

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

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

**FOR THE YEAR ENDED
SEPTEMBER 30, 2017
(With Summarized Financial Information for 2016)**

OUR HOUSE, INC.
September 30, 2017

TABLE OF CONTENTS

	EXHIBIT	PAGE(S)
Independent Auditor's Report		1-2
Statement of Financial Position	I	3
Statement of Activities	II	4
Statement of Cash Flows	III	5
Notes to the Financial Statements		6 - 11
SUPPLEMENTARY INFORMATION		
	SCHEDULE	
Combined Schedule of Support and Revenues	A	13
Schedule of Functional Expenses	B	14
Schedule of Revenues and Expenses	C-D	15 - 17
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		18 - 19



BROWN, EWING & CO.
P. A.
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, 2017, 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, 2017, 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 the Our House, Inc.'s 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 5, 2017 . In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary 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 13 - 17 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 August 3, 2018, 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.

Brown, Emory & Co.

Ridgeland, Mississippi
August 3, 2018

OUR HOUSE, INC.
Statement of Financial Position
September 30, 2017
(With Summarized Financial Information for 2016)

	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ -	\$ 10,767
Grants receivable	-	67,195
Other receivables	-	8,879
Prepaid expenses	<u>534</u>	<u>-</u>
Total Current Assets	<u>534</u>	<u>86,841</u>
FIXED ASSETS		
Building and improvements	687,757	687,757
Furniture and equipment	263,065	253,065
Less: accumulated depreciation	<u>(526,527)</u>	<u>(502,408)</u>
Net Fixed Assets	<u>424,295</u>	<u>438,414</u>
OTHER ASSETS		
Deposits	<u>500</u>	<u>501</u>
TOTAL ASSETS	<u>\$ 425,329</u>	<u>\$ 525,756</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Bank overdraft	\$ 3,068	\$ -
Accounts payable	249	42,841
Accrued payroll taxes	1,211	-
Line of credit payable	-	75,206
Loan payable	12,915	18,098
Accrued payroll payable	15,836	-
Mortgage & note payable - current portion	<u>38,725</u>	<u>6,413</u>
Total Current Liabilities	<u>72,004</u>	<u>142,558</u>
Long-Term Liabilities		
Mortgage and note payable net of current portion (Note 8)	336,026	270,548
Capital Lease payable	<u>-</u>	<u>-</u>
Total Long-Term Liabilities	<u>336,026</u>	<u>270,548</u>
Total Liabilities	<u>408,030</u>	<u>413,106</u>
NET ASSETS		
Undesignated, operating	(138,971)	(67,740)
Fixed assets	<u>156,270</u>	<u>180,390</u>
Total Net Assets	<u>17,299</u>	<u>112,650</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 425,329</u>	<u>\$ 525,756</u>

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

EXHIBIT II

OUR HOUSE, INC.
Statement of Activities
September 30, 2017
(With Summarized Financial Information for 2016)

	<u>Operations</u>	<u>Fixed Assets</u>	<u>2017</u>	<u>2016</u>
SUPPORT AND REVENUE				
Support:				
Grants and contracts	\$ 559,578	-	\$ 559,578	\$ 868,884
City and county grants	18,650	-	18,650	18,675
Building rental	-	-	-	1,023
Contributions	30,046	-	30,046	21,316
Fee income	12,746	-	12,746	36,980
Fundraising	-	-	-	1,335
Interest income	37	-	37	3,475
Other income	62,253	-	62,253	-
Inkind revenue	-	-	-	3,750
Total Support and Revenue	<u>683,310</u>	<u>-</u>	<u>683,310</u>	<u>955,438</u>
EXPENSES				
Program Services				
Family preservation	450,616	-	450,616	741,800
Total Program Services	<u>450,616</u>	<u>-</u>	<u>450,616</u>	<u>741,800</u>
Supportive Services				
General and administrative	303,925	24,120	328,045	194,355
Total Supportive Services	<u>303,925</u>	<u>24,120</u>	<u>328,045</u>	<u>194,355</u>
TOTAL EXPENSES	<u>754,541</u>	<u>24,120</u>	<u>778,661</u>	<u>936,155</u>
Change in Net Assets	(71,231)	(24,120)	(95,351)	19,283
Net assets at beginning of year	<u>(67,740)</u>	<u>180,390</u>	<u>112,650</u>	<u>93,292</u>
Net Assets at End of Period	<u>\$ (138,971)</u>	<u>156,270</u>	<u>\$ 17,299</u>	<u>\$ 112,575</u>

