

**OUR HOUSE, INC.  
GREENVILLE, MISSISSIPPI**

**AUDITED FINANCIAL STATEMENTS  
SUPPLEMENTARY INFORMATION AND  
REPORTS ON COMPLIANCE AND  
INTERNAL CONTROL**

**FOR THE YEAR ENDED  
SEPTEMBER 30, 2016  
(With Summarized Financial Information for 2015)**

OUR HOUSE, INC.  
September 30, 2016

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**BANKS, FINLEY,  
WHITE & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Our House, Inc.  
Greenville, Mississippi

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

We have audited the accompanying financial statements of Our House, Inc., (a nonprofit organization) which comprise the statement of financial position as of September 30, 2016, and the related statements of activities, and cash flows for the year 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 auditor's 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 auditor considers 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 Our House, Inc., as of September 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited Our House, Inc.'s 2015 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated February 19, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other-Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 15 - 19 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2017, on our consideration of Our House, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Our House, Inc.'s internal control over financial reporting and compliance.

*Barr, King, White & Co.*

Jackson, Mississippi  
June 5, 2017



OUR HOUSE, INC.  
Statement of Financial Position  
September 30, 2016  
(With Summarized Financial Information for 2015)

	<u>2016</u>	<u>2015</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 10,767	\$ 5,338
Grants receivable	67,195	100,076
Other receivables	<u>8,879</u>	<u>7,066</u>
<b>Total Current Assets</b>	<u><b>86,841</b></u>	<u><b>112,480</b></u>
<b>FIXED ASSETS</b>		
Building and improvements	687,757	687,757
Furniture and equipment	253,065	259,822
Less: accumulated depreciation	<u>(502,408)</u>	<u>(485,045)</u>
<b>Net Fixed Assets</b>	<u><b>438,414</b></u>	<u><b>462,534</b></u>
<b>OTHER ASSETS</b>		
Deposits	<u>501</u>	<u>501</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 525,756</b></u>	<u><b>\$ 575,515</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 42,841	\$ 31,159
Accrued payroll taxes	-	7,928
Line of credit payable	75,206	74,179
Short-term loan payable	18,098	19,000
Accrued payroll payable	-	29,831
Refundable advance	-	1,504
Mortgage & note payable - current portion	<u>6,413</u>	<u>35,883</u>
<b>Total Current Liabilities</b>	<u><b>142,558</b></u>	<u><b>199,484</b></u>
<b>Long-Term Liabilities</b>		
Mortgage and note payable net of current portion (Note 8)	<u>270,548</u>	<u>282,739</u>
<b>Total Liabilities</b>	<u><b>413,106</b></u>	<u><b>482,223</b></u>
<b>NET ASSETS</b>		
Undesignated, operating	(67,740)	80,219
Fixed assets	<u>180,390</u>	<u>13,073</u>
<b>Total Net Assets</b>	<u><b>112,650</b></u>	<u><b>93,292</b></u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$ 525,756</b></u>	<u><b>\$ 575,515</b></u>

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

## EXHIBIT II

OUR HOUSE, INC.  
Statement of Activities  
September 30, 2016  
(With Summarized Financial Information for 2015)

