

OUR HOUSE, INC.
dba
CHRISTOPHER YOUTH CENTER

Financial Statements
For the Year Ended December 31, 2020



OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

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CAMERON, HINES & COMPANY

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INDEPENDENT AUDITORS' REPORT

Board of Trustees of
Our House, Inc. dba Christopher Youth Center

Report on the Financial Statements

We have audited the accompanying financial statements of Our House, Inc. dba Christopher Youth Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses 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.

Auditors' 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 *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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the 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. dba Christopher Youth Center, as of December 31, 2020, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head on page 19 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 July 22, 2021 on our consideration of Our House Inc. dba Christopher Youth Center'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 on pages 14-15. 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 the 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. dba Christopher Youth Center's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
July 22, 2021

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 461,596	\$ -	\$ 461,596
Certificates of Deposit	523,694	-	523,694
Investments	102,652	-	102,652
Grants Receivable	106,677	-	106,677
Promises to Give - United Way	-	17,699	17,699
Prepaid Insurance	20,783	-	20,783
Total Current Assets	1,215,402	17,699	1,233,101
Property and Equipment:			
Depreciable Fixed Assets	635,989	-	635,989
Accumulated Depreciation	(407,345)	-	(407,345)
Net Depreciable Property and Equipment	228,644	-	228,644
Land	25,395	-	25,395
Net Property and Equipment	254,039	-	254,039
<u>TOTAL ASSETS</u>	\$ 1,469,441	\$ 17,699	\$ 1,487,140
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities:			
Accounts Payable	\$ 8,549	\$ -	\$ 8,549
<u>NET ASSETS</u>			
Without Donor Restrictions			
Undesignated	1,206,853	-	1,206,853
Invested in property and equipment, net of related debt	254,039	-	254,039
With Donor Restrictions			
Time restricted for future periods	-	17,699	17,699
Total Net Assets	1,460,892	17,699	1,478,591
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 1,469,441	\$ 17,699	\$ 1,487,140

The accompanying notes are an integral part of this financial statement.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<u>PUBLIC SUPPORT AND GRANT REVENUE</u>			
Public Support:			
Contributions	\$ 10,020	\$ -	\$ 10,020
Grants	759,578	-	759,578
United Way Funding		37,214	37,214
Net Assets Released from Restrictions	38,424	(38,424)	-
Total Public Support and Grant Revenue	808,022	(1,210)	806,812
Other Support:			
Interest Income	5,875	-	5,875
Other	2,713	-	2,713
Realized Gain on Investments	3,792	-	3,792
Total Other Support	12,380	-	12,380
<u>TOTAL PUBLIC SUPPORT, GRANT REVENUE AND OTHER SUPPORT</u>			
	820,402	(1,210)	819,192
<u>EXPENSES</u>			
Program Services:			
DHHS Transitional Living	164,266	-	164,266
Youth Transition	22,445	-	22,445
DHHS Teen Shelter	238,348	-	238,348
Outreach	8,345	-	8,345
Homeless Prevention	31,274	-	31,274
Rapid Rehousing	141,753	-	141,753
Total Program Services	606,431	-	606,431
Supporting Services:			
Management and General	243,909	-	243,909
<u>TOTAL PROGRAM SERVICES, SUPPORTING SERVICES AND OTHER EXPENSES</u>			
	850,340	-	850,340
<u>INCREASE (DECREASE) IN NET ASSETS</u>	(29,938)	(1,210)	(31,148)
<u>NET ASSETS AT BEGINNING OF YEAR</u>	1,490,830	18,909	1,509,739
<u>NET ASSETS AT END OF YEAR</u>	\$ 1,460,892	\$ 17,699	\$ 1,478,591

