

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.**

**FINANCIAL STATEMENTS**

**December 31, 2017 and 2016**



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**Gingerbread House Bossier/Caddo  
Children’s Advocacy Center, Inc.  
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December 31, 2017**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Shreveport, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. (a not-for-profit corporation), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. as of December 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments is presented in accordance with Act 706 of the Louisiana Revised Statutes (LRS) 24:513(A)(3) on page 19 for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments is fairly stated in all material respects in relation to the financial statements as a whole.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

June 26, 2018

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Statements of Financial Position**

<i>December 31,</i>	<b>2017</b>	<b>2016</b>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 262,933	\$ 319,956
Individual contributions receivable	150	1,238
Foundation and corporate support receivable	22,885	-
Federal, state, and local grants receivable	39,980	36,918
Other current assets	869	869
Total current assets	<b>326,817</b>	358,981
Property and equipment, net	<b>28,732</b>	26,228
Beneficial interest in assets of foundation	<b>69,846</b>	28,042
Total assets	<b>\$ 425,395</b>	<b>\$ 413,251</b>
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable	\$ 586	\$ 2,108
Accrued payroll and taxes	31,478	30,146
Total current liabilities	<b>32,064</b>	32,254
Total liabilities	<b>32,064</b>	32,254
Net assets		
Unrestricted	335,831	329,747
Temporarily restricted	57,500	51,250
Permanently restricted	-	-
Total net assets	<b>393,331</b>	380,997
Total liabilities and net assets	<b>\$ 425,395</b>	<b>\$ 413,251</b>

*The accompanying notes are an integral part of these financial statements.*

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Statement of Activities**

<i>For the Year Ended December 31, 2017</i>	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Revenue</b>				
Contributions	\$ 59,934	\$ -	\$ -	\$ 59,934
Foundation and corporate grants	164,000	115,000	-	279,000
Federal, state, and local grants	190,991	-	-	190,991
Fundraising	103,905	-	-	103,905
In-kind rent	62,592	-	-	62,592
Realized and unrealized gain on endowment	6,143	-	-	6,143
Other	1,498	-	-	1,498
<b>Total revenue</b>	<b>589,063</b>	<b>115,000</b>	<b>-</b>	<b>704,063</b>
<b>Net assets released from restrictions</b>	<b>108,750</b>	<b>(108,750)</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>				
Program services	603,331	-	-	603,331
Support services				
Management and general	53,917	-	-	53,917
Fundraising	34,481	-	-	34,481
<b>Total support services</b>	<b>88,398</b>	<b>-</b>	<b>-</b>	<b>88,398</b>
<b>Total expenses</b>	<b>691,729</b>	<b>-</b>	<b>-</b>	<b>691,729</b>
Change in net assets	6,084	6,250	-	12,334
Net assets, beginning of year	329,747	51,250	-	380,997
<b>Net assets, end of year</b>	<b>\$ 335,831</b>	<b>\$ 57,500</b>	<b>\$ -</b>	<b>\$ 393,331</b>

*The accompanying notes are an integral part of these financial statements.*

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Statement of Activities**

<i>For the Year Ended December 31, 2016</i>	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Revenue</b>				
Contributions	\$ 64,507	\$ -	\$ -	\$ 64,507
Foundation and corporate grants	156,755	102,500	-	259,255
Federal, state, and local grants	193,422	-	-	193,422
Fundraising	93,648	-	-	93,648
In-kind rent	62,592	-	-	62,592
Realized and unrealized gain on endowment	2,826	-	-	2,826
Other	829	-	-	829
<b>Total revenue</b>	<b>574,579</b>	<b>102,500</b>	<b>-</b>	<b>677,079</b>
<b>Net assets released from restrictions</b>	<b>105,250</b>	<b>(105,250)</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>				
Program services	509,545	-	-	509,545
Support services				
Management and general	71,716	-	-	71,716
Fundraising	20,377	-	-	20,377
<b>Total support services</b>	<b>92,093</b>	<b>-</b>	<b>-</b>	<b>92,093</b>
<b>Total expenses</b>	<b>601,638</b>	<b>-</b>	<b>-</b>	<b>601,638</b>
<b>Change in net assets</b>	<b>78,191</b>	<b>(2,750)</b>	<b>-</b>	<b>75,441</b>
<b>Net assets, beginning of year</b>	<b>251,556</b>	<b>54,000</b>	<b>-</b>	<b>305,556</b>
<b>Net assets, end of year</b>	<b>\$ 329,747</b>	<b>\$ 51,250</b>	<b>\$ -</b>	<b>\$ 380,997</b>