	Operations	Fixed Assets	2016	2015
<b>SUPPORT AND REVENUE</b>				
Support:				
Grants and contracts	\$ 868,884	-	\$ 868,884	\$ 681,950
City and county grants	18,675	-	18,675	8,500
Building rental	1,023	-	1,023	1,685
Contributions	21,391	-	21,391	10,590
Fee income	36,980	-	36,980	23,472
Fundraising	1,335	-	1,335	2,550
Interest income	3,475	-	3,475	19
Inkind revenue	3,750	-	3,750	-
Total Support and Revenue	<u>955,513</u>	<u>-</u>	<u>955,513</u>	<u>728,766</u>
<b>EXPENSES</b>				
Program Services				
Family preservation	<u>741,800</u>	<u>-</u>	<u>741,800</u>	<u>579,649</u>
Total Program Services	<u>741,800</u>	<u>-</u>	<u>741,800</u>	<u>579,649</u>
Supportive Services				
General and administrative	170,235	24,120	194,355	212,773
Fundraising	-	-	-	500
Total Supportive Services	<u>170,235</u>	<u>24,120</u>	<u>194,355</u>	<u>213,273</u>
<b>TOTAL EXPENSES</b>	<u>912,035</u>	<u>24,120</u>	<u>936,155</u>	<u>792,922</u>
Change in Net Assets	43,478	(24,120)	19,358	(64,156)
Net assets at beginning of year	80,219	13,073	93,292	157,448
Reclassification of net assets	<u>(191,437)</u>	<u>191,437</u>	<u>-</u>	<u>-</u>
Net Assets at beginning of year, as restated	<u>(111,218)</u>	<u>204,510</u>	<u>93,292</u>	<u>157,448</u>
Net Assets at End of Period	<u>\$ (67,740)</u>	<u>180,390</u>	<u>\$ 112,650</u>	<u>\$ 93,292</u>

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

## EXHIBIT III

OUR HOUSE, INC.  
Statement of Cash Flows  
September 30, 2016  
(With Summarized Financial Information for 2015)

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net asset	\$ 19,358	\$ (64,156)
Adjustment to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	24,120	25,031
Change in operating assets and liabilities:		
(Increase) decrease in:		
Grants receivable	32,881	12,399
Other receivables	(1,815)	(6,469)
Increase (decrease) in:		
Accounts payable	11,684	2,723
Accrued payroll taxes	(7,989)	5,322
Accrued payroll payable	(29,831)	18,424
Refundable advance	(1,505)	1,050
Other liabilities	<u>63</u>	<u>(61)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>46,966</u>	<u>(5,737)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	-	35,000
Payments on borrowings	124	(4,077)
Principal payments on notes payable	<u>(41,661)</u>	<u>(33,895)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>(41,537)</u>	<u>(2,972)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,429	(8,709)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>5,338</u>	<u>14,047</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ <u>10,767</u>	\$ <u>5,338</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Interest paid	\$ <u>16,083</u>	\$ <u>17,097</u>

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

OUR HOUSE, INC.  
Notes to the Financial Statements  
September 30, 2016

NOTE 1 - AGENCY'S HISTORY AND OPERATING STRUCTURE

Our House, Inc., was incorporated in February 1996. Our House, Inc., "New Birth For Violent Free Living", is a minority community base organization servicing nine counties, (Bolivar, Humphreys, Leflore, Sharkey, Sunflower, Washington, Grenada, Carroll and Holmes).

Vision: A world free of interpersonal violence

Mission: To eliminate domestic violence and sexual violence through intervention, prevention, prosecution, victim protection and sustainable restoration.

The goals of Our House, Inc. shall be, but not limited to the following:

- A. To establish and maintain emergency temporary housing in the form of shelters, volunteer homes, safe houses, second stage shelters, agency locations, private hotels and motels, and other appropriate housing; and, to otherwise offer assistance in the help and care of victims of domestic violence and rape;
- B. To provide and care for all persons maintained in temporary shelters, to provide peer support and other counseling services, to provide advocacy services, to coordinate court ordered treatment programs for abusers, to launch a program to aid victims of domestic violence & rape, and to provide a 24 hour crisis intervention telephone line; (however, it is not the purpose of Our House, Inc. to operate any of its shelters as an acute general hospital or long term care facility);
- C. To acquire, hold, manage, convey, lease, sell, dispose of, exchange, mortgage, pledge and receive by gift, devise, bequeath, or otherwise, all kinds of property, real or personal, to enter into contracts, to borrow money and incur indebtedness in order to accomplish its purpose, and to give security when necessary to achieve its purposes, and to do any and all things of any character and kind that may from time to time be necessary in the proper management and administration of the affairs of the corporation;
- D. To develop and maintain programs that target strengthening the "Family" structure. Examples of programs: STD/HIV/AIDS Prevention Programs, Alcohol, Tobacco, & Other Drugs (ATOD) Prevention, Abstinence Program, Teen Pregnancy Prevention Program, Afterschool Tutorial programs, and, other programs as deem appropriate by the board;
- E. To initiate primary prevention through increased public awareness via special presentations, literature, and creative activities for youth and adults; and,
- F. To develop a faith - based Ministry of Helps that will provide services to both secular and religious leaders.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