The accompanying notes are an integral part of this financial statement.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Salaries and Related Expenses</u>	<u>DHHS - Transitional Living</u>	<u>Youth Transition</u>	<u>DHHS - Teen Shelter</u>	<u>Outreach</u>
Salaries	82,715	11,338	120,380	4,209
Payroll Taxes and Benefits	8,287	1,136	12,060	422
<u>Other Expenses</u>				
Audit	4,000	2,091	4,000	-
Advertising	-	-	-	286
Contract Labor	100	100	100	-
Dues/Subscriptions	-	-	400	-
Food/Shelter	337	578	8,087	152
Insurance	5,445	2,027	27,086	-
Office Expenses	3,851	-	1,638	-
Copy Machine Lease	1,221	-	1,346	153
Printing/Publishing	-	-	-	276
Supplies	3,215	2,344	4,960	-
Telephone	3,093	374	4,046	985
Training	376	-	5,198	47
Utilities	9,094	2,192	11,106	463
Client Services	3,552	242	2,136	-
Educational	-	-	52	-
Medical	1	-	325	-
Travel	581	-	1,286	118
Rent	29,710	-	13,700	1,000
Depreciation	-	-	-	-
Repairs & Maintenance	6,830	-	20,308	84
Auto Expense	1,029	-	134	-
Other Expenses	829	23	-	150
	<u>\$ 164,266</u>	<u>\$ 22,445</u>	<u>\$ 238,348</u>	<u>\$ 8,345</u>

<u>Homeless Prevention</u>	<u>Rapid Rehousing</u>	<u>Management and General</u>	<u>Total Expenses</u>
15,804	71,592	123,429	\$ 429,467
1,583	7,172	12,365	43,025
-	-	2,209	12,300
-	-	188	474
-	-	4,525	4,825
-	-	3,100	3,500
-	-	15	9,169
-	-	48,286	82,844
-	-	1,948	7,437
-	-	97	2,817
-	-	3	279
-	-	1,394	11,913
-	49	55	8,602
-	-	435	6,056
205	1,629	252	24,941
-	-	538	6,468
-	-	-	52
-	-	-	326
-	-	2,822	4,807
13,682	61,311	-	119,403
-	-	24,946	24,946
-	-	2,350	29,572
-	-	1,586	2,749
-	-	13,366	14,368
<u>\$ 31,274</u>	<u>\$ 141,753</u>	<u>\$ 243,909</u>	<u>\$ 850,340</u>

The accompanying notes are an integral part of this financial statement.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

Cash Flows from Operating Activities:

Decrease in Net Assets	\$	(31,148)
Depreciation		24,946
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Changes in Assets and Liabilities:		
CDs		(2,458)
Investments		(5,615)
Grants Receivable		51,456
Prepaid Insurance		(516)
Accounts Payable		(3,508)
Net Cash Provided by Operating Activities		33,157

Cash Flows from Investing Activities:

Purchase of Fixed Assets		(1,767)
Net Cash Used by Investing Activities		(1,767)

Increase in Cash and Cash Equivalents 31,390

Cash and Cash Equivalents, Beginning of Year 430,206

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 461,596

The accompanying notes are an integral part of this financial statement.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1 - Nature of Activities and Summary of Significant Accounting Policies

Nature of Activity

Effective from August 22, 2015, the name of the Organization was changed from Our House, Inc. to Our House, Inc. dba Christopher Youth Center. Our House, Inc. dba Christopher Youth Center is a nonprofit organization that is based in Monroe, Louisiana. The Organization provides “hotline” services for runaway and troubled teens. The Organization’s services also include providing shelter and transportation for troubled teens.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Accounting

The financial statements of Our House, Inc. dba Christopher Youth Center have been prepared on the accrual basis and, accordingly, reflect all significant receivables and payables.

Basis of Presentation

ASC section 958-605 *Not-for-Profit Entities, Revenue Recognition* requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions.

Net assets, revenues, expenses, and changes in net assets are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor – imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor – imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor – imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource has been fulfilled, or both. As of the year ended December 31, 2020 Our House, Inc. dba Christopher Youth Center does not have any donor – imposed restrictions that are perpetual in nature.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1 - Nature of Activities and Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Contributions received are recorded under net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Cash and Cash Equivalents

Our House, Inc. dba Christopher Youth Center considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments

In February 2015, GASB issued Statement No. 72 (GASB 72), *Fair Value Measurement and Application*, designed to enhance the comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. GASB 72 amended the definitions of fair value and investments, provided guidance for determining a fair value measurement for assets and liabilities required to be reported at fair value, provided guidance for applying fair value to investments required to be reported at fair value, and provided for disclosures in addition to those already required by GASB Statements No. 3, 31, 40, and 53 for all investments measured at fair value.

