u>	
ASSETS			
Cash and cash equivalents	\$ 31,237	\$ 73	\$ 31,310
Accounts receivable			
Fees and licenses	1,502	-	1,502
Fines and forfeitures	7,371	-	7,371
Other current assets	200	-	200
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 40,310</u>	<u>\$ 73</u>	<u>\$ 40,383</u>
LIABILITIES			
Liabilities			
Accounts payable	\$ 390	\$ -	\$ 390
Accrued expenses	1,026	-	1,026
Total liabilities	<u>1,416</u>	<u>-</u>	<u>1,416</u>
FUND BALANCES			
Committed	-	73	73
Unassigned	38,894	-	38,894
Total fund balances	<u>38,894</u>	<u>73</u>	<u>38,967</u>
Total liabilities and fund balances	<u>\$ 40,310</u>	<u>\$ 73</u>	<u>\$ 40,383</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, 2018

See Accountants' Compilation Report

Fund balance - governmental funds	\$	38,967
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental fund		
Governmental capital assets	\$	368,613
Less: accumulated depreciation		<u>65,998</u>
		<u>(302,615)</u>
Net position of governmental activities	\$	<u><u>104,965</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, 2018

See Accountants' Compilation Report

	<u>Major Fund</u>	<u>Aggregate Remaining Funds</u>	
	<u>General</u>	<u>Other Governmental Funds</u>	
Revenues			
Licenses and permits	\$ 24,863	\$ -	\$ 24,863
Intergovernmental - Federal	-	14,538	14,538
Fines and forfeitures	111,872	-	111,872
Total Revenues	<u>136,735</u>	<u>14,538</u>	<u>151,273</u>
Expenditures			
Current:			
General government	41,535	-	41,535
Public safety	56,704	-	56,704
Public works	18,549	-	18,549
Capital outlay	7,716	14,539	22,255
Total Expenditures	<u>124,504</u>	<u>14,539</u>	<u>139,043</u>
Excess (Deficiency) of Revenues over Expenditures	12,231	(1)	12,230
Other Financing Sources (Uses)			
Transfers out	<u>(11,030)</u>	-	<u>(11,030)</u>
Total Other Financing Sources (Uses)	<u>(11,030)</u>	-	<u>(11,030)</u>
Net Change in Fund Balances	1,201	(1)	1,200
Fund Balances at Beginning of Year	<u>37,693</u>	<u>74</u>	<u>37,767</u>
FUND BALANCES AT END OF YEAR	<u>\$ 38,894</u>	<u>\$ 73</u>	<u>\$ 38,967</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, 2018**

See Accountants' Compilation Report

Net change in fund balance	\$	1,200
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.		
Capital outlay	\$	22,255
Capital contributions to Sewer Fund		(14,539)
Depreciation expense		(3,287)
		4,429
Change in net position of governmental activities	\$	5,629

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, 2018

See Accountants' Compilation Report

ASSETS**Current assets**

Cash and cash equivalents	\$	5,759
Accounts receivable - net		1,752
Total current assets		7,511

Capital assets

Non depreciable		2,500
Depreciable		1,368,720
Total capital assets		1,371,220
Accumulated depreciation		(507,719)
Net capital assets		863,501

Total assets

871,012

LIABILITIES**Current liabilities**

Accounts payable		20
Customer deposits		5,200
Total current liabilities		5,220

Total liabilities

5,220

NET POSITION

Net investment in capital assets		863,501
Unrestricted		2,291
Total net position	\$	865,792

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, 2018

See Accountants' Compilation Report

Operating revenues	
User fees	\$ 22,496
Total operating revenues	<u>22,496</u>
Operating expenses	
Collection fees	1,292
Depreciation	41,099
Dues and fees	648
Maintenance & repairs	17,530
Other operating expenses	379
Salaries and related benefits	10,426
Supplies and chemicals	2,635
Utilities and communications	2,138
Total operating expenses	<u>76,147</u>
Operating income (loss)	(53,651)
Other financing sources (uses)	
Capital contributions	14,539
Transfers in	11,030
Total other financing sources (uses)	<u>25,569</u>
Change in net position	(28,082)
Net position at beginning of year	<u>893,874</u>
Net position end of year	<u>\$ 865,792</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, 2018

See Accountants' Compilation Report

Cash flows from operating activities	
Cash received from customers	\$ 22,860
Cash paid for employee services	(10,426)
Cash payments to suppliers for goods and services	(24,949)
Net cash used by operating activities	<u>(12,515)</u>
Cash flows from non-capital and related financing activities	
Transfers in	<u>11,030</u>
Net cash provided by non-capital and financing activities	<u>11,030</u>
Net decrease in cash and cash equivalents	(1,485)
Cash and cash equivalents, beginning of year	<u>7,244</u>
Cash and cash equivalents, end of year	<u><u>\$ 5,759</u></u>
Shown on the accompanying balance sheet as:	
Cash and cash equivalents	\$ 5,759
Reconciliation of operating income to net cash	
Operating loss	\$ (53,651)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	41,099
Change in assets and liabilities	
Accounts receivable	364
Accounts payable and accrued liabilities	(327)
Net cash used by operating activities	<u><u>\$ (12,515)</u></u>
Noncash capital and related financing activities	
Capital contribution from Sewer Improvements Capital Projects Fund	<u>\$ 14,539</u>
Total noncash capital and related financing activities	<u><u>\$ 14,539</u></u>