- A. Basis of Accounting - The financial statements of Our House, Inc. are presented on the accrual basis of accounting.



OUR HOUSE, INC.  
Notes to the Financial Statements  
September 30, 2016

- B. Basis of Presentation - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.
- C. Cash and Cash Equivalents - For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.
- D. Donated Property and Equipment - Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.
- E. Donated Services - No amounts have been reflected in the financial statements for donated materials. The Organization receives donated clothing and supplies from various corporations and individuals. The donated materials value is determined by the donor at the time the materials are contributed.
- F. Donated Materials - No amounts have been reflected in the financial statements for donated materials. The Organization received donated clothing and supplies from various corporations and individuals. The donated materials value is determined by the donor at the time the materials are contributed.
- G. Expense Allocation - The cost of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Schedule of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
- H. Fund Accounting - The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups.
- I. Property and Equipment - Property and equipment are carried at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. Acquisitions in excess of \$500 are capitalized. Depreciation is computed on the straight line method over the estimated useful life of assets ranging from 5 to 40 years. All furniture and equipment purchased with grant funds, as well as the proceeds from the disposal of such furniture and equipment, are subject to a reversionary ownership interest on the part of the grantor agency.

OUR HOUSE, INC.  
Notes to the Financial Statements  
September 30, 2016

- J. Restricted and Unrestricted Revenue and Support - Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.
- K. Employees' Annual Leave - Our House, Inc. does not charge annual leave earned by employees which has not been used by them at the end of a period to the period that the leave is earned.
- L. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- M. Income Taxes - Our House, Inc. is a not-for-profit corporation, granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "code"); accordingly, no provision has been made for income taxes.

The Organization has analyzed its tax positions taken for filings with Internal Revenue. I believes that its tax filing positions will e sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on its financial condition, results of operations, or cash flows. The Organization's federal and state income tax returns for 2013, 2014 and 2015 are subject to examination by federal, state and local taxing authorities, generally for three years after they are filed.

### NOTE 3 - FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

Cash and cash equivalents: the carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

The estimated fair values of the Organization's financial instruments, none of which are held for trading purposes, are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$ 10,767	\$ 10,767
Financial Liabilities:		
Mortgage and notes payable	\$ 276,961	\$ 276,961
Bank line of credit	75,206	75,206



OUR HOUSE, INC.  
Notes to the Financial Statements  
September 30, 2016

**NOTE 4 - CONCENTRATIONS OF CREDIT RISK ARISING FROM DEPOSITS IN EXCESS OF INSURED LIMITS**

The Organization maintains its cash balances in two (2) financial institutions located in Greenville, Mississippi. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2016, the Organization did not have an uninsured cash balance.

**NOTE 5 - PROPERTY AND EQUIPMENT**

At September 30, 2016, property and equipment consisted of the following:

	Total
Building	\$ 687,757
Equipment	253,065
Less: Accumulated Depreciation	(502,408)
Total	<u>\$ 438,414</u>

Depreciation expense for the year ended September 30, 2016 was \$24,120.

**NOTE 6 - SUMMARY OF FUNDING AND SUPPORT**

Our House, Inc.'s operations are funded through grants and contracts from various sources. The grants and contracts for the current period are shown below.