*The accompanying notes are an integral part of these financial statements.*

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Statement of Functional Expenses**

<i>For the Year Ended December 31, 2017</i>	Program Services	Support Services		Totals
		Management and General	Fund Raising	
Accounting and professional services	\$ 9,975	\$ 1,663	\$ -	\$ 11,638
Dues and subscriptions	4,881	-	-	4,881
Depreciation	5,065	844	-	5,909
Insurance	42,189	5,080	-	47,269
Office supplies	12,139	1,116	-	13,255
Postage	1,975	219	-	2,194
Printing	8,676	-	8,499	17,175
Repairs and maintenance	3,076	-	-	3,076
Salaries and payroll taxes	389,934	25,431	-	415,365
Rent	53,651	8,942	-	62,593
Technology and website	1,935	269	-	2,204
Training and travel	35,399	905	-	36,304
Utilities and telephone	14,974	2,496	-	17,470
Other	19,462	6,952	25,982	52,396
<b>Total</b>	<b>\$ 603,331</b>	<b>\$ 53,917</b>	<b>\$ 34,481</b>	<b>\$ 691,729</b>

*The accompanying notes are an integral part of these financial statements.*

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Statement of Functional Expenses**

<i>For the Year Ended December 31, 2016</i>	Program Services	Support Services		Totals
		Management and General	Fund Raising	
Accounting and professional services	\$ 9,643	\$ 2,023	\$ -	\$ 11,666
Dues and subscriptions	2,275	2,319	-	4,594
Depreciation	4,910	818	-	5,728
Insurance	39,622	4,174	-	43,796
Office supplies	5,380	2,971	-	8,351
Postage	1,217	808	-	2,025
Printing	10,021	1,990	2,106	14,117
Repairs and maintenance	2,469	2,158	-	4,627
Salaries and payroll taxes	330,158	22,989	-	353,147
Rent	53,651	8,942	-	62,593
Technology and website	-	1,752	-	1,752
Training and travel	28,772	5,050	-	33,822
Utilities and telephone	14,011	2,335	-	16,346
Other	7,416	13,387	18,271	39,074
<b>Total</b>	<b>\$ 509,545</b>	<b>\$ 71,716</b>	<b>\$ 20,377</b>	<b>\$ 601,638</b>

*The accompanying notes are an integral part of these financial statements.*

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Statements of Cash Flows**

<i>For the Years Ended December 31,</i>	<b>2017</b>	2016
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 12,334	\$ 75,441
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation	5,909	5,728
(Increase) decrease in		
Contributions receivable	1,088	(1,238)
Support receivable	(22,885)	5,000
Grants receivable	(3,062)	(12,048)
Beneficial interest in assets of foundation	(41,804)	(28,042)
Increase (decrease) in		
Accounts payable	(1,522)	68
Accrued payroll and taxes	1,332	8,668
Cash provided by (used in) operating activities	<b>(48,610)</b>	53,577
<b>Cash flows from investing activities</b>		
Purchase of capital assets	(8,413)	(5,234)
Cash used in investing activities	<b>(8,413)</b>	(5,234)
Net increase (decrease) in cash and cash equivalents	(57,023)	48,343
Cash and cash equivalents, beginning of year	319,956	271,613
Cash and cash equivalents, end of year	\$ 262,933	\$ 319,956

*The accompanying notes are an integral part of these financial statements.*

**Gingerbread House Bossier/Caddo  
Children’s Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Gingerbread House Bossier/Caddo Children’s Advocacy Center, Inc. (“Gingerbread House”) is a not-for-profit corporation formed under the laws of the State of Louisiana. It began serving abused children in the Louisiana parishes of Bossier and Caddo in 1998. The mission of Gingerbread House is to work to prevent child abuse, be an advocate for children and families who have experienced abuse, and assist in the legal process. Gingerbread House works in collaboration with local law enforcement, child protective services, the district attorneys’ offices, and medical and mental health professionals to provide services for abused children and their families. All services are provided at no cost to the victim’s family or referring agency. Gingerbread House’s program activities include the following:

***Forensic Interviews***

Gingerbread House employs forensic child interviewers trained in obtaining the details necessary to conduct effective and complete investigations of child sexual and severe physical abuse cases in a non-threatening manner. Children ages 2-16 from all social, economic and ethnic backgrounds are served.

