

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

FINANCIAL STATEMENTS

December 31, 2019 and 2018



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**Gingerbread House Bossier/Caddo
Children’s Advocacy Center, Inc.
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December 31, 2019 and 2018**

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the 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, 2019 and 2018, 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 the Gingerbread House Bossier/Caddo Children's Advocacy Center, Inc. as of December 31, 2019 and 2018, 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 & Other Payments is presented in accordance with Act 706 of the Louisiana Revised Statutes (LRS) 24:513(A)(3) on page 20 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 & 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
September 16, 2020

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

<i>December 31,</i>	2019	2018
Assets		
Current assets		
Cash and cash equivalents	\$ 273,101	\$ 235,650
Individual contributions receivable	1,511	1,448
Foundation and corporate support receivable	28,603	8,358
Federal, state, and local grants receivable	59,164	48,817
Other current assets	869	2,869
Total current assets	363,248	297,142
Non-current assets		
Property and equipment, net	39,253	48,403
Beneficial interest in assets of foundation	142,467	96,291
Total non-current assets	181,720	144,694
Total assets	\$ 544,968	\$ 441,836
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 2,040	\$ 3,045
Accrued payroll and taxes	36,972	40,106
Total current liabilities	39,012	43,151
Total liabilities	39,012	43,151
Net assets		
Without donor restrictions	472,956	337,435
With donor restrictions	33,000	61,250
Total net assets	505,956	398,685
Total liabilities and net assets	\$ 544,968	\$ 441,836

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, 2019</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	\$ 114,084	\$ -	\$ 114,084
Foundation and corporate grants	174,750	66,000	240,750
Federal, state, and local grants	277,609	-	277,609
Fundraising	196,387	-	196,387
In-kind rent	62,592	-	62,592
Realized and unrealized loss on endowment	14,246	-	14,246
Other	3,089	-	3,089
Net assets released from restrictions	94,250	(94,250)	-
Total revenue and other support	937,007	(28,250)	908,757
Expenses			
Program services	677,978	-	677,978
Support services			
Management and general	65,058	-	65,058
Fundraising	58,450	-	58,450
Total support services	123,508	-	123,508
Total expenses	801,486	-	801,486
Change in net assets	135,521	(28,250)	107,271
Net assets at beginning of year	337,435	61,250	398,685
Net assets at end of year	\$ 472,956	\$ 33,000	\$ 505,956

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, 2018</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	\$ 68,261	\$ -	\$ 68,261
Foundation and corporate grants	121,250	122,500	243,750
Federal, state, and local grants	242,072	-	242,072
Fundraising	148,030	-	148,030
In-kind rent	62,592	-	62,592
Realized and unrealized loss on endowment	(4,172)	-	(4,172)
Other	1,551	-	1,551
Net assets released from restrictions	118,750	(118,750)	-
Total revenue and other support	758,334	3,750	762,084
Expenses			
Program services	648,331	-	648,331
Support services			
Management and general	53,262	-	53,262
Fundraising	55,137	-	55,137
Total support services	108,399	-	108,399
Total expenses	756,730	-	756,730
Change in net assets	1,604	3,750	5,354
Net assets at beginning of year	335,831	57,500	393,331
Net assets at end of year	\$ 337,435	\$ 61,250	\$ 398,685

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, 2019</i>	Program Services	Support Services		Totals
		Management and General	Fundraising	
Accounting and professional services	\$ 9,729	\$ 2,404	\$ -	\$ 12,133
Dues and subscriptions	4,399	938	-	5,337
Depreciation	7,843	1,307	-	9,150
Insurance	46,950	5,250	-	52,200
Office supplies	12,070	4,415	-	16,485
Postage	2,788	935	-	3,723
Printing	7,108	-	2,078	9,186
Repairs and maintenance	8,895	1,308	-	10,203
Salaries and payroll taxes	447,883	29,992	-	477,875
Rent	53,651	8,942	-	62,593
Technology and website	1,533	301	-	1,834
Training and travel	39,957	586	-	40,543
Utilities and telephone	16,955	2,827	-	19,782
Other	18,217	5,853	56,372	80,442
Total	\$ 677,978	\$ 65,058	\$ 58,450	\$ 801,486

