

**GOODWILL FIRE DISTRICT**

**Financial Statements**

**For the Year Ended**

**December 31, 2023**

**GOODWILL FIRE DISTRICT  
December 31, 2023**

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# **RICK W. DUPLISSEY, CPA, LLC**

## **Certified Public Accountant**

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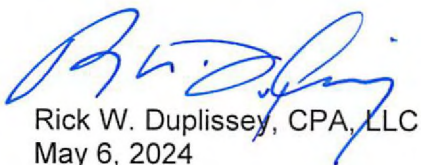
To the Board of Directors  
Goodwill Fire District  
Goodwill, LA 71263

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, 2023 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 6, 2024

**GOODWILL FIRE DISTRICT  
STATEMENT OF ASSETS, LIABILITIES, AND  
NET ASSETS - CASH BASIS  
DECEMBER 31, 2023**

<b>ASSETS</b>		
Cash		\$ 170,459
Property and equipment, at cost		<u>992,111</u>
	<b>TOTAL ASSETS</b>	<u><u>\$ 1,162,570</u></u>
<b>LIABILITIES</b>		\$ -
<b>NET ASSETS</b>		
Without Donor Restrictions		<u>\$ 1,162,570</u>
	<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 1,162,570</u></u>

**GOODWILL FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND OTHER  
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS  
CASH BASIS  
DECEMBER 31, 2023**

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

Police Jury Funds	\$ 111,070
Grants	<u>1,110</u>

TOTAL REVENUES, GAINS, & OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>\$ 112,180</u>
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**EXPENSES**

Professional Fees	1,750
Insurance	15,440
Miscellaneous	3,881
Supplies - Firefighter Equipment	5,276
Supplies - Firefighters	2,843
Supplies - Office	136
Repairs & Maintenance	30,059
Utilities	<u>5,625</u>

TOTAL EXPENSES	<u>\$ 65,010</u>
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INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	\$ 47,170
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NET ASSETS AT BEGINNING OF YEAR	<u>\$ 1,115,400</u>
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NET ASSETS AT END OF YEAR	<u><u>\$ 1,162,570</u></u>
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**GOODWILL FIRE DISTRICT  
STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS  
DECEMBER 31, 2023**

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>Firefighting Operations</u>	<u>Management &amp; General</u>	<u>Total</u>
Professional Fees	\$ -	\$ 1,750	\$ 1,750
Insurance	15,440	-	15,440
Miscellaneous	1,552	2,329	3,881
Equipment - Firefighters	5,276		5,276
Supplies - Firefighters	2,843	-	2,843
Supplies - Office	-	136	136
Repairs & Maintenance	29,458	601	30,059
Utilities	5,625	-	5,625
	<u>5,625</u>	<u>-</u>	<u>5,625</u>
Total Expenses	<u>\$ 60,194</u>	<u>\$ 4,816</u>	<u>\$ 65,010</u>

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

**Agency Head Name: John Pauley Posey, President**

<b>Purpose</b>	<b>Amount</b>
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	\$ -