***Multidisciplinary Investigations***

Gingerbread House has established a Multidisciplinary Team (“MDT”) approach for responding to child abuse cases. The MDT consists of members from law enforcement, the Office of Community Services, the District Attorneys’ offices, and medical and mental health agencies. All cases are coordinated, reviewed, and tracked by the MDT.

***Mental Health Therapy Interventions***

Counseling services for child victims interviewed at the Center and their non-offending caregivers are offered at the Gingerbread House by Licensed Professional Counselors at no cost to the victim’s family.

***Family Advocacy and Supportive Services***

Gingerbread House offers referral services for child abuse victims and their families. Educational support groups for both child victims and their non-offending family members are offered year-round. Adult groups are facilitated by the primary Counselor and children’s groups are facilitated by the Family Advocate and trained volunteers. In addition, Gingerbread House coordinates annual outreach programs in the local community.

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Community Education and Prevention Services***

Gingerbread House coordinates local efforts in child abuse education and awareness. Services include *Knowledge is Power* and *Stewards of Children*. *Knowledge is Power* is a body safety/sexual abuse risk-reduction program with components for children (preschool through elementary school level), school personnel and other mandated reporters, and parents. *Stewards of Children* is a nationally-recognized, evidence based prevention program for adults by the organization Darkness to Light. In addition, Gingerbread House conducts numerous presentations for community organizations on topics related to child abuse.

***Professional Development and Training Opportunities***

Gingerbread House provides ongoing training for members of the Multidisciplinary Team and local agencies working in the field of child abuse. Events include spring MDT training, cultural diversity workshops, videoconferences (through partnership with local agencies), national conferences such as National Symposium on Child Abuse (Huntsville, AL) and Crimes Against Children (Dallas, TX), and a number of other training opportunities.

***Basis of Accounting***

The accounting policies of Gingerbread House conform to U.S. generally accepted accounting principles as applicable to voluntary health and welfare organizations. Gingerbread House prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

***Financial Statement Presentation***

The Gingerbread House has adopted the requirements of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 958 "Not-for-Profit Entities." Under FASB ASC 958, the Gingerbread House is required to report information regarding its financial position and activities based on the absence or existence of donor-imposed restrictions. Accordingly, net assets and changes therein, may be classified and reported as follows, as financial circumstances require:

***Unrestricted net assets***

Net assets that are not subject to donor-imposed stipulations. Some unrestricted net assets may be designated by the governing board of the Gingerbread House for specific purposes.

***Temporarily restricted net assets***

Net assets subject to donor-imposed stipulations that may or will be met by actions of the Gingerbread House and/or the passage of time.

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Permanently restricted net assets***

Net assets subject to donor-imposed stipulations that they be maintained permanently by the Gingerbread House. Generally, donors permit all or part of the income earned on these assets to be used for general or specific purposes.

***Cash and Cash Equivalents and Concentration of Credit Risk***

The Gingerbread House considers all highly liquid debt instruments with a remaining maturity at date of purchase of three months or less to be cash equivalents. Cash and cash equivalents consist principally of demand deposits at commercial banks. There were no cash equivalents at December 31, 2017 and 2016. The demand deposit balances, as reflected in the banks' records, are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. At December 31, 2017, the Gingerbread House's cash balances exceeded FDIC insurable limits by \$16,115.

Financial instruments that are exposed to concentrations of credit risk consist of cash and grants, support and contribution receivables. Grants, support and contribution receivables are principally with federal, state, local agencies, foundations and individuals, within the geographic area. Realization of these items is dependent on various individual economic conditions, and the Gingerbread House does not require collateral or other security to support accounts receivable. Receivables are carried at estimated net realizable values. As of December 31, 2017 and 2016, one grantor accounted for 85% and one grantor accounted for 97% of federal, state, and local grants receivable, respectively. As of December 31, 2017, a pledge from one donor accounted for 87% of foundation and corporate support receivable.