Grant/Contract Name	Funding Source	Amount
21st Century Learning Grant	State of MS Dept. of Education	\$ 225,732
Culturally Specific Services Grant	U.S. Department of Justice	92,916
SASP Grant	State of MS Dept. of Public Safety	24,247
Victim Assistance (VOCA)	State of MS Dept. of Public Safety	108,824
Shelter Program Grants	State of MS Dept. of Health	51,881
Washington County Board of Supervisors	Washington County	9,677
City of Greenwood	City of Greenwood	9,000
Crime Bill Prevention Grant	State of MS Dept. of Health	8,976
United Ways	United Ways	29,430
Family Violence Prevention Grant	State of MS Dept. of Health	79,442
Rural Sexual Assault and Domestic Violence Grant	U.S. Department of Justice	225,653
Stop Violence Against Women	State of MS Dept. of Public Safety	16,241
Sexual Assault Prevention Grant	State of MS Dept. of Health	5,540
		<u>\$ 887,559</u>

OUR HOUSE, INC.  
Notes to the Financial Statements  
September 30, 2016

NOTE 7 - CONCENTRATION OF CONTRIBUTIONS OR GRANTS

Approximately 54% of the Organization's funding is provided by grants from the U. S. Department of Justice as both direct and pass through funding.

NOTE 8 - BANK LINE OF CREDIT PAYABLE

Our House, Inc. has available a secured line-of-credit agreement dated October 19, 2015, which expires October 1, 2016 with Planter's Bank & Trust Company in which Our House, Inc. may borrow up to \$75,206. Borrowing under the line bears interest at 4.95%. As of September 30, 2016 the outstanding balance on the line-of-credit was \$75,206.

NOTE 9 - LONG-TERM NOTES PAYABLE

Long-Term Notes payable consist of the following at September 30, 2016:

4.95% Planter's Bank fixed note dated September 11, 2012, payable in monthly payments of \$4,130 which includes principal and interest; matures September 15, 2017, collateralized by real estate.	\$ 258,024
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4.65% Regions Bank fixed note dated July 24, 2015, payable in monthly payments of \$596 which includes principal and interest; matures June 24, 2019.	<u>18,937</u>
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TOTALS	<u>\$ 276,961</u>
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Maturities of long-term debt are as follows:

	Planters Bank		Region's Bank		TOTAL
	Principal	Interest	Principal	Interest	
2017	\$ 258,024	11,860	6,413	745	\$ 277,042
2018	-	-	6,718	439	7,157
2019	-	-	5,806	121	5,927
Totals	<u>\$ 258,024</u>	<u>11,860</u>	<u>18,937</u>	<u>1,305</u>	<u>\$ 290,126</u>

In the subsequent period, the Organization combined and refinanced the Planters Bank note along with the Planters bank line of credit. This new long term note became effective November 13, 2016.



OUR HOUSE, INC.  
Notes to the Financial Statements  
September 30, 2016

NOTE 10 - GRANT BALANCES AND GRANT CONDITIONS

The Organization has responsibility for expending grant funds in accordance with specified instructions from its funding sources. Any deficits resulting from over expenditures and/or questioned costs are the responsibility of the Organization.

Any unexpended grant funds at the end of the grant period may be refundable or carried over to the following period at the discretion of the funding sources.

Notwithstanding the audits by independent certified public accountants, all costs included in this report remain subject to audit by the agencies providing financial support within the limits of the Uniform Guidance. The determination as to whether costs will be allowable or unallowable under the grants will be made by representatives of the funding sources having authority to make and enforce contracts.

NOTE 11 - COMPARATIVE FINANCIAL STATEMENT INFORMATION

The financial statements include certain prior-year summarized information in total but not by net asset class. Prior-year information is not provided for the notes to the financial statements. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2015, from which the summarized information was derived.

