

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

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

**FOR THE YEAR ENDED
SEPTEMBER 30, 2015
(With Summarized Financial Information for 2014)**

OUR HOUSE, INC.
September 30, 2015

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
Schedule of Expenditures of Federal Awards		12
Notes to Schedule of Expenditures of Federal Awards		13
SUPPLEMENTARY INFORMATION		
	SCHEDULE	
Combining Schedule of Support and Revenues	A	15
Schedule of Functional Expenses	B	16
Schedule of Revenues and Expenses	C-D	17 - 19
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		20 - 21
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133		22 - 23
Summary Schedule of Prior Audit Findings		24
Schedule of Findings and Questioned Costs		25 - 26



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 comprises statement of financial position as of September 30, 2015, 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 audit. 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 *Governmental 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, 2015, 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 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 19, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2014, 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 through 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 Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*, 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 February 19, 2016, 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, Fing, White & Co.

Ridgeland, Mississippi
February 19, 2016

OUR HOUSE, INC.
Statement of Financial Position
September 30, 2015
(With Summarized Financial Information for 2014)

	<u>2015</u>	<u>2014</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 5,338	\$ 14,047
Grants receivable	100,076	112,476
Other receivables	<u>7,066</u>	<u>598</u>
Total Current Assets	<u>112,480</u>	<u>127,121</u>
FIXED ASSETS		
Building and improvements	687,757	687,757
Furniture and equipment	259,822	259,822
Less: accumulated depreciation	<u>(485,045)</u>	<u>(460,014)</u>
Net Fixed Assets	<u>462,534</u>	<u>487,565</u>
OTHER ASSETS		
Deposits	<u>501</u>	<u>501</u>
TOTAL ASSETS	<u>\$ 575,515</u>	<u>\$ 615,187</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 33,824	\$ 31,098
Accrued payroll taxes	5,263	-
Line of credit payable	74,179	49,888
Short-term loan payable	44,000	9,000
Accrued payroll payable	29,831	11,402
Refundable advance	1,504	467
Note payable - current portion	-	28,368
Mortgage payable - current portion	<u>35,883</u>	<u>34,153</u>
Total Current Liabilities	<u>224,484</u>	<u>164,376</u>
Long-Term Liabilities		
Mortgage and note payable net of current portion (Note 8)	<u>257,739</u>	<u>293,363</u>
Total Liabilities	<u>482,223</u>	<u>457,739</u>
NET ASSETS		
Undesignated, operating	80,219	119,344
Fixed assets	<u>13,073</u>	<u>38,104</u>
Total Net Assets	<u>93,292</u>	<u>157,448</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 575,515</u>	<u>\$ 615,187</u>

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

OUR HOUSE, INC.
Statement of Activities
September 30, 2015
(With Summarized Financial Information for 2014)

	<u>Operations</u>	<u>Fixed Assets</u>	<u>2015</u>	<u>2014</u>
SUPPORT AND REVENUE				
Support:				
Grants and contracts	\$ 681,950	-	\$ 681,950	\$ 871,946
City and county grants	8,500	-	8,500	17,875
Building rental	1,685	-	1,685	5,515
Contributions	28,211	-	28,211	1,054
Fee income	5,851	-	5,851	10,184
Fundraising	2,550	-	2,550	9,620
Interest income	19	-	19	41
Total Support and Revenue	<u>728,766</u>	<u>-</u>	<u>728,766</u>	<u>916,235</u>
EXPENSES				
Program Services				
Family preservation	579,649	-	579,649	728,328
Total Program Services	<u>579,649</u>	<u>-</u>	<u>579,649</u>	<u>728,328</u>
Supportive Services				
General and administrative	187,742	25,031	212,773	180,063
Fundraising	500	-	500	500
Total Supportive Services	<u>188,242</u>	<u>25,031</u>	<u>213,273</u>	<u>180,563</u>
TOTAL EXPENSES	<u>767,891</u>	<u>25,031</u>	<u>792,922</u>	<u>908,891</u>
Change in Net Assets	(39,125)	(25,031)	(64,156)	7,344
Net assets at beginning of year	119,344	38,104	157,448	139,616
Prior period adjustment	-	-	-	10,488
Net Assets at beginning of year, as restated	<u>119,344</u>	<u>38,104</u>	<u>157,448</u>	<u>150,104</u>
Net Assets at End of Period	<u>\$ 80,219</u>	<u>13,073</u>	<u>\$ 93,292</u>	<u>\$ 157,448</u>

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

OUR HOUSE, INC.
Statement of Cash Flows
September 30, 2015
(With Summarized Financial Information for 2014)

