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October 13, 2011

Board of Directors
North Central Indiana
Rural Crisis Center, Inc.
P.O. Box 212
Rensselaer, IN 47978

We have reviewed the audit report prepared by Huth Thompson, LLP, Independent Public Accountants, for the period January 1, 2009 to December 31, 2009. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the North Central Indiana Rural Crisis Center, Inc., as of December 31, 2009, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

STATE BOARD OF ACCOUNTS

Financial Statements

**NORTH CENTRAL INDIANA
RURAL CRISIS CENTER, INC.**

DECEMBER 31, 2009 AND 2008

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Central Indiana Rural Crisis Center, Inc.
Rensselaer, Indiana

We have audited the accompanying statements of assets, liabilities and net assets on a modified cash basis of North Central Indiana Rural Crisis Center, Inc. as of December 31, 2009 and 2008, and the related statements of revenue and expenses and changes in net assets and statements of functional expenses on a modified cash basis for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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, these financial statements were prepared on the modified cash basis of accounting, 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 of North Central Indiana Rural Crisis Center, Inc. as of December 31, 2009 and 2008, and its revenue and expenses and changes in net assets for the years then ended, on the basis of accounting described in Note 1.

Huth Thompson LLP

April 15, 2010
Lafayette, Indiana



NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

**STATEMENTS OF ASSETS, LIABILITIES AND
NET ASSETS--MODIFIED CASH BASIS**

As of December 31,

	<u>2009</u>	<u>2008</u>
ASSETS		
CURRENT ASSETS		
Cash (Including Interest Bearing Accounts of \$2,902 and \$157,193 in 2009 and 2008, respectively)	\$ 106,728	\$ 157,280
 PROPERTY AND EQUIPMENT		
Buildings and Improvements	222,938	222,938
Furniture and Equipment	26,652	29,047
Vehicles	<u>27,885</u>	<u>27,885</u>
	277,475	279,870
Accumulated Depreciation	<u>(237,351)</u>	<u>(231,163)</u>
	<u>40,124</u>	<u>48,707</u>
	 <u>\$ 146,852</u>	 <u>\$ 205,987</u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Payroll Liabilities	\$ 8,217	\$ -
 NET ASSETS		
Unrestricted, Undesignated	<u>138,635</u>	<u>205,987</u>
	 <u>\$ 146,852</u>	 <u>\$ 205,987</u>

See Notes to Financial Statements.

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

STATEMENTS OF REVENUE, EXPENSES AND
CHANGES IN NET ASSETS--MODIFIED CASH BASIS
For Years Ended December 31,

	COMBINED TOTALS			UNRESTRICTED			TEMPORARILY RESTRICTED		
	2009	2008		2009	2008		2009	2008	
REVENUE									
Contributions	\$ 9,302	\$ 6,258	\$ 8,302	\$ 6,258	\$ 1,000	\$ -			
In-Kind Contributions	12,607	8,110	12,607	8,110	-	-			
Grants--Governmental Agencies	192,805	212,497	192,805	202,497	-	10,000			
Other Grants	7,880	7,270	7,880	7,270	-	-			
Developmental Funds	1,000	22,695	1,000	22,695	-	-			
Special Events	14,663	17,652	14,663	17,652	-	-			
Insurance Proceeds	6,040	-	6,040	-	-	-			
Workmans Compensation Insurance Reimbursement	2,911	-	2,911	-	-	-			
Interest	1,414	3,494	1,414	3,494	-	-			
	<u>248,622</u>	<u>277,976</u>	<u>247,622</u>	<u>267,976</u>	<u>1,000</u>	<u>10,000</u>			
Net Assets Released from Restrictions	-	-	1,000	10,000	(1,000)	(10,000)			
	<u>248,622</u>	<u>277,976</u>	<u>248,622</u>	<u>277,976</u>	-	-			
EXPENSES									
Program Services	219,109	179,583	219,109	179,583	-	-			
Management and General	67,057	57,565	67,057	57,565	-	-			
Fundraising	29,808	28,171	29,808	28,171	-	-			
	<u>315,974</u>	<u>265,319</u>	<u>315,974</u>	<u>265,319</u>	-	-			
INCREASE IN NET ASSETS BEFORE (LOSS) ON SALE OF ASSETS	(67,352)	12,657	(67,352)	12,657	-	-			
(LOSS) ON SALE OF ASSETS	-	(2,205)	-	(2,205)	-	-			
INCREASE (DECREASE) IN NET ASSETS	(67,352)	10,452	(67,352)	10,452	-	-			
NET ASSETS--Beginning of Year	<u>205,987</u>	<u>195,535</u>	<u>205,987</u>	<u>195,535</u>	-	-			
NET ASSETS--End of Year	<u>\$ 138,635</u>	<u>\$ 205,987</u>	<u>\$ 138,635</u>	<u>\$ 205,987</u>	<u>\$ -</u>	<u>\$ -</u>			

See Notes to Financial Statements.

