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Baton Rouge Crisis
Intervention Center, Inc.
Baton Rouge, Louisiana
December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media, or retained, orally 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.

Inclusion Date 7/6/98

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HANTRON, WAYBOTH & CARROLL, L.L.P.
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AND THE IIA, CICA, CIMA
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CERTIFIED PUBLIC ACCOUNTANTS

MEMBER FIDELITY PLAN BLUE
BOSTON OFFICE, BOSTONIAN CENTER
1000 BOSTON - NEWTON HIGHWAY
April 3, 1998

HANTRON, WAYBOTH & CARROLL, L.L.P.
MEMBERS OF THE AICPA, CPA, CMA
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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 net assets - modified cash basis of the

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

as of December 31, 1997 and December 31, 1998, and the related statements of revenue and expenses - modified cash basis and changes in net assets - 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 audit.

We conducted our audits 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. 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 net assets - modified cash basis of the Baton Rouge Crisis Intervention Center, Inc., as of December 31, 1997 and December 31, 1998, and its revenue collected, expenses paid and changes in net assets 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 3, 1998 on our consideration of the Baton Rouge Crisis Intervention Center Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Yours truly,

Hantron, Wayboth & Carroll, L.L.P.

Baton Rouge Crisis Intervention Center, Inc.
 Statements of Assets, Liabilities and Net Assets
 (Modified Cash Basis)
 December 31, 1997 and December 31, 1996

A s s e t s		
	1997	1996
Current Assets		
Cash	\$74,376	\$67,394
Certificate of deposit	30,800	—
Current assets	105,176	67,394
Fixed Assets		
Accumulated depreciation	(25,968)	(21,973)
Total assets	109,207	80,421
Liabilities and Net Assets		
Current Liabilities		
Payroll tax withholding payable	\$1,980	\$1,647
Net Assets		
Unrestricted	109,207	78,774
Total liabilities and net assets	109,207	80,421

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Revenue and Expenses
(Modified Cash Basis)

Years Ended December 31, 1997 and December 31, 1996

	1997	1996
Revenue		
State contract	\$106,791	\$112,357
LSU contract	98,000	89,533
Membership fee	1,500	2,895
United Way	965,237	140,531
Contributions	37,400	55,900
Other income	18,485	7,610
Other grants	6,500	13,600
Interest income	<u>897</u>	<u>1,000</u>
Total revenue	436,750	423,326
Expenses		
Salaries and wages	290,897	239,431
Social Security tax	19,347	18,400
Worker's Compensation	1,715	2,115
Hospitalization	7,809	5,868
Life insurance	3,699	3,976
Travel	11,484	11,535
Rent	30,200	31,800
Utilities and building maintenance	17,155	16,258
Office supplies	2,021	1,724
Postage	2,565	2,146
Equipment rental	2,684	3,581
Equipment purchases	2,017	1,019
Insurance and bonding	2,146	2,391
Marketing	1,963	7,999
Telephone	24,233	27,821
Professional memberships	2,168	1,982
Publication and printing	3,641	6,440
Awards and annual meeting	3,895	4,780
Professional fee	2,250	2,580
Contractual services	1,350	3,135
Depreciation expense	4,390	4,791
Miscellaneous	<u>8,686</u>	<u>5,120</u>
Total expenses	402,287	402,499
Revenue Over (Under) Expenses	<u>34,463</u>	<u>17,826</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Changes in Net Assets
(Modified Cash Basis)
Years Ended December 31, 1997 and December 31, 1996

UNRESTRICTED

Balance, December 31, 1995	\$61,008
Revenue over (under) expenses	<u>17,766</u>
Balance, December 31, 1996	78,844
Revenue over (under) expenses	<u>27,449</u>
Balance, December 31, 1997	<u>106,282</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1997

Note 1-Significant Accounting Policies

A. Background

The Baton Rouge Crisis Intervention Center, Inc. (the Center) was incorporated December 31, 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 Remembrance 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, Inc.'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 Baton Rouge Crisis Intervention Center, Inc. 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.

G. Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by Baton Rouge Crisis Intervention Center, Inc. has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Center in perpetuity. The Center does not have any temporarily or permanently restricted net assets.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1997

Note 1-Significant Accounting Policies (Continued)

II. Advertising

Advertising costs are expensed when paid.

1. Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements. Reclassifications have no effect on net assets.

Note 2-Leases

Effective January 16, 1992, the Baton Rouge Crisis Intervention Center, Inc. leased space located at 4857 Revere Drive for \$2,650 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. Lease expense for the fiscal years ending December 31, 1997 and December 31, 1996, was \$30,800 for each year. Minimum lease payments due for the years remaining on the lease are as follows:

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:

	1997	1996
State of Louisiana	\$406,790	\$112,587
Louisiana State University	98,000	89,523

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 4857 Revere Drive effective January 16, 1992. The Center leases the building from the Foundation as described in Note 2. The Center incurs certain expenses related to building repairs and maintenance that are reimbursed by the Foundation. Reimbursements for 1997 are \$5,905.

The Crisis Center Foundation made contributions of \$30,000 in 1996 and 1997, to the Center. The Foundation's contributions are not guaranteed each year.

HAYTHORN, WATMORE & CARROLL, L.L.P.

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April 3, 1998

Report on Compliance and on Internal Control over Financial Reporting 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

Officers and Members of the Board:

We have audited the financial statements of the Baton Rouge Crisis Intervention Center, Inc. as of and for the year ended December 31, 1997, and have issued our report thereon dated April 3, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Baton Rouge Crisis Intervention Center, Inc.'s financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Baton Rouge Crisis Intervention Center, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Directors, management and Louisiana Legislative Auditor, United Way, State of Louisiana Department of Health and Hospitals, and Louisiana State University.

Yours truly,

Harold A. ...