Grants Receivable

Grants receivable represent amounts that have been expensed for grant purposes and are to be reimbursed in full by the grantor and have been promised over the next twelve months.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets using the straight-line method:

	<u>Years</u>
Buildings	40
Building Improvements	5-40
Residences	40
Vehicles	3-5
Furniture, Fixtures and Equipment	3-10

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1 -

Nature of Activities and Summary of Significant Accounting Policies (Continued)

Note 2 -

Public Support and Revenue

Annual contributions are recorded as revenue when received and are generally available for unrestricted use unless specifically restricted by the donor.

Grant income is deferred until the revenue is received. Unreimbursed expenses are recorded as income and as grants receivable when requests for reimbursement are submitted to the grants.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance non-

Note 3 -

financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Note 4 -

Functional Allocation of Expenses

The cost of providing the various programs and activities has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Fair Value of Financial Instruments

Note 5 -

ASC section 820 *Fair Value Measurements and Disclosures* and ASC section 825 *Financial Instruments* require all entities to disclose the fair value of financial instruments for which it is practicable to estimate fair value.

The carrying amount of cash and cash equivalents, accrued interest receivable, and bequests receivable approximates fair value because of the short maturity of these financial instruments. The carrying value, which is the fair value of investments and funds held in trust by others, is based upon quoted market values. In the limited cases where such values are not available, historical cost is used as an estimate of market value.

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$461,596
Investments	102,652
Certificates of deposit maturing within one year	523,694
Grants receivable to be collected within one year	106,677
Contributions receivable to be collected within one year	17,699
Total	<u>\$1,212,318</u>

Note 3 - Cash and Cash Equivalents

Our House, Inc. dba Christopher Youth Center maintains its cash balances in five local financial institutions. The bank balances of \$463,270 are covered by FDIC Insurance of up to \$250,000 at each bank.

Our House, Inc. dba Christopher Youth Center also has six certificates of deposit. The certificates of deposit have a fair value of \$524,298 and are not considered cash equivalents. \$522,594 of these certificates of deposit are covered by FDIC insurance.

Note 4 - Income Taxes

Our House, Inc. dba Christopher Youth Center is a nonprofit corporation exempted from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made; however, should the Organization engage in activities unrelated to its exempt purpose, taxable income could result. The Organization had no material unrelated business income for the year ended December 31, 2020. The earliest income tax year that is subject to examination is 2017.

Note 5 - Lease Expense

Our House, Inc. dba Christopher Youth Center has several six-month to one-year noncancelable operating leases for several apartments for their residents. Lease expense for the year ended December 31, 2020 was \$119,403.

Minimum future rental payments under non-cancelable operating leases as of December 31, 2020 for each of the next five years and in aggregate are as follows:

December 31, 2021	<u>\$22,435</u>
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OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 6 - **Property and Equipment**

A summary of land, buildings, equipment and accumulated depreciation at December 31, 2020 is as follows:

Land	\$25,395
Buildings	400,838
Autos & Trucks	105,896
Furniture & Equipment	129,255
Accumulated Depreciation	<u>(407,345)</u>
Net Property and Equipment	<u>\$ 254,039</u>

Depreciation expense for the year ended December 31, 2020 was \$24,946.

Note 7 - **Investments**

Investments are presented in the financial statements at fair market value based on quoted prices in active markets (level 1) of the securities on a recurring basis at December 31, 2020.

	<u>Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs)</u>	<u>Other Observable Inputs (Level 2 Inputs)</u>	<u>Significant Unobservable Inputs (Level 3 Inputs)</u>
Mutual Funds	<u>\$ 102,652</u>	<u>\$ -</u>	<u>\$ -</u>

Investment return at December 31, 2020 consisted of net realized and unrealized gains of \$3,792.