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

OUR HOUSE, INC.
Statement of Cash Flows
September 30, 2017
(With Summarized Financial Information for 2016)

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net asset	\$ (95,351)	\$ 19,283
Adjustment to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	24,120	24,120
Change in operating assets and liabilities:		
(Increase) decrease in:		
Grants receivable	67,195	32,881
Prepaid expenses	(534)	-
Other receivables	8,879	(1,815)
Increase (decrease) in:		
Accounts payable	(42,580)	11,684
Accrued payroll taxes	1,211	(7,989)
Accrued payroll payable	15,836	(29,831)
Refundable advance	-	(1,505)
Other liabilities	-	63
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(21,224)</u>	<u>46,891</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	<u>(10,000)</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(10,000)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	172,929	-
Short term borrowings	3,068	-
Payments on borrowings	-	124
Principal payments on notes payable	<u>(155,465)</u>	<u>(41,661)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>20,532</u>	<u>(41,537)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(10,692)	5,354
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>10,692</u>	<u>5,338</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	<u>\$ -</u>	<u>\$ 10,692</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Interest paid	<u>\$ 18,986</u>	<u>\$ 16,083</u>

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

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2017

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, 2017

- 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, 2017

- 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 the Internal Revenue Service. It believes that its tax filing positions will be 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 2014, 2015, and 2016 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:

Financial assets:	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash and cash equivalents	\$ -	\$ -
Financial Liabilities:	<u>Carrying Amount</u>	<u>Fair Value</u>
Mortgage and notes payable	\$ 374,751	\$ 374,751

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2017

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, 2017, the Organization did not have an uninsured cash balance.

NOTE 5 - PROPERTY AND EQUIPMENT

At September 30, 2017, property and equipment consisted of the following:

	Total
Building	\$ 687,757
Equipment	263,065
Less: Accumulated Depreciation	(526,527)
Total	\$ 424,295

Depreciation expense for the year ended September 30, 2017 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
Culturally Specific Services Grant	U.S. Department of Justice	\$ 119,463
SASP Grant	State of MS Dept. of Public Safety	20,958
Victim Assistance (VOCA)	State of MS Dept. of Public Safety	140,413
Shelter Program Grants	State of MS Dept. of Health	41,158
Washington County Board of Supervisors	Washington County	9,650
City of Greenwood	City of Greenwood	9,000
United Way	United Way	33,410
Family Violence Prevention Grant	State of MS Dept. of Health	17,059
Rural Sexual Assault and Domestic Violence Grant	U.S. Department of Justice	168,134
Stop Violence Against Women	State of MS Dept. of Public Safety	18,983
		\$ 578,228

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2017

NOTE 7 - CONCENTRATION OF CONTRIBUTIONS OR GRANTS

Approximately 43% 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 - LONG-TERM NOTES PAYABLE

Long-Term Notes payable consist of the following at September 30, 2017:

4.95% Planter's Bank fixed note dated November 22, 2016, payable in monthly payments of \$4,124 which includes principal and interest; matures November 30, 2021, collateralized by real estate.	\$ 362,203
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>12,548</u>
TOTALS	<u>\$ 374,751</u>

Maturities of long-term debt are as follows:

	Planters Bank		Region's Bank		TOTAL
	Principal	Interest	Principal	Interest	
2018	\$ 32,007	17,486	6,718	439	\$ 56,650
2019	33,651	15,842	5,830	121	55,444
2020	35,339	14,154	-	-	49,493
2021	37,194	12,299	-	-	-
2022	<u>224,012</u>	<u>1,872</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 362,203</u>	<u>61,653</u>	<u>12,548</u>	<u>560</u>	<u>\$ 161,587</u>

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2017

NOTE 9 - 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 10 - 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, 2016, from which the summarized information was derived.

