

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: GaitWay Therapeutic Horsemanship

Address: 1300 Lawrence Parkway ; Saint Gabriel, LA 70776

Telephone: (225) 319-7344 Email: office@gaitway.org

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Alexandra Mounger (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of GaitWay Therapeutic Horsemanship (entity's name) as of 12/31/16 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Alexandra Mounger (officer's name), who duly sworn, deposes, and says that GaitWay Therapeutic Horsemanship (entity's name) received \$75,000 or less in revenues and other sources for the year ended 12/31/16 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.


OFFICER'S SIGNATURE

Executive Director
OFFICER'S TITLE

Sworn to and subscribed before me, this 22nd day of June, 2021


NOTARY PUBLIC SIGNATURE & SEAL 15# 57151



Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement of Receipts and Disbursements

Statement A

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1.	\$	\$	\$
2.			
3.			
4.			
5.			
6. Total receipts (add lines 1 - 5)	\$	\$	\$
DISBURSEMENTS (Provide Brief Description):			
7.	\$	\$	\$
8.			
9.			
10.			
11.			
12.			
13. Total Disbursements (add lines 7 - 12)	\$	\$	\$
14. Change in fund balance (Lines 6 minus 13)	\$	\$	\$
15. Fund Balance at beginning of year	\$	\$	\$
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$	\$	\$

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.

GaitWay Therapeutic Horsemanship

Profit and Loss

January - December 2016

	TOTAL
Income	
4000 Fundraising	
4005 Grants	
4010 Grant Revenue, Unrestricted	40,000.00
4020 Grants, Restricted	9,000.00
4025 Changes in Restricted Grant Balances	11,182.75
Total 4020 Grants, Restricted	20,182.75
Total 4005 Grants	60,182.75
4105 Donations	500.00
4110 Donations - Unrestricted	33,242.94
4130 Annual Membership Appeal	1,360.00
4140 Adopt A Horse	2,500.00
Total 4105 Donations	37,602.94
Total 4000 Fundraising	97,785.69
4200 Events Revenue	
4210 Trail Challenge	10,801.00
4215 Generator Raffle (deleted)	14,345.00
4220 Derby Day	85,200.21
4222 Shatterin' Clay (deleted)	3,260.00
4230 Under the Oaks Equestrian Expo (deleted)	6,312.85
4290 Other Special Events	520.00
Total 4200 Events Revenue	120,439.06
4300 Program Fees	
4320 Adaptive Sports Riding	
4324 ASR - Individual Lessons	300.00
4326 Evaluation Fees	400.00
Total 4320 Adaptive Sports Riding	700.00
4350 Horsemanship & Basic Riding	
4360 School Field Trips	160.00
Total 4350 Horsemanship & Basic Riding	160.00
4390 Other Services	48,750.00
Riding Programs (deleted)	
Equine Assisted Therapy (deleted)	
Private Pay (deleted)	160.00
Total Equine Assisted Therapy (deleted)	160.00
Total Riding Programs (deleted)	160.00
Total 4300 Program Fees	49,770.00
4400 Boarding Fees	
4410 Barn Boarding	24,868.00
Total 4400 Boarding Fees	24,868.00
4500 Rental Income	
4510 House Rental	2,787.97

GaitWay Therapeutic Horsemanship

Profit and Loss

January - December 2016

	TOTAL
4520 Arena Fees	1,865.00
Total 4500 Rental Income	4,652.97
4600 Other Revenues	
4610 Compost Sales	397.00
Total 4600 Other Revenues	397.00
Total Income	\$297,912.72
GROSS PROFIT	\$297,912.72
Expenses	
5000 Salaries and Wages	
5160 Wages - Admin	36,342.75
5170 Contract Labor - Admin	77,857.64
5180 Payroll Taxes - Admin	8,907.22
5360 Wages - Farm	63,088.58
5370 Contract Labor - Farm	3,852.00
5380 Payroll Taxes - Farm	7,529.30
Total 5000 Salaries and Wages	197,577.49
5500 Administration	
5510 Advertising & Marketing	181.00
5520 Office Supplies	3,350.35
5530 Bank Fees & Finance Charges	1,218.85
5540 Dues & Subscriptions	2,788.90
5560 Postage and Delivery	337.80
5570 Printing and Reproduction	323.80
5600 Professional Services	
5610 Payroll Services	1,135.78
5620 Accounting	1,750.00
5630 Audit/Review	6,494.89
Total 5600 Professional Services	9,380.67
5700 Insurance	
5710 General Liability	7,183.65
5720 Worker's Comp	6,637.10
Total 5700 Insurance	13,820.75
5810 Continuing Education/Conferences	282.00
5820 Travel	539.99
Front Office Expenses (deleted)	
Advertising (deleted)	455.83
Interest Charged (deleted)	562.75
Internet Expense (deleted)	1,810.08
Late Charges (deleted)	35.00
Meals & Entertainment (deleted)	389.24
Total Front Office Expenses (deleted)	3,252.90
Payroll Expenses (deleted)	

