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**Baton Rouge Crisis
Intervention Center, Inc.
Baton Rouge, Louisiana
December 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 08-16-00

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

J. CHARLES PARKER, C.P.A.
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CERTIFIED PUBLIC ACCOUNTANTS

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March 15, 2000

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, 1999 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 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 net assets - modified cash basis of the Baton Rouge Crisis Intervention Center, Inc., as of December 31, 1999 and December 31, 1998, and its revenue and expenses 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 March 15, 2000, 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,

Hawthorn, Weymouth & Carroll, L.L.P.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Assets, Liabilities and Net Assets - Modified Cash Basis
December 31, 1999 and December 31, 1998

A s s e t s		
	<u>1999</u>	<u>1998</u>
Current Assets		
Cash and cash equivalents	\$ <u>106,089</u>	\$ <u>67,975</u>
Property and equipment		
Accumulated depreciation	<u>46,302</u> <u>(20,041)</u>	66,343 <u>(32,846)</u>
	<u>26,261</u>	<u>33,497</u>
<u>Total assets</u>	<u>132,350</u>	<u>101,472</u>
L i a b i l i t i e s a n d N e t A s s e t s		
Current Liabilities		
Payroll tax withholdings payable	<u>\$973</u>	<u>\$1,970</u>
Net Assets		
Unrestricted	91,877	99,502
Temporarily restricted (2000 Pennington Grant)	<u>39,500</u>	<u> </u>
	<u>131,377</u>	<u>99,502</u>
<u>Total liabilities and net assets</u>	<u>132,350</u>	<u>101,472</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, 1999 and December 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>
Revenue				
State contract	\$112,357		\$112,357	\$102,993
LSU contract	109,218		109,218	105,788
United Way	169,057		169,057	169,057
United Way Information Line	22,598		22,598	
Crisis Center Foundation				
Operating Grant	34,500		34,500	20,000
Reimbursement	11,548		11,548	2,181
Contributions	8,855		8,855	6,747
Other income	7,611		7,611	5,571
Pennington Grant	29,000	\$39,500	68,500	
Other grants	7,189		7,189	12,405
Membership fees	1,275		1,275	2,335
Interest income	<u>2,336</u>	<u> </u>	<u>2,336</u>	<u>3,811</u>
<u>Total revenue</u>	<u>515,544</u>	<u>39,500</u>	<u>555,044</u>	<u>430,888</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, 1999 and December 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>
Expenses				
Salaries and wages	\$305,085		\$305,085	\$267,587
Social Security tax	23,338		23,338	20,559
Worker's Compensation	2,307		2,307	2,089
Unemployment expense	203		203	
Hospitalization	6,754		6,754	7,323
Life insurance	4,061		4,061	3,912
Travel	8,173		8,173	7,838
Rent	31,800		31,800	31,800
Utilities and building maintenance	15,658		15,658	14,587
Office supplies	2,982		2,982	2,112
Postage	3,784		3,784	2,718
Equipment rental/maintenance	3,022		3,022	4,020
Equipment purchases	4,957		4,957	2,234
Insurance and bonding	2,031		2,031	1,938
Marketing	6,636		6,636	6,723
Telephone	24,050		24,050	22,217
Professional memberships	1,660		1,660	2,136
Publication and printing	7,665		7,665	6,921
Awards and annual meeting	4,944		4,944	3,625
Professional fees	2,500		2,500	2,500
Contractual services	3,753		3,753	5,238
Depreciation expense	12,821		12,821	7,448
Miscellaneous	10,700		10,700	6,677
LOSS Program expense	20,590		20,590	5,471
Information line program expense	<u>13,695</u>		<u>13,695</u>	
<u>Total expenses</u>	<u>523,169</u>	_____	<u>523,169</u>	<u>437,673</u>
Revenue Over (Under) Expenses	<u>(7,625)</u>	<u>\$39,500</u>	<u>31,875</u>	<u>(6,785)</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, 1999 and December 31, 1998