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net asset	\$ (64,156)	\$ 7,344
Adjustment to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	25,031	18,582
Prior period adjustment	-	10,488
Change in operating assets and liabilities: (Increase) decrease in:		
Grants receivable	12,399	(24,048)
Other receivables	(6,469)	(601)
Increase (decrease) in:		
Accounts payable	2,723	(237)
Accrued payroll taxes	5,322	-
Accrued payroll payable	18,424	1,960
Refundable advance	1,050	-
Other liabilities	<u>(61)</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(5,737)</u>	<u>13,488</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	<u>-</u>	<u>(33,783)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>-</u>	<u>(33,783)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	35,000	75,000
Payments on borrowings	(4,077)	(25,112)
Principal payments on notes payable	<u>(33,895)</u>	<u>(36,615)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>(2,972)</u>	<u>13,273</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(8,709)	(7,022)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<u>14,047</u>	<u>21,069</u>
CASH AND CASH EQUIVALENTS, END OF PERIOD	<u>\$ 5,338</u>	<u>\$ 14,047</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Interest paid	<u>\$ 17,097</u>	<u>\$ 20,893</u>

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

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2015

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, 2015

- 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, 2015

- 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 2012, 2013 and 2014 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	\$ 5,338	\$ 5,338
Financial Liabilities:	<u>Carrying Amount</u>	<u>Fair Value</u>
Mortgage note payable	\$ 293,622	\$ 293,622
Bank line of credit	74,179	74,179

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2015

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, 2015, the Organization did not have an uninsured cash balance.

NOTE 5 - PROPERTY AND EQUIPMENT

At September 30, 2015, property and equipment consisted of the following:

	Total
Building	\$ 687,757
Equipment	259,822
Less: Accumulated Depreciation	(485,045)
Total	\$ 462,534

Depreciation expense for the year ended September 30, 2015 was \$25,031.

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	\$ 2,252
SASP Grant	State of MS Dept. of Public Safety	23,309
Victim Assistance (VOCA)	State of MS Dept. of Public Safety	144,545
Shelter Program Grants	State of MS Dept. of Health	55,186
Mary Kay Foundation	Mary Kay Foundation	20,000
City of Greenwood	City of Greenwood	8,500
Crime Bill Prevention Grant	State of MS Dept. of Health	7,275
United Ways	United Ways	31,552
Family Violence Prevention Grant	State of MS Dept. of Health	84,376
Rural Sexual Assault and Domestic Violence Grant	U.S. Department of Justice	268,799
Stop Violence Against Women	State of MS Dept. of Public Safety	24,782
Sexual Assault Prevention Grant	State of MS Dept. of Health	19,874
		\$ 690,450

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2015

NOTE 7 - CONCENTRATION OF CONTRIBUTIONS OR GRANTS

Approximately 63% 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 June 18, 2014, which expires September 15, 2015 with Planter's Bank & Trust Company in which Our House, Inc. may borrow up to \$75,234. Borrowing under the line bears interest at 4.95%. As of September 30, 2015 the outstanding balance on the line-of-credit was \$74,179.

NOTE 9 - LONG-TERM NOTES PAYABLE

Long-Term Notes payable consist of the following at September 30, 2015:

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.	<u>\$ 293,622</u>
TOTALS	<u>\$ 293,622</u>

Maturities of long-term debt are as follows:

	Planters Bank		TOTAL
	Principal	Interest	
2016	\$ 35,883	13,677	\$ 49,759
2017	<u>257,739</u>	<u>11,860</u>	<u>269,599</u>
Totals	<u>\$ 293,622</u>	<u>25,537</u>	<u>\$ 319,358</u>

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.

OUR HOUSE, INC.
Notes to the Financial Statements
September 30, 2015

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 Single Audit Act of 1996, as amended. 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, 2014, from which the summarized information was derived.

NOTE 12 - RELATED PARTY TRANSACTION

The Agency has a loan payable at September 30, 2015 to the Chief Executive Officer in the amount of \$19,000. 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 February 19, 2016, 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, 2015

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>			
Pass through MS State Department of Public Safety			
Sexual Assault Services Program 2011-2012	16.017	14SX6071	\$ 3,756
Sexual Assault Services Program 2012-2013	16.017	13SX6071	<u>19,553</u>
			<u>23,309</u>
Victim of Crime Assistance (VOCA)	16.575	14VA6071	37,035
Victim of Crime Assistance (VOCA)	16.575	13VA6071	<u>107,510</u>
			<u>144,545</u>
Stop Violence Against Women Grant	16.588	14SV6071	4,629
Stop Violence Against Women Grant	16.588	13SV6071	<u>20,153</u>
			<u>24,782</u>
Rural Sexual Assault, Domestic Violence, Dating Violence and Stalking Assistance Program	16.589	2013-WR-AX-0018	<u>268,799</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>461,435</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>84,376</u>
Sexual Assault Program Services Grant (Crime Bill)	93.991	N/A	<u>7,275</u>
Sexual Violence Prevention Grant 2013-2014	93.557	N/A	8,144
Sexual Violence Prevention Grant 2014-2015	93.557	N/A	<u>11,730</u>
			<u>19,874</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>111,525</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 572,960</u>