***Contributions, Grants and Public Support***

In accordance with FASB ASC Topic 958, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor-imposed restrictions. All contributions are considered to be available for unrestricted use, unless specifically restricted by the donor.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Approximately 22% and 35% of Gingerbread House's revenue, excluding in-kind contributions, were from one and two funding sources, respectively, for the years ended December 31, 2017 and 2016, respectively. The current level of the Gingerbread House's operations and program services may be impacted or segments discontinued if the funding is not renewed.

**Gingerbread House Bossier/Caddo  
Children’s Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Promises to Give***

Contributions are recognized when the donor makes a promise to give to the Gingerbread House that is, in substance, unconditional.

***Accounts Receivable***

Federal, state, and local grants receivable are recorded at the amount billed.

The allowance for doubtful accounts is evaluated on a regular basis by management and is based upon management’s periodic review of the collectability of the receivables in light of historical experience, the nature and type of account, adverse situations that may affect the payor’s ability to pay and prevailing economic conditions. This evaluation is inherently subjective, as it requires estimates that are susceptible to significant revision as more information becomes available. Receivables deemed uncollectible are charged off against the allowance when management believes the uncollectibility is confirmed. All receivables are considered to be fully collectible within one year; accordingly, no allowance for uncollectible receivables has been recognized at December 31, 2017 and 2016.

***Property and Equipment***

Assets with useful lives over two years and in excess of \$1,000 are capitalized. Assets purchased are recorded at cost and depreciated using the straight-line method over the estimated useful lives as follows.

Leasehold improvements	15 years
Office equipment	5 to 7 years
Furniture and fixtures	7 to 10 years
Toys/games	7 years
Counseling tools	7 years

Donated assets are recorded at their estimated fair value at the date of donation and are depreciated using the same method as assets purchased.

***Beneficial Interest in Assets of Foundation***

Transfers of its funds to the Community Foundation of Shreveport-Bossier, specifying the Gingerbread House as the beneficiary, are accounted for as an asset, in accordance with generally accepted accounting principles, and presented in these statements of financial position in the caption beneficial interest in assets of foundation.

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***In-kind Donations***

The Gingerbread House records various types of in-kind support, including rent, supplies and design and printing services. GAAP requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by like amounts included in expenses.

***Retirement Plan***

During the year ended December 31, 2016, the Gingerbread House established a SIMPLE IRA retirement plan covering all employees who meet the eligibility requirements. The Gingerbread House matches employees' contributions up to 3%. Contributions to the plan for the years ended December 31, 2017 and 2016, were \$10,369 and \$4,520, respectively.

***Federal Income Tax***

Under provisions of Section 501(c)(3) of the Internal Revenue Code and the applicable income tax regulations of the State of Louisiana, the Gingerbread House is exempt from income taxes, except from unrelated business income. There were no unrelated business activities for the years ended December 31, 2017 and 2016. Accordingly, no tax expense was incurred for the years ended December 31, 2017 and 2016.

***Allocation of Functional Expenses***

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles, generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Reclassification***

Certain 2016 amounts have been reclassified to conform with the 2017 financial statement presentation.

**Gingerbread House Bossier/Caddo  
Children’s Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Date of Management’s Review***

The Gingerbread House has evaluated all subsequent events through June 26, 2018, the date the financial statements were available to be issued.

**NOTE 2: PROPERTY AND EQUIPMENT**

<i>December 31,</i>	<b>2017</b>	2016
Leasehold improvements	\$ 16,773	\$ 13,485
Office equipment	33,034	27,909
Furniture and fixtures	9,070	9,070
Toys/games	1,019	1,019
Counseling tools	3,209	3,209
Total property and equipment	<b>63,105</b>	54,692
Accumulated depreciation	<b>(34,373)</b>	(28,464)
Property and equipment, net	<b>\$ 28,732</b>	\$ 26,228

Depreciation expense was \$5,909 and \$5,728 for the years ended December 31, 2017 and 2016, respectively.

**NOTE 3: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION**

During 2016, the Gingerbread House established an endowment fund at the Community Foundation of Shreveport-Bossier (the “Foundation”). Under the terms of the agreement, variance power and legal ownership of the funds rest with the Foundation, the Gingerbread House is the beneficiary of the reciprocal transfer.

Net investment income and/or capital appreciation of the endowment fund must be distributed to the Gingerbread House at least annually, provided the average market value is greater than the amount contributed to the fund.