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Balance, December 31, 1997	\$106,287		\$106,287
Revenue over (under) expenses	<u>(6,785)</u>		<u>(6,785)</u>
Balance, December 31, 1998	99,502		99,502
Revenue over (under) expenses	<u>(7,625)</u>	<u>\$39,500</u>	<u>31,875</u>
Balance, December 31, 1999	<u>91,877</u>	<u>39,500</u>	<u>131,377</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1999

Note 1-Significant Accounting Policies

A. Background

The Baton Rouge Crisis Intervention Center, Inc. (the 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, consultations, education and training for many crisis situations. The major sources of funding are from United Way, and contracts with the State of Louisiana and Louisiana State University. Loss of any of these funding sources could adversely affect the Center's operating results.

B. Basis of Accounting

The records of the Center are maintained on the modified cash basis of accounting and the accompanying statements have been prepared on that basis. Except for depreciation, all transactions are recognized as either revenue or expenses. Noncash transactions except depreciation are not recognized. The modified cash basis differs from generally accepted accounting principles primarily because certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

C. Cash and Cash Equivalents

The Center considers all highly debt instruments with a maturity of three months or less to be cash equivalents.

D. 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.

E. Contributed Services

Many individuals volunteer their time to help the Center with its activities. During the year ended December 31, 1999, the Center received approximately 9,500 volunteer hours that have not been recorded in the statement of revenue, expense and changes in net assets.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1999

Note 1-Significant Accounting Policies (Continued)

F. Property and Equipment

Property and equipment is recorded at cost and depreciated using the straight-line method of depreciation over their useful lives.

G. Tax Status

The Center is exempt from federal income and unemployment taxes under section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation.

H. 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.

I. Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Center 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 permanently restricted net assets.

J. Advertising

Advertising costs are expensed when paid.

Note 2-Leases

In January, 1992, the Center leased space located at 4837 Revere Drive from the Crisis Center Foundation for \$2,650 per month under a three year operating lease. The lease contains three automatic options to renew for five years each. The first five year renewal option was approved and expires January 16, 2000. Lease expense for the fiscal years ending December 31, 1999 and December 31, 1998, were \$31,800 for each year.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 1999

Note 2-Leases (Continued)

In December, 1999, the Center entered into a three year operating lease payable in monthly installments of \$422 for Infoline equipment. Lease expense for 1999 was \$422.

Minimum lease payments due for the years remaining on the leases are as follows:

2000	\$36,867
2001	36,867
2002	36,444
2003	31,800
2004	31,800

Note 3-Temporarily Restricted Net Assets

At December 31, 1999, temporarily restricted net assets included a Pennington Grant of \$39,500 for its LOSS Program which the Center has not yet expended in the manner specified by the donor.

Note 4-Related Party Transactions

The Crisis Center Foundation is a separate nonprofit 501(c)3 organization formed to provide support for the Center and the local community. The Foundation leases its land and building to the Center as described in Note 2. The Center incurs certain expenses related to building repairs and maintenance that are reimbursed by the Foundation. Reimbursements for 1999 and 1998 were \$11,548 and \$2,181, respectively.

The Crisis Center Foundation also contributed an operating grant to the Center of \$34,500 in 1999 and \$20,000 in 1998. The Foundation's contribution of this grant is not guaranteed.

Note 5-Pension Plan

The Center has a 403(b) defined contribution plan. Contributions to the plan are made at the discretion of the board. The Center made no contributions to the plan during 1999 and 1998.

Note 6-Concentrations of Credit Risk

At various times during the year, cash and cash equivalents on deposit with one banking institution exceeded the \$100,000 insured by the Federal Deposit Insurance Corporation. Management monitors the financial condition of the institution on a regular basis, along with its balances in cash and cash equivalents, to minimize potential risk.

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March 15, 2000

**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, 1999, and have issued our report thereon dated March 15, 2000. 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 misstatement, 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 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 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, the Louisiana Legislative Auditor, United Way, State of Louisiana Department of Health and Hospitals and Louisiana State University and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

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