GaitWay Therapeutic Horsemanship

Profit and Loss

January - December 2016

	TOTAL
Taxes (deleted)	0.00
Wages (deleted)	0.00
Total Payroll Expenses (deleted)	0.00
Total 5500 Administration	35,477.01
6000 Facility Expenses	
6010 Property Lease	24,000.00
6020 Repairs & Maintenance - Barn	7,261.01
6040 Fuel	947.59
6050 Supplies & Materials	3,506.42
6100 Utilities	1,920.08
6110 Telephone & Internet	2,086.49
6120 Electricity	1,356.87
6130 Water	976.84
6140 Gas	203.44
Total 6100 Utilities	6,543.72
Supplies and Materials (deleted)	4,568.13
Total 6000 Facility Expenses	46,826.87
6500 Horse Care Expenses	
6510 Feed	18,123.98
6530 Veterinary Services	10,012.20
6540 Farrier	1,740.00
6550 Shavings	2,551.25
6570 Horse Training	270.00
6580 Horse Supplies	1,802.21
Horse Expense (deleted)	
Repairs & Maintenance (deleted)	322.60
Total Horse Expense (deleted)	322.60
Total 6500 Horse Care Expenses	34,822.24
7000 Program Expenses	
7010 Development Expenses	78.35
Mentor Training Fee (deleted)	100.00
Total 7010 Development Expenses	178.35
7020 GaitWay to the Brain (deleted)	739.85
7030 Supplies & Materials	607.67
Total 7000 Program Expenses	1,525.87
7500 Fundraising Expenses	
7520 Adopt-A-Horse	30.08
7600 Event Expense	
7610 Trail Challenge (deleted)	582.61
7620 Derby Days (deleted)	21,038.02
Total 7600 Event Expense	21,620.63
Generator Raffle (deleted)	4,250.00

GaitWay Therapeutic Horsemanship

Profit and Loss

January - December 2016

	TOTAL
Shatterin Clay (deleted)	4,961.60
Under The Oaks Equestrian Expo (deleted)	1,376.05
Total 7500 Fundraising Expenses	32,238.36
Total Expenses	\$348,467.84
NET OPERATING INCOME	\$ -50,555.12
Other Expenses	
9000 Bad Debt	12,699.47
9010 Depreciation	6,467.07
Total Other Expenses	\$19,166.54
NET OTHER INCOME	\$ -19,166.54
NET INCOME	\$ -69,721.66

GaitWay Therapeutic Horsemanship

Transaction Report

January - December 2016

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Events Revenue								
Trail Challenge								
11/23/2016	Deposit		Donor	Deposit	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	260.00	260.00
11/29/2016	Deposit			Deposit	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	50.00	310.00
11/30/2016	Deposit				4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	100.00	410.00
11/30/2016	Journal Entry	Trail Chal		City Parish donation	4210 Events Revenue:Trail Challenge	-Split-	9,500.00	9,910.00
11/30/2016	Deposit				4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	50.00	9,960.00
12/05/2016	Deposit			Cash change fund	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	150.00	10,110.00
12/05/2016	Deposit			Concessions	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	232.00	10,342.00
12/05/2016	Deposit			Raffle	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	230.00	10,572.00
12/05/2016	Deposit			Donation box	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	59.00	10,631.00
12/05/2016	Deposit			Rider fee	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	50.00	10,681.00
12/05/2016	Deposit			Donation	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	50.00	10,731.00
12/05/2016	Expense	1661	GaitWay Therapeutic Horsemanship	Cash box fund. Repaid from revenue	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	-150.00	10,581.00
12/05/2016	Deposit			Raffle	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	20.00	10,601.00
12/05/2016	Deposit			Rider fee	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	50.00	10,651.00
12/05/2016	Deposit			Rider fee	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	50.00	10,701.00
12/30/2016	Deposit		Donor	Donation for Trail Challenge	4210 Events Revenue:Trail Challenge	1020 Business First, Old Operating	100.00	10,801.00
Total for Trail Challenge							\$10,801.00	
Total for Events Revenue							\$10,801.00	
TOTAL							\$10,801.00	

