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**Baton Rouge Crisis  
Intervention Center, Inc.  
Baton Rouge, Louisiana  
December 31, 1994**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 27 1997

**RAITHORN, WATKINS & CARROLL**



**CERTIFIED PUBLIC ACCOUNTANTS**

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April 2, 1997

**Independent Auditor's Report**

The Officers and Board of Directors  
Baton Rouge Crisis Intervention Center, Inc.  
Baton Rouge, Louisiana

Gentlemen:

We have audited the accompanying statements of assets, liabilities, and fund balance - modified cash basis of the

**Baton Rouge Crisis Intervention Center, Inc.  
Baton Rouge, Louisiana**

as of December 31, 1996 and December 31, 1995, and the related statements of revenue and expenses - modified cash basis and changes in fund balances - modified cash basis, for the years then-ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, the Center's policy is to prepare its financial statements on the basis of modified cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balance arising from cash transactions of the Baton Rouge Crisis Intervention Center, Inc. as of December 31, 1996 and December 31, 1995, and its revenue collected, expenses paid and changes in fund balance for the years then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 2, 1997 on our consideration of Baton Rouge Crisis Intervention Center's internal control structure and a report dated April 2, 1997 on its compliance with laws and regulations.

Yours truly,

*Hawthorne, Maymott & Carroll, L.L.P.*

Baton Rouge Crisis Intervention Center, Inc.  
 Statements of Assets, Liabilities and Fund Balance  
 (Modified Cash Basis)  
 December 31, 1986 and December 31, 1985

**A s s e t s**

	<u>1986</u>	<u>1985</u>
<b>Current Assets</b>		
Cash	\$67,388	\$50,129
<b>Fixed Assets</b>		
Accumulated depreciation	35,078	29,482
	<u>21,820</u>	<u>17,182</u>
	33,897	12,297
<b>Total assets</b>	<u>\$80,453</u>	<u>\$62,438</u>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
Payroll tax withholdings payable	\$1,647	\$1,358
<b>Fund Balance</b>		
General fund	38,804	61,078
<b>Total liabilities and fund balance</b>	<u>\$80,453</u>	<u>\$62,438</u>

The accompanying notes are an integral part of these statements.

**Baton Rouge Crick Intervention Center, Inc.**  
**Statements of Revenue and Expenses**  
**(Modified Cash Basis)**  
**Years Ended December 31, 1994 and December 31, 1993**

	<u>1994</u>	<u>1993</u>
<b>Revenue</b>		
State contract	\$112,359	\$112,359
LSU contract	88,333	77,280
Membership fees	2,895	1,135
United Way	140,551	125,001
Contributions	5,019	9,313
Other income	7,618	14,108
Other contracts	62,073	54,000
Interest income	<u>1,000</u>	<u>184</u>
<b>Total revenue</b>	<b>402,258</b>	<b>393,420</b>
<b>Expenses</b>		
Salaries and wages	190,431	191,607
Social Security tax	18,428	17,719
Worker's Compensation	2,115	1,891
Hospitalization	3,888	5,702
Life insurance	2,906	2,946
Travel	11,305	9,455
Rent	31,800	3,180
Utilities and building maintenance	38,256	32,870
Office supplies	1,724	2,421
Postage	2,146	3,748
Equipment rental	3,980	4,832
Equipment purchases	1,019	508
Insurance and bonding	3,344	3,488
Marketing	3,999	11,992
Telephone	23,801	23,712
Professional memberships	1,962	1,885
Publication and printing	6,440	3,328
Awards and grants	4,380	3,293
Professional fees	2,508	3,250
Contractual services	2,175	1,959
Depreciation expense	4,794	4,369
Miscellaneous	<u>3,120</u>	<u>9,247</u>
<b>Total expenses</b>	<b>402,480</b>	<b>393,647</b>
<b>Revenue Over (Under) Expenses</b>	<b><u>77,366</u></b>	<b><u>(227)</u></b>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.  
Statements of Changes in Fund Balance  
(Modified Cash Basis)  
Years Ended December 31, 1996 and December 31, 1995

Balance, December 31, 1994	\$41,299
Revenue over (under) expenditures	<u>(211)</u>
Balance, December 31, 1995	61,078
Revenue over (under) expenses	13,166
Balance, December 31, 1996	<u>74,244</u>

The accompanying notes are an integral part of these statements.

**Baton Rouge Crisis Intervention Center, Inc.**  
**Notes to Financial Statements**  
**December 31, 1996**

**Note 1-Significant Accounting Policies**

**A. Background**

The Baton Rouge Crisis Intervention Center was incorporated December 11, 1974. The main Center program is "The Phone", which is a 24 hour crisis intervention service provided by telephone contact. Callers may also be directed to other Center programs such as Suicide Outreach, Survivors of Suicide, or the Children's Bereavement Group. The Center also provides assessments and consultations, education and training for many crisis situations. The major sources of funding are from United Way, State contracts and LSU.

