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**Baton Rouge Crisis
Intervention Center, Inc.
Baton Rouge, Louisiana
December 31, 1995**



HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

H. DANIEL CARROLL, C.P.A.
ROBERT J. ZERNOTT, C.P.A.
ROBERT E. WALES, C.P.A.
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(1909-1893)
WARREN C. BER, C.P.A.
RETIRED

May 9, 1996

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, 1995 and December 31, 1994, 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. 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 fund balance arising from cash transactions of the Baton Rouge Crisis Intervention Center, Inc., as of December 31, 1995 and December 31, 1994, 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 May 9, 1996 on our consideration of Baton Rouge Crisis Intervention Center's internal control structure and a report dated May 9, 1996 on its compliance with laws and regulations.

Yours truly,

Hammitt, Weymouth + Carroll, L.L.P.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Assets, Liabilities and Fund Balance
(Modified Cash Basis)
December 31, 1995 and December 31, 1994

A s s e t s

	<u>1995</u>	<u>1994</u>
Current Assets		
Cash	\$ <u>50,139</u>	\$ <u>46,696</u>
Fixed Assets	29,482	28,700
Accumulated depreciation	<u>(17,185)</u>	<u>(12,876)</u>
	<u>12,297</u>	<u>15,824</u>
<u>Total assets</u>	<u>62,436</u>	<u>62,520</u>

L i a b i l i t i e s a n d F u n d B a l a n c e

Current Liabilities		
Payroll tax withholdings payable	\$1,358	\$1,221
Fund Balance		
General fund	<u>61,078</u>	<u>61,299</u>
<u>Total liabilities and fund balance</u>	<u>62,436</u>	<u>62,520</u>

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, 1995 and December 31, 1994

	<u>1995</u>	<u>1994</u>
Revenue		
State contract	\$112,357	\$110,676
LSU contract	77,300	91,709
Membership fees	1,135	3,640
United Way	125,031	110,798
Contributions	9,313	9,632
Other income	14,106	9,000
Other contracts	54,000	
Interest income	<u>184</u>	<u>674</u>
<u>Total revenue</u>	<u>393,426</u>	<u>336,129</u>
Expenses		
Salaries and wages	231,607	216,822
Social Security tax	17,719	16,606
Worker's Compensation	1,831	1,555
Hospitalization	5,702	7,160
Life insurance	2,946	2,716
Travel	9,455	9,323
Rent	31,800	31,800
Utilities and building maintenance	12,870	14,319
Office supplies	2,421	4,251
Postage	3,746	1,980
Equipment rental	4,632	3,575
Equipment purchases	506	1,303
Insurance and bonding	3,486	4,370
Marketing	11,952	1,023
Telephone	27,712	27,538
Professional memberships	1,885	2,164
Publication and printing	3,328	4,981
Awards and grants	2,293	3,215
Professional fees	2,250	2,250
Contractual services	1,950	4,331
Depreciation expense	4,309	6,369
Miscellaneous	<u>9,247</u>	<u>9,031</u>
<u>Total expenses</u>	<u>393,647</u>	<u>376,682</u>
Revenue Over (Under) Expenses	<u>(221)</u>	<u>(40,553)</u>

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, 1995 and December 31, 1994

Balance, December 31, 1993	\$101,852
Revenue over (under) expenditures	<u>(40,553)</u>
Balance, December 31, 1994	61,299
Revenue over (under) expenses	<u>(221)</u>
Balance, December 31, 1995	<u>61,078</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1995

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 those estimates.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1995

Note 2-Leases

Effective January 16, 1992, the Center leased space located at 4837 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. Total lease expense for the fiscal years ending December 31, 1995 and December 31, 1994, was \$31,800 for each year. Minimum lease payments due for the years remaining on the lease are as follows:

1996	\$31,800
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:

	<u>1995</u>	<u>1994</u>
State of Louisiana	\$112,357	\$110,676
Louisiana State University	77,300	91,709

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 Revere Drive effective January 16, 1992. The Center leases the building from the Foundation as described in Note 2.

During 1995, the Foundation granted the Center \$30,000 for operations and \$24,000 for gambling services and \$5,000 for the Center's Silver Anniversary Celebration.

Note 5-Advertising Costs

Advertising costs are expensed as incurred.

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RETIRED

May 9, 1996

**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, 1995, and have issued our report thereon dated May 9, 1996.

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 Baton Rouge Crisis Intervention Center, Inc. for the year ended December 31, 1995, 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 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 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,

Hammons, Waymouth + Corral, L.L.P.

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May 9, 1996

**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, 1995, and have issued our report thereon May 9, 1996.

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

Yours truly,

Hawthorn, Waymouth & Carroll, L.L.P.