

GOODWILL FIRE DISTRICT
Financial Statements
For the Year Ended
December 31, 2022

GOODWILL FIRE DISTRICT
December 31, 2022

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To the Board of Directors
Goodwill Fire District
Goodwill, LA 71263

Management is responsible for the accompanying financial statements of Goodwill Fire District (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - cash basis as of December 31, 2022 and the related statements of revenues, expenses, and other changes in net assets without donor restrictions - cash basis and the related statement of functional expenses - cash basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash-basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Goodwill Fire District.



Rick W. Duplissey, CPA, LLC
May 9, 2023

**GOODWILL FIRE DISTRICT
STATEMENT OF ASSETS, LIABILITIES, AND
NET ASSETS - CASH BASIS
DECEMBER 31, 2022**

ASSETS		
Cash		\$ 123,289
Property and equipment, at cost		<u>992,111</u>
	TOTAL ASSETS	<u><u>\$ 1,115,400</u></u>
LIABILITIES		\$ -
NET ASSETS		
Without Donor Restrictions		<u>\$ 1,115,400</u>
	TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 1,115,400</u></u>

**GOODWILL FIRE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND OTHER
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS
CASH BASIS
DECEMBER 31, 2022**

**REVENUES, GAINS, & OTHER SUPPORT
WITHOUT DONOR RESTRICTIONS**

Police Jury Funds	\$ 143,106
Grant Funds	4,220
Miscellaneous	437
	<u>437</u>

TOTAL REVENUES, GAINS, & OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>\$ 147,763</u>
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EXPENSES

Projects	\$ -
Professional Fees	1,750
Insurance	15,013
Miscellaneous	2,778
Supplies - Firefighter Equipment	147,191
Supplies - Firefighters	975
Supplies - Office	93
Repairs & Maintenance	10,609
Training	1,986
Utilities	4,487
	<u>4,487</u>

TOTAL EXPENSES	<u>\$ 184,882</u>
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INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	\$ (37,119)
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NET ASSETS AT BEGINNING OF YEAR	<u>\$ 1,152,519</u>
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NET ASSETS AT END OF YEAR	<u>\$ 1,115,400</u>
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**GOODWILL FIRE DISTRICT
STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS
DECEMBER 31, 2022**

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>Firefighting Operations</u>	<u>Management & General</u>	<u>Total</u>
Projects	\$ -	\$ -	\$ -
Professional Fees	-	1,750	1,750
Insurance	15,013	-	15,013
Miscellaneous	1,111	1,667	2,778
Equipment - Firefighters	147,191		147,191
Supplies - Firefighters	975	-	975
Supplies - Office	-	93	93
Repairs & Maintenance	10,379	230	10,609
Training	1,986	-	1,986
Utilities	4,487	-	4,487
	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>\$ 181,142</u>	<u>\$ 3,740</u>	<u>\$ 184,882</u>

**Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer**

Agency Head Name: John Pauley Posey, President

Purpose	Amount
Salary	\$ -
Benefits-insurance	\$ -
Benefits-retirement	\$ -
Benefits-other (describe)	\$ -
Benefits-other (describe)	\$ -
Benefits-other (describe)	\$ -
Car allowance	\$ -
Vehicle provided by government (enter amount reported on W-2)	\$ -
Per diem	\$ -
Reimbursements	\$ -
Travel	\$ -
Registration fees	\$ -
Conference travel	\$ -
Housing	\$ -
Unvouchered expenses (example: travel advances, etc.)	\$ -
Special meals	\$ -
Other - 1099 - Contract Labor	\$ -