OUR HOUSE, INC.
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2015

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the schedule) has been generally prepared on the accrual basis of accounting. The purpose of the schedule is to present a summary of those activities represented by Our House, Inc. for the year ended September 30, 2015, which have been financed by the U.S. Government (federal awards). For the purpose of the schedule, federal awards include all federal assistance and procurement relationships entered into directly between Our House, Inc. and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. Because the schedule presents only a selected portion of the activities of Our House, Inc., it is not intended to and does not present either the financial position or the changes in net assets of Our House, Inc.

OUR HOUSE, INC.

SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2015

OUR HOUSE, INC.
 Combined Schedule of Support and Revenues
 September 30, 2015

	<u>Family Preservation</u>	<u>Management and General</u>	<u>Total</u>
SUPPORT AND REVENUES:			
Grants and contracts	\$ 630,398	51,552	\$ 681,950
City and county grants	-	8,500	8,500
Building rental	-	1,685	1,685
Fee income	-	5,851	5,851
Fundraising	-	2,550	2,550
Contributions	-	28,211	28,211
Interest income	<u>-</u>	<u>19</u>	<u>19</u>
TOTAL SUPPORT AND REVENUES	<u>\$ 630,398</u>	<u>98,368</u>	<u>\$ 728,766</u>

SCHEDULE B

OUR HOUSE, INC.
 Schedule of Functional Expenses
 For the Year Ended September 30, 2015

EXPENSES	PROGRAM SERVICES		SUPPORTING SERVICES		Total Expenses
	Family Preservation	Total Program Services	Management and General	Fundraising	
Personnel	\$ 385,056	385,056	52,970	-	\$ 438,026
Fringe benefits	102,683	102,683	27,858	-	130,541
Travel and conferences	12,273	12,273	1,428	-	13,701
Supplies	19,730	19,730	3,332	-	23,062
Equipment rental	-	-	110	-	110
Utilities	16,685	16,685	3,803	-	20,488
Printing and duplicating	-	-	-	-	-
Telephone and postage	6,927	6,927	1,485	-	8,412
Professional and contractual	33,228	33,228	23,610	500	57,338
Insurance	-	-	40,776	-	40,776
Food	-	-	5,036	-	5,036
Dues and subscriptions	-	-	434	-	434
Advertisement	-	-	-	-	-
Auto expense	2,017	2,017	53	-	2,070
Building maintenance and upkeep	-	-	7,014	-	7,014
Specific assistance	-	-	-	-	-
Interest	-	-	17,097	-	17,097
Inkind expense	1,050	1,050	-	-	1,050
Other	-	-	2,736	-	2,736
Total expenses before depreciation	579,649	579,649	187,742	500	767,891
Depreciation	-	-	25,031	-	25,031
TOTAL EXPENSES	\$ 579,649	579,649	212,773	500	\$ 792,922

OUR HOUSE, INC.
Family Preservation
Schedule of Revenues and Expenses
For the Year Ended September 30, 2015

	<u>Shelter Grant</u>	<u>Sexual Assault Grant</u>	<u>Crime Bill Grant</u>	<u>Family Violence Prevention Grant</u>
REVENUES				
Federal/State grants	\$ <u>55,186</u>	<u>19,874</u>	<u>7,275</u>	<u>84,376</u>
TOTAL REVENUE	<u>55,186</u>	<u>19,874</u>	<u>7,275</u>	<u>84,376</u>
EXPENSES				
Program Services				
Personnel	43,948	15,928	3,200	65,650
Fringe benefits	11,238	3,946	1,343	18,523
Travel and conferences	-	-	275	-
Supplies	-	-	657	203
Utilities	-	-	-	-
Telephone and postage	-	-	-	-
Professional and contractual	-	-	1,800	-
Auto expense	-	-	-	-
Inkind expense	-	-	-	-
Total Program Services	<u>55,186</u>	<u>19,874</u>	<u>7,275</u>	<u>84,376</u>
Management & General Indirect Costs				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>55,186</u>	<u>19,874</u>	<u>7,275</u>	<u>84,376</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)	21st Century Learning Grant	Rural Grant	Total
<u>144,545</u>	<u>24,782</u>	<u>23,309</u>	<u>2,252</u>	<u>268,799</u>	\$ <u>630,398</u>
<u>144,545</u>	<u>24,782</u>	<u>23,309</u>	<u>2,252</u>	<u>268,799</u>	<u>630,398</u>
102,620	19,070	16,280	-	118,360	385,056
22,852	5,062	7,029	-	32,690	102,683
2,606	93	-	252	9,047	12,273
4,999	-	-	-	13,871	19,730
7,932	469	-	-	8,284	16,685
1,126	88	-	-	5,713	6,927
1,360	-	-	2,000	28,068	33,228
-	-	-	-	2,017	2,017
<u>1,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,050</u>
<u>144,545</u>	<u>24,782</u>	<u>23,309</u>	<u>2,252</u>	<u>218,050</u>	<u>579,649</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,749</u>	<u>50,749</u>
<u>144,545</u>	<u>24,782</u>	<u>23,309</u>	<u>2,252</u>	<u>268,799</u>	<u>630,398</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, 2015