NOTE 12 - RELATED PARTY TRANSACTION

The Agency has a loan payable at September 30, 2016 to the Chief Executive Officer in the amount of \$18,098. The loan was made to assist Our House, Inc. in paying property taxes for their property at 1213 VFW Road, Greenville, MS. The loan bears interest at 1% per annum until paid in full.

NOTE 13 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 5, 2017, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

OUR HOUSE, INC.  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2016

Federal Grant/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grant Number	Current Year Disbursements/ Expenditures
<u>U. S. Department of Justice</u>			
<u>Direct Funding</u>			
Culturally Specific Services for Victims Grant	16.016	2015-UW-AX-0010	\$ <u>92,916</u>
Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Assistance Program	16.589	2013-WR-AX-0018	<u>225,653</u>
Pass through MS State Department of Public Safety			
Sexual Assault Services Program	16.017	14SX6071	20,747
Sexual Assault Services Program	16.017	15SX6071	<u>3,500</u>
			<u>24,247</u>
Victim of Crime Assistance (VOCA)	16.575	14VA6071	87,557
Victim of Crime Assistance (VOCA)	16.575	15VA6071	<u>21,267</u>
			<u>108,824</u>
Stop Violence Against Women Grant	16.588	14SV6071	<u>17,576</u>
			<u>17,576</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>469,216</u>
<u>U. S. Department of Education</u>			
Pass through the State of MS Dept of Education			
21st Century Community Learning Centers Grant	84.287	CL14-7650	<u>225,732</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>225,732</u>
<u>U. S. Department of Health and Human Services</u>			
Pass through the State of Mississippi			
Department of Health			
Family Violence Prevention Program	93.591	N/A	<u>79,442</u>
Sexual Assault Program Services Grant (PHHS)	93.991	N/A	<u>8,976</u>
Sexual Violence Prevention Grant 2015-2016	93.557	N/A	<u>5,540</u>
			<u>5,540</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>93,958</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ <u>788,906</u>

OUR HOUSE, INC.  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2016

**BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Our House, Inc. under programs of the federal government for the year ended September 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Our House, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Our House, Inc.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

OUR HOUSE, INC.

SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2016



## SCHEDULE A

OUR HOUSE, INC.  
 Combined Schedule of Support and Revenues  
 September 30, 2016

	<u>Family Preservation</u>	<u>Management and General</u>	<u>Total</u>
<b>SUPPORT AND REVENUES:</b>			
Grants and contracts	\$ 839,452	29,432	\$ 868,884
City and county grants	-	18,675	18,675
Matching funds	1,335	-	1,335
Inkind revenue	3,750	-	3,750
Building rental	-	1,023	1,023
Fee income	-	36,980	36,980
Contributions	-	21,391	21,391
Interest income	<u>-</u>	<u>3,475</u>	<u>3,475</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<b>\$ <u>844,537</u></b>	<b><u>110,976</u></b>	<b>\$ <u>955,513</u></b>

## SCHEDULE B

OUR HOUSE, INC.  
Schedule of Functional Expenses  
For the Year Ended September 30, 2016

EXPENSES	PROGRAM SERVICES		SUPPORTING SERVICES	Total Expenses
	Family Preservation	Total Program Services	Management and General	
Personnel	\$ 421,230	421,230	44,636	\$ 465,866
Fringe benefits	113,322	113,322	20,493	133,815
Travel and conferences	49,104	49,104	3,929	53,033
Repairs and maintenance	3,370	3,370	-	3,370
Supplies	62,361	62,361	13,409	75,770
Utilities	13,080	13,080	2,721	15,801
Printing and duplicating	1,641	1,641	410	2,051
Telephone and postage	7,120	7,120	1,138	8,258
Professional and contractual	52,160	52,160	10,882	63,042
Insurance	-	-	38,748	38,748
Food	151	151	4,214	4,365
Dues and subscriptions	-	-	475	475
Advertisement	-	-	93	93
Auto expense	2,633	2,633	44	2,677
Building maintenance and upkeep	-	-	8,241	8,241
Field Trips	10,007	10,007	-	10,007
Interest	-	-	16,083	16,083
Inkind expense	3,750	3,750	-	3,750
Other	<u>1,871</u>	<u>1,871</u>	<u>4,719</u>	<u>6,590</u>
Total expenses before depreciation	741,800	741,800	170,235	912,035
Depreciation	<u>-</u>	<u>-</u>	<u>24,120</u>	<u>24,120</u>
TOTAL EXPENSES	<u>\$ 741,800</u>	<u>741,800</u>	<u>194,355</u>	<u>\$ 936,155</u>