**B. Basis of accounting**

The Baton Rouge Crisis Intervention Center's policy is to prepare its financial statements using the modified cash basis of accounting; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

**C. Donations**

Cash donations are recognized when received; no recognition is given in the financial statements to pledges or promises until the actual receipt of funds.

**D. Property, Plant and Equipment**

Fixed assets are recorded at cost and depreciated using the straight-line method of depreciation over their useful lives.

**E. Tax Status**

The Center is exempt from federal income and unemployment taxes under section 501(c)(3) of the Internal Revenue Code as a public charity.

**F. Use of Estimates**

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

**Baton Rouge Crisis Intervention Center, Inc.**  
**Notes to Financial Statements**  
**December 31, 1996**

**Note 1-Significant Accounting Policies (Continued)**

**G. Advertising**

Advertising costs are expensed as incurred.

**Note 2-Leases**

Effective January 16, 1993, the Center leased space located at 4837 Rivers Drive for \$2,600 per month under an operating lease for three years from the Crisis Center Foundation. The lease contains three options to renew for five years each. The first five year option was approved for renewal and expires January 16, 2000. Total lease expense for the fiscal years ending December 31, 1996 and December 31, 1995, was \$31,800 for each year. Minimum lease payments due for the years remaining on the lease are as follows:

1997	\$31,800
1998	31,800
1999	31,800
2000	1,325

**Note 3-Contracts**

The Baton Rouge Crisis Intervention Center, Inc. is partially funded by contracts through the State of Louisiana and Louisiana State University. Money received from these sources was as follows:

	1996	1995
State of Louisiana	\$112,353	\$122,957
Louisiana State University	89,533	77,900

**Note 4-Related Party Transactions**

The Crisis Center Foundation is a separate nonprofit 501(c)(3) organization formed to provide the Center with a building. The Foundation purchased the building located at 4837 Rivers Drive effective January 16, 1992. The Center leases the building from the Foundation as described in Note 2.



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CERTIFIED PUBLIC ACCOUNTANTS

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April 3, 1997

**Report on the Internal Control Structure Based on  
an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards**

The Officers and Board of Directors  
Baton Rouge Crisis Intervention Center, Inc.  
Baton Rouge, Louisiana

Members of the Board:

We have audited the financial statements of the

**Baton Rouge Crisis Intervention Center, Inc.,  
Baton Rouge, Louisiana**

as of and for the year ended December 31, 1996, and have issued our report thereon dated  
April 3, 1997.

We conducted our audit in accordance with generally accepted auditing standards and  
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.

The management of the Baton Rouge Crisis Intervention Center, Inc. is responsible for  
establishing and maintaining an internal control structure. In fulfilling this responsibility,  
estimates and judgments by management are required to assess the expected benefits and related  
costs of the internal control structure and procedures. The objectives of the internal control  
structure are to provide management with reasonable, but not absolute, assurance that assets are  
safeguarded against loss from unauthorized use or disposition, and that transactions are executed  
in accordance with generally accepted accounting principles. Because of inherent limitations in  
any internal control structure, errors or irregularities may nevertheless occur and not be detected.  
Also, projection of any evaluation of the structure to future periods is subject to the risk that  
procedures may become inadequate because of changes in conditions or that the effectiveness of  
the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Bronx House Crisis Intervention Center, Inc. for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, and the Office of the State Legislative Auditor.

Yours truly,

*Jonathan S. Margolis, C.A.C.P.*

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PUBLIC ACCOUNTANTS  
MEMBER OF THE STATE SOCIETY OF  
CONTRACTORS

April 2, 1997

**Report on Compliance With Laws, Regulations, Contracts and Grants Based  
on an Audit of the Financial Statements Performed in Accordance with GAS**

The Officers and Board of Directors  
Baton Rouge Crisis Intervention Center, Inc.  
Baton Rouge, Louisiana

Members of the Board:

We have audited the financial statements of the

**Baton Rouge Crisis Intervention Center, Inc.  
Baton Rouge, Louisiana**

as of and for the year ended December 31, 1996, and have issued our report thereon  
April 2, 1997.

We conducted our audit in accordance with generally accepted auditing standards and  
**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.

Compliance with laws, regulations, contracts, and grants applicable to the Baton Rouge Crisis  
Intervention Center, Inc. is the responsibility of the Center's management. As part of obtaining  
reasonable assurance about whether the financial statements are free of material misstatement, we  
performed tests of the Baton Rouge Crisis Intervention Center's compliance with certain  
provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the  
financial statements was not to provide an opinion on overall compliance with such provisions.  
Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported  
herein under **Government Auditing Standards**.

This report is intended for the information of management and the Office of the State  
Legislative Auditor.

Yours truly,

*Hawthorn, Welmouth & Carroll, L.L.P.*