

GOODWILL FIRE DISTRICT

Financial Statements

For the Year Ended

December 31, 2021

GOODWILL FIRE DISTRICT
December 31, 2021

TABLE OF CONTENTS

	<u>Page No.</u>
ACCOUNTANT'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities, and Net Assets-Cash Basis	2
Statement of Revenues, Expenses, and Other Changes in Net Assets With Donor Restrictions - Cash Basis	3
Statement of Functional Expenses - Cash Basis	4

RICK W. DUPLISSEY, CPA, LLC

Certified Public Accountant

1915 East Madison Avenue
Bastrop, Louisiana 71220

Rick W. Duplissey, CPA
duplisseycpa@yahoo.com

Phone: (318) 281-6049
Fax: (318) 281-8896

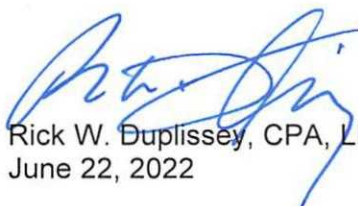
To the Board of Directors
Goodwill Fire District
Goodwill, LA 71263

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, 2021 and the related statements of revenues, expenses, and other changes in net assets with 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
June 22, 2022

**GOODWILL FIRE DISTRICT
STATEMENT OF ASSETS, LIABILITIES, AND
NET ASSETS - CASH BASIS
DECEMBER 31, 2021**

ASSETS		
Cash		\$ 160,408
Cash - Sinking Fund		-
Property and equipment, at cost		<u>992,111</u>
	TOTAL ASSETS	<u><u>\$ 1,152,519</u></u>
LIABILITIES		\$ -
NET ASSETS		
With Donor Restrictions		\$ -
Without Donor Restrictions		<u>\$ 1,152,519</u>
	TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 1,152,519</u></u>

**GOODWILL FIRE DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND OTHER
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS
CASH BASIS
DECEMBER 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES, GAINS, & OTHER SUPPORT			
Police Jury Funds	\$ 97,016	\$ -	\$ 97,016
Grant Funds	6,156	-	6,156
Miscellaneous	35	-	35
Net Assets released from restrictions			
Restrictions satisfied by debt payments	13,000	(13,000)	0
TOTAL REVENUES, GAINS, & OTHER SUPPORT	<u>\$ 116,207</u>	<u>\$ (13,000)</u>	<u>\$ 103,207</u>
EXPENSES			
Projects	\$ -	\$ -	\$ -
Professional Fees	1,500	-	1,500
Insurance	14,299	-	14,299
Interest	775	-	775
Miscellaneous	3,039	-	3,039
Supplies - Firefighter Equipment	6,997	-	6,997
Supplies - Office	74	-	74
Repairs & Maintenance	12,068	-	12,068
Training	22	-	22
Utilities	4,044	-	4,044
TOTAL EXPENSES	<u>\$ 42,818</u>	<u>\$ -</u>	<u>\$ 42,818</u>
INCREASE (DECREASE) IN NET ASSETS			\$ 60,389
NET ASSETS AT BEGINNING OF YEAR			<u>\$ 1,092,130</u>
NET ASSETS AT END OF YEAR			<u><u>\$ 1,152,519</u></u>

**GOODWILL FIRE DISTRICT
STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS
DECEMBER 31, 2021**

	<u>Program Services</u>	<u>Supporting Services</u>	
	<u>Firefighting Operations</u>	<u>Management & General</u>	<u>Total</u>
Projects	\$ -	\$ -	\$ -
Professional Fees	-	1,500	1,500
Insurance	14,299	-	14,299
Interest	-	775	775
Miscellaneous	1,202	1,838	3,040
Supplies - Firefighter Equipment	6,997	-	6,997
Supplies - Office	-	74	74
Repairs & Maintenance	8,345	3,722	12,067
Training	22	-	22
Utilities	4,044	-	4,044
	<u>4,044</u>	<u>-</u>	<u>4,044</u>
Total Expenses	<u><u>\$ 34,909</u></u>	<u><u>\$ 7,909</u></u>	<u><u>\$ 42,818</u></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	\$ -