OUR HOUSE, INC.  
Family Preservation  
Schedule of Revenues and Expenses  
For the Year Ended September 30, 2016

	Shelter Grant	Sexual Assault Grant	Crime Bill Grant	Family Violence Prevention Grant
REVENUES				
Federal/State grants	\$ 51,881	5,540	8,976	79,442
Matching local funds	-	-	-	-
Inkind revenue	-	-	-	-
TOTAL REVENUE	<u>51,881</u>	<u>5,540</u>	<u>8,976</u>	<u>79,442</u>
EXPENSES				
Program Services				
Personnel	36,550	-	4,527	52,233
Fringe benefits	9,831	-	346	15,355
Travel and conferences	-	-	-	340
Supplies	-	5,540	2,149	2,482
Utilities	-	-	-	-
Printing and duplicating	-	-	-	-
Telephone and postage	-	-	-	-
Professional and contractual	5,500	-	995	6,470
Auto expense	-	-	-	-
Food	-	-	-	151
Field Trips	-	-	-	-
Maintenance and repairs	-	-	959	2,411
Inkind expense	-	-	-	-
Other expenses	-	-	-	-
Total Program Services	<u>51,881</u>	<u>5,540</u>	<u>8,976</u>	<u>79,442</u>
Management & General Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>51,881</u>	<u>5,540</u>	<u>8,976</u>	<u>79,442</u>
Excess Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

SCHEDULE C

Victim of Crime Assistance (VOCA)	Stop Violence Against Women (VAWA)	Sexual Assault Services Program (SASP)	Culturally Specific Services	21st Century Learning Grant	Rural Grant	Total
108,824	16,241	24,247	92,916	225,732	225,653	\$ 839,452
-	1,335	-	-	-	-	1,335
3,750	-	-	-	-	-	3,750
<u>112,574</u>	<u>17,576</u>	<u>24,247</u>	<u>92,916</u>	<u>225,732</u>	<u>225,653</u>	<u>844,537</u>
78,988	11,764	16,862	46,087	66,874	107,345	421,230
21,023	2,898	7,385	12,678	5,116	38,690	113,322
220	338	-	9,743	35,004	3,459	49,104
1,410	-	-	2,831	42,780	5,169	62,361
4,535	1,775	-	-	-	6,770	13,080
1,641	-	-	-	-	-	1,641
1,007	801	-	-	-	5,312	7,120
-	-	-	3,650	23,748	11,797	52,160
-	-	-	-	-	2,633	2,633
-	-	-	-	-	-	151
-	-	-	-	10,007	-	10,007
-	-	-	-	-	-	3,370
3,750	-	-	-	-	-	3,750
-	-	-	-	1,871	-	1,871
<u>112,574</u>	<u>17,576</u>	<u>24,247</u>	<u>74,989</u>	<u>185,400</u>	<u>181,175</u>	<u>741,800</u>
-	-	-	17,927	40,332	44,478	102,737
<u>112,574</u>	<u>17,576</u>	<u>24,247</u>	<u>92,916</u>	<u>225,732</u>	<u>225,653</u>	<u>844,537</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>



## SCHEDULE D

OUR HOUSE, INC.  
Management and General  
Schedule of Revenues and Expenses  
For the Year Ended September 30, 2016