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

STATEMENTS OF FUNCTIONAL EXPENSES--MODIFIED CASH BASIS
For Years Ended December 31,

	COMBINED TOTALS		PROGRAM SERVICES		MANAGEMENT AND GENERAL		FUNDRAISING	
	2009	2008	2009	2008	2009	2008	2009	2008
Salaries	\$ 193,771	\$ 164,943	\$ 131,392	\$ 108,819	37,499	33,226	\$ 24,880	\$ 22,898
Payroll Taxes	17,460	12,607	12,425	8,314	3,132	2,541	1,903	1,752
Employee Benefits	10,629	14,190	5,714	9,918	2,658	2,619	2,257	1,653
Utilities and Telephone	11,299	8,245	10,169	7,420	1,130	825	-	-
Repairs and Maintenance	11,879	2,413	10,691	2,172	1,188	241	-	-
Household Supplies and Groceries	4,390	2,754	4,275	2,714	115	40	-	-
In-Kind Program Supplies	12,607	8,110	12,607	8,110	-	-	-	-
Client Expenses	6,255	5,511	6,255	5,511	-	-	-	-
Office Supplies	4,023	3,626	-	-	4,023	3,626	-	-
Office Equipment and Repairs	2,535	802	-	-	2,535	802	-	-
Travel and Mileage	-	192	-	192	-	-	-	-
Vehicle Expenses	2,495	4,779	2,495	4,779	-	-	-	-
Seminars and Education	1,149	1,020	1,149	1,020	-	-	-	-
Dues and Publications	547	682	-	-	547	682	-	-
Program Supplies	360	701	360	701	-	-	-	-
Advertising	1,087	1,039	-	-	1,087	1,039	-	-
Insurance	12,916	12,314	12,916	12,314	-	-	-	-
Professional Fees	11,550	10,923	-	-	11,550	10,923	-	-
Depreciation	9,483	7,804	8,535	7,024	948	780	-	-
Miscellaneous	771	796	126	575	645	221	-	-
Special Events	768	1,868	-	-	-	-	768	1,868
	<u>\$ 315,974</u>	<u>\$ 265,319</u>	<u>\$ 219,109</u>	<u>\$ 179,583</u>	<u>\$ 67,057</u>	<u>\$ 57,565</u>	<u>\$ 29,808</u>	<u>\$ 28,171</u>

See Notes to Financial Statements.

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of North Central Indiana Rural Crisis Center, Inc.'s significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

- A) Nature of Operations--North Central Indiana Rural Crisis Center, Inc. (the Organization) was formed on February 3, 1986 as a not-for-profit corporation located in Rensselaer, Indiana. The Organization provides temporary shelter and counseling for victims of domestic violence in Newton, Jasper, Pulaski, and surrounding counties in Indiana.
- B) Basis of Accounting--The Organization's policy is to prepare its financial statements on the modified cash basis of accounting. Consequently, certain revenue is recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when the cash is disbursed rather than when the obligation is incurred. Depreciation is calculated on capital assets.
- C) Use of Estimates--The preparation of financial statements in conformity with the modified cash basis of accounting requires the Organization to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.
- D) Property and Equipment--Property and equipment are recorded at cost. If donated, the cost is the fair market value at the date of receipt. The Organization considers assets over \$1,000 and their expected length of service for capitalization. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using straight-line and accelerated methods. Maintenance, repairs, and minor renewals are charged to operations as incurred. Improvements and major renewals are capitalized. Upon sale or disposition of properties, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale. Any resultant gain or loss is credited or charged to operations. Depreciation expense was \$9,483 and \$7,804 for the years ended December 31, 2009 and 2008, respectively.

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

**NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

E) **Net Assets**--In accordance with FASB Accounting Standards Codification, the net assets of the Organization are reported in each of the following three classes:

- (1) ***Unrestricted Net Assets***--Net assets that are not subject to donor-imposed stipulations.
- (2) ***Temporarily Restricted Net Assets***--Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time.
- (3) ***Permanently Restricted Net Assets***--Net assets subject to donor-imposed stipulations that the assets be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

All donor-restricted contributions are recorded as increases in temporarily or permanently restricted net assets, depending on the restriction. When a restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of revenue and expenses and changes in net assets--modified cash basis as net assets released from restrictions. Restrictions on gifts of fixed assets or contributions restricted for the purchase of fixed assets expire when the asset is placed in service, unless otherwise stipulated by the donor.