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, 2018</i>	Program Services	Support Services		Totals
		Management and General	Fundraising	
Accounting and professional services	\$ 10,241	\$ 1,707	\$ -	\$ 11,948
Dues and subscriptions	7,771	-	-	7,771
Depreciation	7,289	1,215	-	8,504
Insurance	46,258	2,466	-	48,724
Office supplies	15,799	1,898	-	17,697
Postage	3,059	387	-	3,446
Printing	9,417	-	8,557	17,974
Repairs and maintenance	5,436	-	-	5,436
Salaries and payroll taxes	423,298	27,985	-	451,283
Rent	53,651	8,942	-	62,593
Technology and website	1,043	138	-	1,181
Training and travel	31,417	1,172	-	32,589
Utilities and telephone	17,056	2,843	-	19,899
Other	16,596	4,509	46,580	67,685
Total	\$ 648,331	\$ 53,262	\$ 55,137	\$ 756,730

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>	2019	2018
Cash flows from operating activities		
Change in net assets	\$ 107,271	\$ 5,354
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation	9,150	8,504
Changes in operating assets and liabilities		
Contributions receivable	(63)	(1,298)
Support receivable	(20,245)	14,527
Grants receivable	(10,347)	(8,837)
Other current assets	2,000	(2,000)
Beneficial interest in assets of foundation	(46,176)	(26,445)
Accounts payable	(1,005)	2,459
Accrued payroll and taxes	(3,134)	8,628
Cash provided by (used in) operating activities	37,451	892
Cash flows from investing activities		
Purchase of capital assets	-	(28,175)
Cash provided by (used in) investing activities	-	(28,175)
Net increase (decrease) in cash and cash equivalents	37,451	(27,283)
Cash and cash equivalents, beginning of year	235,650	262,933
Cash and cash equivalents, end of year	\$ 273,101	\$ 235,650

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: DESCRIPTION OF THE ORGANIZATION

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 services 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 Gingerbread House 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.

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

Note 1: DESCRIPTION OF THE ORGANIZATION (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.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to the allocation of functional expenses and the valuation of noncash donations.

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments 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, 2019 and 2018.

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. Gingerbread House provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of payors to meet their obligations.

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, 2019 and 2018.

Promises to Give

Unconditional promises to give are recognized as revenues in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment (Continued)

Estimated useful lives used in computing depreciation are as follows:

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

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 U.S. generally accepted accounting principles, and presented in these statements of financial position in the caption Beneficial Interest in Assets of Foundation.

Net Assets

Gingerbread House reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Gingerbread House, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Contributions, grants, and public support are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Gingerbread House. Volunteers also provide services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Certain costs have been allocated among the programs and supporting services benefited. Salaries, payroll taxes and other benefits allocated based on estimates of time and effort. Liability insurance, depreciation, utilities and telephone are allocated based on management's estimates.

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, 2019 and 2018, were \$11,899 and \$11,153, 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, 2019 and 2018. Accordingly, no tax expense was incurred for the years ended December 31, 2019 and 2018.

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reclassification

Certain reclassifications were made to prior year balances to conform with current year presentation.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 16, 2020. See Note 13 for relevant disclosures. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: CONCENTRATIONS OF CREDIT RISK

Financial instruments that are exposed to concentrations of credit risk consist of cash and grants, support and contribution receivables.

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, 2019 and 2018, the Gingerbread House's cash balances exceeded the FDIC insured limits by \$22,103 and \$0, respectively.

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, 2019 and 2018, one grantor accounted for 100% and 99% of federal, state, and local grants receivable, respectively. As of December 31, 2019, a pledge from one donor accounted for 87% of foundation and corporate support receivable.

Approximately 27% and 28% of Gingerbread House's revenue, excluding in-kind contributions, were from one funding source for the years ended December 31, 2019 and 2018, 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 4: FINANCIAL ASSET AVAILABILITY

Gingerbread House maintains its financial assets primarily in cash to provide liquidity to ensure funds are available as the expenditures come due. Gingerbread House has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

<i>December 31,</i>	2019	2018
Cash and cash equivalents	\$ 273,101	\$ 235,650
Individual contributions receivable	1,511	1,448
Foundation and corporate support receivable	28,603	8,358
Federal, state, and local grants receivable	59,164	48,817
Financial assets available within one year	\$ 362,379	\$ 294,273

Gingerbread House is primarily supported by contributions, grants and public support. As part of Gingerbread House's liquidity management, it structures financial assets to be available as its general expenditures, liabilities, and other obligations come due. Gingerbread House's net assets with donor restrictions are available for general expenditures within one year of December 31, 2019, because the restrictions on the net assets are expected to be met by conducting the normal activities of Gingerbread House's programs in the coming year. Accordingly, the related resources have been included in the quantitative information detailing the financial assets available to meet general expenditures within one year. Management believes Gingerbread House has sufficient financial assets available for general operations that may be drawn upon in the event of unanticipated financial distress or an immediate liquidity need. As discussed in more detail in Note 8, Gingerbread House maintains a \$30,000 line of credit, of which \$30,000 was available as of December 31, 2019.