	General Fund	Indirect Cost	Totals
REVENUES			
Grants and contracts	\$ 29,432	\$ -	\$ 29,432
City and county grants	18,675	-	18,675
Interest income	3,475	-	3,475
Building rental	1,023	-	1,023
Fees	36,979	-	36,979
Contributions	21,391	-	21,391
Indirect cost recovered	-	102,738	102,738
TOTAL REVENUE	<u>110,975</u>	<u>102,738</u>	<u>213,713</u>
EXPENSES			
Supportive Services			
Personnel	(8,475)	53,111	44,636
Fringe benefits	6,011	14,482	20,493
Travel and conferences	(7,077)	11,006	3,929
Printing and duplicating	410	-	410
Supplies	5,873	7,536	13,409
Utilities	2,721	-	2,721
Telephone and postage	917	221	1,138
Professional and contractual	2,173	8,709	10,882
Insurance	38,748	-	38,748
Dues and subscriptions	475	-	475
Advertisement	93	-	93
Auto expense	44	-	44
Building maintenance and upkeep	568	7,673	8,241
Food	4,214	-	4,214
Interest	16,083	-	16,083
Other expenses	4,719	-	4,719
Total Supportive Services Expenses	<u>67,497</u>	<u>102,738</u>	<u>170,235</u>
TOTAL EXPENSES	<u>67,497</u>	<u>102,738</u>	<u>170,235</u>
Excess Revenues Over (Under) Expenses	<u>\$ 43,478</u>	<u>\$ -</u>	<u>\$ 43,478</u>



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of  
Our House, Inc.  
Greenville, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Our House, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 5, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Our House, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Our House, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Our House, Inc.'s internal control.

*A deficiency in internal control exists* when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Our House, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bar, Fing, White & Co.*

Jackson, Mississippi  
June 5, 2017





**BANKS, FINLEY,  
WHITE & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of  
Our House, Inc.  
Greenville, Mississippi

**Report on Compliance for Each Major Federal Program**

We have audited Our House, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Our House, Inc.'s major federal programs for the year ended September 30, 2016. Our House, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Our House, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of *Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Our House, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Our House, Inc.'s compliance.



## Opinion on Each Major Federal Program

In our opinion, Our House, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

## Report on Internal Control Over Compliance

Management of Our House, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Our House, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Our House, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bar, Inc, White & CC*

Jackson, Mississippi  
June 5, 2017

OUR HOUSE, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended September 30, 2016

There were no prior year audit findings in our audit report for the year ended September 30, 2015.

OUR HOUSE, INC.  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2016

Section 1: Summary of Auditor's Results

Financial Statements:

- |    |  |               |
|----|--|---------------|
| 1. | Type of auditor's report issued on the financial statements.                           | Unmodified    |
| 2. | Material noncompliance relating to the financial statements.                           | None          |
| 3. | Internal control over financial reporting:   |               |
| a. | Material weaknesses identified?  | No            |
| b. | Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |

Federal Awards:

- |    |  |               |
|----|--|---------------|
| 4. | Type of auditor's report issued on compliance for major federal programs                     | Unmodified    |
| 5. | Internal control over major programs:  |               |
| a. | Material weaknesses identified?  | No            |
| b. | Significant deficiencies identified that are not considered to be material weaknesses?       | None Reported |
| 6. | Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No            |

7. Federal programs identified as major programs:

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>
U.S. Department of Justice; Culturally Specific Services for Victims Grant	16.016
U.S. Dept of Justice; Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Assistance Program	16.589

- |    |  |           |
|----|--|-----------|
| 8. | The dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 9. | Auditee did not qualify as a low-risk Auditee.                               |           |

OUR HOUSE, INC.  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2016

Section 2: Findings Relating to the Financial Statements Audit

NONE

Section 3: Findings and Questioned Costs - Major Federal Awards Program Audit

NONE