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 3: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION (Continued)**

Activity of this beneficial interest is summarized as follows:

Balance at January 1, 2016	\$	-
Contributions		25,000
Interest		414
Net realized and unrealized gains		2,826
Administrative fees		(198)
Balance at December 31, 2016		28,042
Contributions		35,000
Interest		1,023
Net realized and unrealized gains		6,143
Administrative fees		(362)
Balance at December 31, 2017	\$	69,846

**NOTE 4: OPERATING LEASE**

The Gingerbread House leases its office space. The current term of the lease covers the period from February 1, 2017, to January 31, 2018, and was renewed for an additional twelve month period ending January 31, 2019, subsequent to year end. Rent expense under the lease for the years ended December 31, 2017 and 2016, was \$1.

**NOTE 5: NON-CASH DONATIONS**

During the years ended December 31, 2017 and 2016, the Gingerbread House received the following non-cash donations of materials, services, advertising and use of facilities that have been reflected in the financial statements of the Gingerbread House:

<i>December 31,</i>	<b>2017</b>		2016	
In-kind rent				
Use of facilities	\$	62,592	\$	62,592
In-kind fundraising				
Design and printing services	\$	8,499	\$	2,106
Donated meals		9,396		940
Other donated items		16,710		6,378
Total	\$	34,605	\$	9,424

**Gingerbread House Bossier/Caddo  
Children’s Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 5: NON-CASH DONATIONS (Continued)**

The use of the facilities where the Gingerbread House operates was donated by Christus Health Northern Louisiana, d/b/a Christus Schumpert Health System, which owns the real property. Amounts have been recognized as revenues and expenses in the accompanying financial statements for the approximate fair market value of the donated facilities, \$62,592 for the years ended December 31, 2017 and 2016.

**NOTE 6: FUNDRAISING ACTIVITIES**

The Gingerbread House held fundraising luncheons with noted guest speakers as its annual fundraising events in 2017 and 2016.

The luncheon revenue and expenses for the years ended December 31, 2017 and 2016, were as follows:

<i>For the Year Ended</i>	<b>2017</b>	2016
Fundraising revenue		
Gross unrestricted revenue	\$ 113,301	\$ 103,198
Less: cost of direct benefit to donors – dinners	(9,396)	(9,550)
<b>Total net unrestricted revenue from fundraising event</b>	<b>103,905</b>	93,648
Fundraising expenses		
In-kind expenses	25,209	9,424
Other expenses	9,272	10,953
<b>Total fundraising expenses</b>	<b>34,481</b>	20,377
<b>Net increase in unrestricted net assets from fundraising event</b>	<b>\$ 69,424</b>	\$ 73,271

**NOTE 7: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at December 31, 2017 and 2016, consist of unexpended foundation grant revenues and annual fundraiser sponsorships.

**NOTE 8: CONTINGENT LIABILITIES**

The Gingerbread House receives grants that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.



**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Notes to the Financial Statements**

**NOTE 9: LINE OF CREDIT**

The Gingerbread House has a \$30,000 line of credit with a bank at a variable interest rate of 3% over the Wall Street Journal Prime (7.50% at December 31, 2017), collateralized by deposits with the lender, chattel paper, accounts, and general intangibles. The line of credit expires June 7, 2019. No draws were made on this line of credit in 2017 or 2016, and the balance at December 31, 2017 and 2016 was \$0.



**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Schedule of Findings and Responses**

Current Year Findings  
None

Prior Year Findings  
None

## **Supplementary Information**

**Gingerbread House Bossier/Caddo  
Children's Advocacy Center, Inc.  
Schedule of Compensation, Benefits & Other Payments  
For the Year Ended December 31, 2017**

**Agency Head Name: Jessica M. Miller, MA, MBA | Executive Director**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 80,000
Bonus	\$ 6,000
Benefits - insurance	\$ 6,201
Benefits - retirement	\$ 2,400
Benefits - other	\$ 313
Car allowance	\$ -
Per diem	\$ 871
Reimbursements	\$ 27
Travel	\$ 1,671
Registration fees	\$ 550
Conference travel	\$ 2,449
Continuing professional education fees	\$ -
Housing	\$ -
Unvouchered expenses	\$ -
Special meals	\$ -