Note 5: PROPERTY AND EQUIPMENT

<i>December 31,</i>	2019	2018
Leasehold improvements	\$ 16,773	\$ 16,773
Office equipment	53,495	53,495
Furniture and fixtures	16,784	16,784
Toys/games	1,019	1,019
Counseling tools	3,209	3,209
Total property and equipment	91,280	91,280
Accumulated depreciation	(52,027)	(42,877)
Property and equipment, net	\$ 39,253	\$ 48,403

Depreciation expense was \$9,150 and \$8,504 for the years ended December 31, 2019 and 2018, respectively.

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

Note 6: BENEFICIAL INTEREST IN ASSETS OF FOUNDATION

During 2016, the Gingerbread House the Board approved the establishment of 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.

Activity of this beneficial interest is summarized as follows:

Balance at January 1, 2018	\$	69,846
Contributions		30,000
Interest		1,165
Net realized and unrealized gains		(4,172)
Administrative fees		(548)
Balance at December 31, 2018		96,291
Contributions		30,000
Interest		2,712
Net realized and unrealized losses		14,246
Administrative fees		(782)
Balance at December 31, 2019		\$ 142,467

Note 7: 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.

Note 8: 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 (7.75% at December 31, 2019), collateralized by deposits with the lender, chattel paper, accounts, and general intangibles. The line of credit expired June 4, 2020, and was renewed for a one year term. No draws were made on this line of credit in 2019 or 2018, and the balance at December 31, 2019 and 2018 was \$0.

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

Note 9: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at December 31, 2019 and 2018, consist of unexpended foundation grant revenues subject to time restrictions.

Note 10: NONCASH DONATIONS

During the years ended December 31, 2019 and 2018, the Gingerbread House received the following noncash 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>	2019	2018
In-kind rent		
Use of facilities	\$ 62,592	\$ 62,592
In-kind fundraising		
Design and printing services	\$ 2,078	\$ 8,557
Donated meals	11,275	11,138
Other donated items	37,239	22,691
Total	\$ 50,592	\$ 42,386

As described in Note 12, Gingerbread House leases office space from Christus Health Northern Louisiana, d/b/a Christus Schumpert Health System for \$1 annually. The approximate fair market value of the use of the facilities is donated by Christus Health Northern Louisiana. 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, 2019 and 2018.

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

Note 11: FUNDRAISING ACTIVITIES

The Gingerbread House held various fundraising events in 2019 and 2018 which included the annual luncheons with noted guest speakers. The fundraising revenue and expenses for the years ended December 31, 2019 and 2018, were as follows:

<i>For the years ended December 31,</i>	2019	2018
Fundraising revenue		
Annual luncheon ticket sales, donations, sponsorships	107,329	\$ 97,185
Gifts in-kind for luncheon	50,592	42,386
Less: cost of direct benefit to donors - dinners	(11,275)	(11,138)
Total net revenue from luncheon	146,646	128,433
Mustang for Good raffle	29,555	-
Restaurant gift card fundraiser	8,807	8,146
Food truck block party	6,224	5,176
Bass fishing tournament	5,155	6,275
Total net revenue from all fundraisers	196,387	148,030
Fundraising expenses		
Luncheon expenses	12,396	20,600
In-kind luncheon expenses	39,317	31,248
Other fundraising expenses	6,737	3,289
Total fundraising expenses	58,450	55,137
Net increase in net assets without donor restrictions from fundraising event	\$ 137,937	\$ 92,893

Note 12: OPERATING LEASE

The Gingerbread House leases its office space from Christus Health Northern Louisiana, d/b/a Christus Schumpert Health System for \$1 per year. The current term of the lease covers the period from February 1, 2019, to January 31, 2020, and was renewed for an additional twelve month period ending January 31, 2021, subsequent to year end. The difference between the amount paid and the approximate fair market value of using the facility have been recognized as in-kind rent as described in Note 10.

Note 13: SUBSEQUENT EVENTS

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Gingerbread House. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

**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, 2019**

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

Purpose	Amount
Salary	\$ 95,000
Bonus	\$ 8,000
Benefits - insurance	\$ 6,902
Benefits - retirement	\$ 2,850
Benefits - other	\$ 144
Per diem	\$ 231
Reimbursements	\$ 214
Travel	\$ 4,185