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Balance Sheet

Statement B

	General Fund	Other Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$	\$	\$
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. Total Assets (add lines 1 - 5)	\$	\$	\$
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):	\$	\$	\$
8.			
9.			
10.			
11. Total Liabilities (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)			
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$	\$	\$

Schedule Attached

GaitWay Therapeutic Horsemanship

Balance Sheet

As of December 31, 2016

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1020 Business First, Old Operating	11,079.69
1040 Investar Checking, Restricted	4,688.00
1060 PayPal Deposits	266.10
1080 Petty Cash	0.00
Total Bank Accounts	\$16,033.79
Accounts Receivable	
1200 Accounts Receivable	1,091.20
Total Accounts Receivable	\$1,091.20
Other Current Assets	
1220 Employee Advances	0.00
1400 Undeposited Funds	0.00
1480 Uncategorized Asset	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$17,124.99
Fixed Assets	
1700 Buildings, Equipment & Improvements	
1710 Office Building	4,000.00
1720 Machinery & Equipment	43,273.67
1740 Farm Equipment	3,000.00
1760 Leasehold Improvements	4,900.00
1780 Barn Improvements	14,773.62
Total 1700 Buildings, Equipment & Improvements	69,947.29
1800 Accumulated Depreciation/Amortization	-13,515.59
1820 A/D - Machinery & Equipment	-8,374.51
Total 1800 Accumulated Depreciation/Amortization	-21,890.10
Total Fixed Assets	\$48,057.19
Other Assets	
1900 Horses	5,000.00
1990 Organization Cost	500.00
Total Other Assets	\$5,500.00
TOTAL ASSETS	\$70,682.18

GaitWay Therapeutic Horsemanship

Balance Sheet

As of December 31, 2016

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	3,464.14
Total Accounts Payable	\$3,464.14
Other Current Liabilities	
2050 Loan Payable	12,000.00
2055 Note Payable - Theraplate	3,046.17
2200 Payroll Payable	6,075.59
2250 Payroll Taxes Payable	1,942.46
2260 Federal Taxes (941/944)	0.00
2270 LA Income Tax	0.00
2280 LA Unemployment Tax	0.00
Total 2250 Payroll Taxes Payable	1,942.46
2290 Federal Taxes/Penalties - Prior Years	10,325.94
2420 Accrued Rent	20,000.00
2460 Accrued Expenses - Other	0.00
2600 Deferred Revenue (Restricted Funds)	4,688.00
2650 Deferred Revenue	0.00
Total Other Current Liabilities	\$58,078.16
Total Current Liabilities	\$61,542.30
Total Liabilities	\$61,542.30
Equity	
3000 Opening Bal Equity	0.00
3010 Retained Earnings	78,861.54
Net Income	-69,721.66
Total Equity	\$9,139.88
TOTAL LIABILITIES AND EQUITY	\$70,682.18

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Barbara Caldwell , Executive Director

Purpose	Dollar Amount
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18.

See Attached

_____ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

Payroll Summary

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No	Employer Liability	Total Expense
Pay Frequency: Semimonthly									
12/19/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	191.25	2,691.25
12/02/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	191.25	2,691.25
11/17/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	191.25	2,691.25
11/02/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	194.91	2,694.91
10/17/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	249.00	2,749.00
10/03/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	252.00	2,752.00
09/19/2016	Caldwell, Barbara A	0.00	2,500.00	466.04	0.00	2,033.96	DD	252.00	2,752.00
Pay Frequency Totals: Semimonthly		0.00	\$17,500.00	\$3,262.28	\$0.00	\$14,237.72		\$1,521.66	\$19,021.66
Total Net Pays for Semimonthly frequency: 7									
Company Totals:		0.00	\$17,500.00	\$3,262.28	\$0.00	\$14,237.72		\$1,521.66	\$19,021.66
Total Net Pays for Company: 7									