Net assets of the two restricted classes are created only by donor-imposed restrictions on their use. All other assets, including board-designated amounts, are legally unrestricted and are reported as part of the unrestricted class. All assets are unrestricted as of December 31, 2009 and 2008.

F) **Income Taxes**--The Organization is a not-for-profit Corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision is made for federal and state income taxes on the Organization's exempt activities. However, if the Organization conducts certain unrelated business activities that do not relate to the exempt purpose of the Organization, those activities will be subject to unrelated business income tax.

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

F) Income Taxes (Continued)--On January 1, 2009, the Organization adopted the provisions of accounting for uncertain tax positions under FASB Accounting Standards Codification. These provisions prescribe a recognition threshold of more-likely-than-not, and a measurement attribute for all tax positions taken or expected to be taken on a tax return, in order for those tax positions to be recognized in the financial statements. The adoption of these provisions resulted in no change to the Organization's retained earnings. As of January 1, 2009 and December 31, 2009, the Organization reports no uncertain tax positions and therefore has not recorded any unrecognized tax benefits or liabilities.

As of December 31, 2009, tax returns for calendar years 2006 through 2009 remain subject to examination by the Internal Revenue Service and various state and local tax jurisdictions.

G) Advertising--The Organization expenses advertising costs as incurred. During 2009 and 2008, advertising costs totaled \$1,087 and \$1,039, respectively.

H) Donated Goods and Services--The Organization records various types of in-kind support including property and equipment, professional services, and materials. Property and equipment donated are capitalized on the basis explained above. Contributed professional services are recognized if the services either create or enhance long-lived assets, or require specialized skills and would typically need to be purchased if not provided by the donation. Contributions of supplies and materials are recognized at fair market value when received. In-kind contributions for the years ended December 31, 2009 and 2008 were as follows:

	<u>2009</u>	<u>2008</u>
Program Supplies	<u>\$ 12,607</u>	<u>\$ 8,110</u>

The Organization also receives significant donations of time from volunteers that do not meet the two recognized criteria described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the financial statements.

NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

NOTE 2: FUNCTIONAL ALLOCATION OF EXPENSES

The major program the Organization operates is providing temporary shelter and counseling for victims of domestic violence in several counties in Indiana. For the years ended December 31, 2009 and 2008, the Organization's program expenses totaled \$219,109 and \$179,583, respectively. For the purposes of the statements of functional expenses, the Organization allocated major expenses by the following percentages for the years ended December 31, 2009 and 2008. All other costs are directly charged to the appropriate functional classification.

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>
Salaries, Payroll Taxes and Benefits--			
Executive Director	50%	25%	25%
Managing Director	0%	50%	50%
Other Employees	90%	10%	0%
Utilities	90%	10%	0%
Repairs & Maintenance	90%	10%	0%
Depreciation	90%	10%	0%

NOTE 3: ECONOMIC DEPENDENCE

The Organization is economically dependent on the contracts from The State of Indiana Family and Social Services Administration (IFSSA) and the Indiana Criminal Justice Institute (ICJI). For the years ended December 31, 2009 and 2008, the Organization received 41% and 35%, respectively, of its total revenue from IFSSA and ICJI.

NOTE 4: SUBSEQUENT EVENTS

The Association has evaluated subsequent events through April 15, 2010, the date which the financial statements were available to be issued.



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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
North Central Indiana Rural Crisis Center, Inc.
Rensselaer, Indiana

Our report on our audits of the basic financial statements of North Central Indiana Rural Crisis Center, Inc. appears on page 1. Those audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Huth Thompson LLP

April 15, 2010
Lafayette, Indiana



NORTH CENTRAL INDIANA RURAL CRISIS CENTER, INC.

**SCHEDULES OF GRANTS--GOVERNMENTAL AGENCIES--
MODIFIED CASH BASIS**

For Years Ended December 31,

(See Independent Auditor's Report on Supplementary Information)

	<u>2009</u>	<u>2008</u>
Federal Emergency Management Association	\$ 4,760	\$ 2,375
Social Services Block Grant	5,830	16,625
Domestic Violence Prevention and Treatment	31,980	42,614
Federal Family Violence	42,191	34,196
Victims Of Crime Act	16,152	19,758
Emergency Shelter	17,740	6,929
Sexual Offense Services	5,652	4,587
Counties--		
Jasper	22,500	30,833
Pulaski	30,000	17,000
Newton	<u>16,000</u>	<u>37,580</u>
	<u>\$ 192,805</u>	<u>\$ 212,497</u>