	General Fund	Indirect Cost	Fundraising	Totals
REVENUES				
Grants and contracts	\$ 51,552	\$ -	\$ -	\$ 51,552
City and county grants	8,500	-	-	8,500
Interest income	19	-	-	19
Building rental	1,685	-	-	1,685
Fees	5,850	-	-	5,850
Fundraising income	-	-	2,550	2,550
Contributions	28,211	-	-	28,211
Indirect cost recovered	-	50,749	-	50,749
TOTAL REVENUE	<u>95,817</u>	<u>50,749</u>	<u>2,550</u>	<u>149,116</u>
EXPENSES				
Supportive Services				
Personnel	25,424	27,546	-	52,970
Fringe benefits	20,310	7,548	-	27,858
Travel and conferences	-	1,428	-	1,428
Supplies	1,399	1,933	-	3,332
Space cost	110	-	-	110
Utilities	3,803	-	-	3,803
Telephone and postage	1,485	-	-	1,485
Professional and contractual	17,084	6,526	500	24,110
Insurance	40,776	-	-	40,776
Dues and subscriptions	434	-	-	434
Auto expense	53	-	-	53
Building maintenance and upkeep	3,982	3,032	-	7,014
Food	5,036	-	-	5,036
Interest	17,097	-	-	17,097
Other expenses	-	2,736	-	2,736
Total Supportive Services Expenses	<u>136,993</u>	<u>50,749</u>	<u>500</u>	<u>188,242</u>
TOTAL EXPENSES	<u>136,993</u>	<u>50,749</u>	<u>500</u>	<u>188,242</u>
Excess Revenues Over (Under)				
Expenses	\$ (41,176)	\$ -	\$ 2,050	\$ (39,126)



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 auditing standards generally accepted in the United States of America and 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, 2015, 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 February 19, 2016.

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.

Barr, Fry, White & Co

Ridgeland, Mississippi

February 19, 2016



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

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 Circular A-133 *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, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2015.

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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose

Barr, Fing, White & Co

Ridgeland, Mississippi
February 19, 2016

OUR HOUSE, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2015

There were no prior year audit findings in our audit report for the year ended September 30, 2014.

OUR HOUSE, INC.
 Schedule of Findings and Questioned Costs
 Year Ended September 30, 2015

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. | Any audit findings reported as required by Section .510(a) of Circular A-133? | No | | | | | | |
| 7. | Federal programs identified as major programs: | | | | | | | |
| | <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">PROGRAM NAME</th> <th style="text-align: left; border-bottom: 1px solid black;">CFDA NUMBER</th> </tr> </thead> <tbody> <tr> <td>U.S. Department of Justice; Victims Of Crime Assistance Grant</td> <td>16.575</td> </tr> <tr> <td>U.S. Dept of Justice; Rural Sexual Assault Domestic Violence, Dating Violence and Stalking Assistance Program</td> <td>16.589</td> </tr> </tbody> </table> | PROGRAM NAME | CFDA NUMBER | U.S. Department of Justice; Victims Of Crime Assistance Grant | 16.575 | U.S. Dept of Justice; Rural Sexual Assault Domestic Violence, Dating Violence and Stalking Assistance Program | 16.589 | |
| PROGRAM NAME | CFDA NUMBER | | | | | | | |
| U.S. Department of Justice; Victims Of Crime Assistance Grant | 16.575 | | | | | | | |
| 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: | \$300,000 | | | | | | |
| 9. | Auditee did not qualify as a low-risk Auditee. | | | | | | | |

OUR HOUSE, INC.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2015

Section 2: Findings Relating to the Financial Statements Audit

NONE

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

NONE