Note 8 - **Grants Receivable**

Grants receivable consisted of the following at December 31, 2020

HUD Home Again	\$ 5
HUD Connections	3,389
Youth Transitions	12,696
ESGP I Grant	29,657
LCLE Victims of Crimes	27,443
DHHS Teen Shelter	15,893
State of LA OCS	357
DHHS CARES Act	7,181
DHHS Transitional Living	<u>10,056</u>
Total Grants Receivable	<u>\$106,677</u>

Note 9 - **Promises to Give**

Unconditional promises to give consist of the following:

United Way	<u>\$17,699</u>
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OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 10 - Net Assets With Donor Restrictions

Net assets were released from donor restrictions by time restrictions specified by donors as follows:

Time Restrictions Expired:

United Way of Northeast Louisiana	<u>\$38,424</u>
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Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

Note 11 - In-Kind Contributions

In-kind contributions for funds receiving government grants consist of time donated by volunteer workers established by state and federal regulatory agencies providing the grant funds; also, donated food, clothing, medical facilities, advertising and other items valued at estimated fair market value. The volunteer hours and donated food and clothing are not recorded in the financial statements.

Note 12 - Commitments and Contingencies

Economic Dependence

The Organization receives a substantial amount of its support from federal and state government grants and from the United Way. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's programs and activities.

Note 13 - Related Parties

Our House, Inc. dba Christopher Youth Center employs Takewell & Hanna, CPAs to assist in bookkeeping and reconciling of accounts. Karen Hanna is a Trustee on the Board of Trustees of Our House, Inc. dba Christopher Youth Center. For the year ended December 31, 2020, Our House, Inc. dba Christopher Youth Center paid Takewell & Hanna, CPAs \$4,825.

Note 14 - Subsequent Events

Subsequent events have been evaluated through July 22, 2021, the date that the financial statements were available to be issued. All subsequent events determined to be relevant and material to the financial statements have been appropriately recorded or disclosed.

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

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INDEPENDENT AUDITORS' 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

Board of Trustees of
Our House, Inc. dba Christopher Youth Center

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. dba Christopher Youth Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Our House, Inc. dba Christopher Youth Center's internal control over financial reporting (internal control) as a basis for designing 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 dba Christopher Youth Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Our House, Inc. dba Christopher Youth Center'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 Our House, Inc. dba Christopher Youth Center'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. dba Christopher Youth Center'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 financial statements. 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 is required to be reported under the *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, the communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
July 22, 2021

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

To The Board of Trustees
Our House, Inc.
Monroe, Louisiana

We have audited the financial statements of Our House, Inc. dba Christopher Youth Center as of and for the year ended December 31, 2020, and have issued our report thereon dated July 22, 2021. 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. Our audit of the financial statements as of December 31, 2020, resulted in an unmodified opinion.

SECTION I - Summary of Auditors' Results

A. Report on **Internal Control** and Compliance Material to the Financial Statements

Internal Control

Material Weakness yes no

Significant Deficiencies not considered to be

Material Weaknesses yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards **N/A NO SINGLE AUDIT IS REQUIRED**

Material Weakness Identified yes no

Significant Deficiencies not considered to be

Material Weaknesses yes no

Type of Opinion on Compliance for Major Programs

Unmodified Modified

Disclaimer Adverse

Are their findings required to be reported in accordance with Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? **N/A**

C. Identification of Major Programs:

Name of Federal Program (or cluster): **N/A**

Dollar threshold used to distinguish between Type A and Type B Programs. **N/A**

Is the auditee a "low-risk" auditee, as defined by Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? **N/A**

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Section II - Financial Statement Findings

There were no findings in this section.

Section III – Federal Award Findings and Responses

N/A

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

Internal Control and Compliance Material to the Financial Statements

This section is not applicable.

Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Management Letter

This section is not applicable

OUR HOUSE, INC. dba CHRISTOPHER YOUTH CENTER
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2020

Agency Head

Ella Nimmers
Executive Director

Purpose

Salary	\$ 85,244
Benefits - Payroll Taxes and Insurance	19,041
Travel	<u>581</u>
Total Compensation, Benefits and Other Payments	<u><u>\$ 104,866</u></u>