The accompanying notes are an integral part of this statement.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

VILLAGE OF PIONEER
Pioneer, Louisiana
General Fund
Budgetary Comparison Schedule (GAAP Basis)
Fiscal Year Ended June 30, 2018

See Accountants' Compilation Report

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Budgetary fund balance at beginning of year	\$ 37,693	\$ 37,693	\$ 37,693	\$ -
Resources				
Charges for services	2,095	2,095	-	(2,095)
License and permits	15,992	15,992	24,863	8,871
Intergovernmental revenue - state	1,537	1,537	-	(1,537)
Fees	6,887	6,887	-	(6,887)
Fines and forfeitures	70,308	70,308	111,872	41,564
Miscellaneous	78	78	-	(78)
Transfers in	100	100	-	(100)
Total Resources	<u>96,997</u>	<u>96,997</u>	<u>136,735</u>	<u>39,738</u>
Amounts available for appropriations	<u>134,690</u>	<u>134,690</u>	<u>174,428</u>	<u>39,738</u>
Charges to appropriations				
Current				
General government	52,493	52,493	41,535	10,958
Public safety	38,932	38,932	56,704	(17,772)
Public works	2,335	2,335	18,549	(16,214)
Capital outlay	-	-	7,716	(7,716)
Transfers out	2,400	2,400	11,030	(8,630)
Total Charges to appropriations	<u>96,160</u>	<u>96,160</u>	<u>135,534</u>	<u>(39,374)</u>
Budgetary fund balance at end of year	<u>\$ 38,530</u>	<u>\$ 38,530</u>	<u>\$ 38,894</u>	<u>\$ 364</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, 2018

See Accountants' Compilation Report

Agency Head Name: Sonia Reiter, Mayor

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 6,400

Schedule of Aldermen's Compensation
For the Year Ended June 30, 2018

See Accountants' Compilation Report

<u>Aldermen</u>	<u>Amount</u>
Clifton Ward	\$ 300
Tamara Gunter	300
John Carroll	300
TOTAL	<u>\$ 900</u>

**VILLAGE OF PIONEER
PIONEER, LOUISIANA**

SUMMARY OF STATUS OF PRIOR YEAR FINDINGS AND RESPONSES

The following is a summary of the status of findings included in Cameron, Hines, and Company's review report dated September 18, 2018.

2017-01 Compliance with Local Government Budget Act

Condition Found

It was noted during the review and agreed-upon procedures that the Village did not amend the budget for expenditures exceeding budgeted expenditures by more than 5%.

Effect

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

Recommendations to Prevent Future Occurrences

It was recommended that the Village clerk contact the Village accountants for assistance to amend its budget as required by state law.

Status

The Village's current year actual expenses and other financing uses exceed budgeted amounts by \$39,374 or 40.9% and, therefore, the Village was not in compliance with state law.

2017-02 Compliance with Annual Filing Deadline

Condition Found

It was noted that the Village did not timely file its annual report for June 30, 2017.

Effect

The Village was not in compliance with state statute.

Recommendations to Prevent Future Occurrences

It was recommended that the Village coordinate with its accountants to compile the necessary financial information to submit its financials to the state in a timely manner.

Status

The Village has filed its current financial report in a timely manner.

MANAGEMENT LETTER

**Mayor Sonia Reiter and
The Board of Aldermen
Village of Pioneer
Pioneer, Louisiana**

We compiled the 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, 2018. We did not audit or review the financial statements and accordingly, did not express an opinion or provide any assurance about whether the financial statements were in accordance with accounting principles generally accepted in the United States of America. However, during our compilation we became aware of certain matters that offer an opportunity for strengthening the Village's internal controls and the overall environment for compliance with laws and regulations. This letter will summarize our comments and suggestions regarding these matters.

2018-01 Compliance with Local Budget Act

Criteria:

Louisiana Revised Statute 39:1311 requires the Village to amend its budget any time total actual expenditures and other financing uses plus projected expenditures and other financing uses exceed budgeted amounts by 5% or more.

Condition:

Actual expenditures and other financing uses exceeded budgeted expenses and other financing uses for the year ended June 30, 2018 by \$39,374 or 41% in the General Fund.

Cause:

The Village did not monitor its expenditures on an ongoing basis compared to the approved budget and, therefore, did not amend its budget as prescribed by law.

Effect:

The Village was not in compliance with the statute.

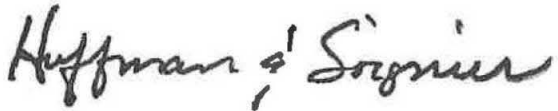
**Mayor Sonia Reiter and
the Board of Alderment
Village of Pioneer
Pioneer, Louisiana**

Recommendation:

We recommend that the Village monitor its actual expenditures compared to the approved budget on a monthly basis and, if the combined actual and projected expenditures and other financing uses exceed the budgeted amounts by 5% or more or if its actual and projected revenues and other financing sources fall short of the budgeted revenues and financing sources by 5% or more, the Village should amend its budget as prescribed by law.

Management's Response:

We have contacted our accountant about how to properly amend the budget and will follow the budget law.

A handwritten signature in cursive script that reads "Huffman & Sorrier".

**(A Professional Accounting Corporation)
December 31, 2018**