NOTE 11 - RELATED PARTY TRANSACTION

The Agency has a loan payable at September 30, 2017 to the Chief Executive Officer in the amount of \$12,915. The loan was made to assist Our House, Inc. in operations and 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 12 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 3, 2018, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

OUR HOUSE, INC.

SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2017

SCHEDULE A

OUR HOUSE, INC.
 Combined Schedule of Support and Revenues
 September 30, 2017

	<u>Family Preservation</u>	<u>Management and General</u>	<u>Total</u>
SUPPORT AND REVENUES:			
Grants and contracts	\$ 526,168	33,409	\$ 559,577
City and county grants	-	18,650	18,650
Fee income	-	12,746	12,746
Contributions	-	30,046	30,046
Other income	-	62,253	62,253
Interest income	<u>-</u>	<u>37</u>	<u>37</u>
 TOTAL SUPPORT AND REVENUES	 <u>\$ 526,168</u>	 <u>157,141</u>	 <u>\$ 683,309</u>

SCHEDULE B

OUR HOUSE, INC.
 Schedule of Functional Expenses
 For the Year Ended September 30, 2017

EXPENSES	PROGRAM SERVICES		SUPPORTING SERVICES	Total Expenses
	Family Preservation	Total Program Services	Management and General	
Personnel	\$ 261,017	261,017	151,535	\$ 412,552
Fringe benefits	77,347	77,347	36,591	113,938
Travel and conferences	2,114	2,114	17	2,131
Supplies	19,563	19,563	8,209	27,772
Equipment repair & maintenance	6,085	6,085	2,361	8,446
Utilities	12,022	12,022	21,119	33,141
Printing and duplicating	1,000	1,000	1,576	2,576
Telephone and postage	6,154	6,154	3,060	9,214
Legal and accounting	3,500	3,500	-	3,500
Professional and contractual	27,865	27,865	13,689	41,554
Insurance	2,015	2,015	29,062	31,077
Food	446	446	2,894	3,340
Equipment rental	-	-	3,657	3,657
Dues and subscriptions	-	-	475	475
Advertisement	2,285	2,285	2,081	4,366
Auto expense	1,181	1,181	2,083	3,264
Bank charges	-	-	5,021	5,021
Building maintenance and upkeep	-	-	457	457
Interest	-	-	18,986	18,986
Space cost	28,022	28,022	-	28,022
Other	-	-	1,052	1,052
Total expenses before depreciation	450,616	450,616	303,925	754,541
Depreciation	-	-	24,120	24,120
TOTAL EXPENSES	\$ 450,616	450,616	328,045	\$ 778,661

OUR HOUSE, INC.
 Family Preservation
 Schedule of Revenues and Expenses
 For the Year Ended September 30, 2017

	<u>Shelter Grant</u>	<u>Family Violence Prevention Grant</u>
REVENUES		
Federal/State grants	\$ 41,158	17,059
TOTAL REVENUE	<u>41,158</u>	<u>17,059</u>
EXPENSES		
Program Services		
Personnel	31,090	683
Fringe benefits	9,510	-
Travel and conferences	-	498
Supplies	-	3,000
Equipment repair & maintenance	-	-
Utilities	184	-
Printing and duplicating	-	-
Telephone and postage	374	-
Legal and accounting	-	3,500
Professional and contractual	-	4,722
Insurance	-	-
Auto expense	-	-
Food	-	446
Advertisement	-	-
Space cost	-	-
Total Program Services	<u>41,158</u>	<u>12,849</u>
Management & General Indirect Costs	<u>-</u>	<u>4,210</u>
TOTAL EXPENSES	<u>41,158</u>	<u>17,059</u>
Excess Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>

SCHEDULE C

Victim of Crime Assistance (VOCA)	Stop Violence Against Women (VAWA)	Sexual Assault Services Program (SASP)	Culturally Specific Services	Rural Grant	Total
<u>140,413</u>	<u>18,983</u>	<u>20,958</u>	<u>119,463</u>	<u>168,134</u>	<u>\$ 526,168</u>
<u>140,413</u>	<u>18,983</u>	<u>20,958</u>	<u>119,463</u>	<u>168,134</u>	<u>526,168</u>
60,814	11,880	14,751	63,050	78,749	261,017
17,392	2,638	6,141	21,022	20,644	77,347
-	139	66	304	1,107	2,114
9,492	1,238	-	4,512	1,321	19,563
4,285	-	-	1,800	-	6,085
5,024	1,620	-	-	5,194	12,022
-	1,000	-	-	-	1,000
639	468	-	113	4,560	6,154
-	-	-	-	-	3,500
-	-	-	8,192	14,951	27,865
-	-	-	-	2,015	2,015
-	-	-	-	1,181	1,181
-	-	-	-	-	446
-	-	-	1,804	481	2,285
<u>28,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,022</u>
<u>125,668</u>	<u>18,983</u>	<u>20,958</u>	<u>100,797</u>	<u>130,203</u>	<u>450,616</u>
<u>14,745</u>	<u>-</u>	<u>-</u>	<u>18,666</u>	<u>35,926</u>	<u>73,547</u>
<u>140,413</u>	<u>18,983</u>	<u>20,958</u>	<u>119,463</u>	<u>166,129</u>	<u>524,163</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,005</u>	<u>\$ 2,005</u>

SCHEDULE D

OUR HOUSE, INC.
 Management and General
 Schedule of Revenues and Expenses
 For the Year Ended September 30, 2017

	General Fund	Indirect Cost	Totals
REVENUES			
Grants and contracts	\$ 33,409	-	\$ 33,409
City and county grants	18,650	-	18,650
Interest income	37	-	37
Fees	12,745	-	12,745
Contributions	30,046	-	30,046
Other income	62,253	-	62,253
Indirect cost recovered	-	73,547	73,547
TOTAL REVENUE	<u>157,140</u>	<u>73,547</u>	<u>230,687</u>
EXPENSES			
Supportive Services			
Personnel	84,417	67,118	151,535
Fringe benefits	33,126	3,465	36,591
Travel and conferences	17	-	17
Printing and duplicating	1,576	-	1,576
Equipment repair and maintenance	3,657	-	3,657
Supplies	7,430	779	8,209
Space cost	2,361	-	2,361
Utilities	20,741	378	21,119
Telephone and postage	2,937	123	3,060
Professional and contractual	12,005	1,684	13,689
Insurance	29,062	-	29,062
Dues and subscriptions	475	-	475
Advertisement	2,081	-	2,081
Auto expense	2,083	-	2,083
Building maintenance and upkeep	457	-	457
Bank charges	5,021	-	5,021
Food	2,894	-	2,894
Interest	18,986	-	18,986
Other expenses	1,052	-	1,052
Total Supportive Services Expenses	<u>230,378</u>	<u>73,547</u>	<u>303,925</u>
TOTAL EXPENSES	<u>230,378</u>	<u>73,547</u>	<u>303,925</u>
Excess Revenues Over (Under) Expenses	<u>\$ (73,238)</u>	<u>-</u>	<u>\$ (73,238)</u>



BROWN, EWING & CO.
P. A.
CERTIFIED PUBLIC ACCOUNTANTS

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, 2017, 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 August 3, 2018.

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.

Brown, Emig & Co.

Ridgeland, Mississippi
August 3, 2018