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FAMILY COUNSELING AGENCY, INC.

ALEXANDRIA, LOUISIANA

JUNE 30, 1987

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Release Date: June 24, 1987

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Alexandria, Louisiana

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statement of financial position of Family Counseling Agency, Inc. as of June 30, 1997, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of Family Counseling Agency, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. 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 audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Counseling Agency, Inc. as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 5, 1997 on our consideration of Family Counseling Agency, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Family Counseling Agency, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the

audit 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.

Adler and Pincus, LLP

September 5, 1997

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Alexandria, Louisiana

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of Family Counseling Agency, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated September 5, 1997. 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 Family Counseling Agency, 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 Family Counseling Agency, 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 audit committee, management and federal
awarding agencies and pass-through entities. However, this report is a matter of
public record and its distribution is not limited.

Adler and Pear, LLP

September 5, 1997

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Family Counseling Agency, Inc.
Alexandria, Louisiana

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of Family Counseling Agency, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. Family Counseling Agency, Inc.'s major federal programs are identified in the accompanying schedule of expenditures of federal awards. Compliance with the requirements of laws, regulations, contracts and grant applicable to each of its major federal programs is the responsibility of Family Counseling Agency, Inc.'s management. Our responsibility is to express an opinion on Family Counseling Agency Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements related to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Family Counseling Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Family Counseling Agency, Inc.'s compliance with those requirements.

In our opinion, Family Counseling Agency, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

Internal Control Over Compliance

The management of Family Counseling Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Family Counseling Agency, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Adler and Pincus, LLP

September 5, 1997

Family Counseling Agency, Inc.
Statement of Financial Position
June 30, 1997

Assets	Operating Fund	Plant Fund	Totals
Cash and Cash Equivalents	23,445	6,848	30,293
Cash - Certificate of Deposit	22,331	0	22,331
Accounts Receivable - Clients	38,909	0	38,909
Accounts Receivable - State and Federal Grants	60,634	0	60,634
Allowance for Doubtful Accounts	(15,809)	0	(15,809)
Plant and Equipment (Book Value)	0	93,273	93,273
Total Assets	<u>162,710</u>	<u>100,119</u>	<u>262,829</u>
Liabilities			
Accounts Payable	140	0	140
Accrued Payroll Withholding	425	0	425
Reserve for Self-insurance (Unemployment)	22,103	0	22,103
Notes Payable	0	8,348	8,348
Unearned Revenue	54,402	0	54,402
Total Liabilities	<u>77,070</u>	<u>8,348</u>	<u>85,418</u>
Net Assets			
Unrestricted	31,238	0	31,238
Temporarily Restricted	54,402	6,848	61,248
Permanently Restricted	0	84,904	84,904
Total Net Assets	<u>85,640</u>	<u>91,752</u>	<u>177,392</u>
Total Liabilities and Net Assets	<u>162,710</u>	<u>100,119</u>	<u>262,829</u>

Family Counseling Agency, Inc.
Statement of Activities
for the year ended June 30, 1997

	Operating Fund	Plant Fund	Totals
Support and Revenue			
United Way	140,378	0	140,378
Governmental Agencies	579,872	0	579,872
Program Service Fee - Individuals	74,819	0	74,819
Program Service Fee - Employers	217	0	217
Foundation Revenues	33,090	0	33,090
Contributions	35,154	0	35,154
Investment Income	1,758	185	1,943
Special Events	5,817	0	5,817
Other	3,428	0	3,428
Total Support and Revenue	640,543	185	640,728
Expenses			
Computing and Administrative and General	509,391	0	509,391
Turning Point	399,769	0	399,769
Depreciation	0	27,053	27,053
Total Expenses	909,160	27,053	936,213
Excess(Deficit) of Support and Revenue over Expenses	40,383	(26,868)	13,515
Net Assets - Beginning of Period	62,077	101,919	163,996
Transfers	(16,920)	16,920	0
Net Assets - End of Period	45,157	91,779	136,936

Family Counseling Agency, Inc.
Statement of Cash Flows
for the year ended June 30, 1997

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Increase (Decrease) in Cash and Cash Equivalents

	Operating Fund	Plant Fund	Total
Cash Flows From Operating Activities:			
Excess (Deficit) of Support and Revenue over Expenses	48,260	(28,668)	19,592
Adjustments to Reconcile Net Income to Net Cash Provided by Operations:			
Depreciation	0	25,890	25,890
Loss(Gain) on Disposal of Property	0	1,363	1,363
Changes in Assets and Liabilities:			
Accounts Receivable	(41,733)	0	(41,733)
Allowance for Doubtful Accounts	0	0	0
Other Assets - Deposits	1,329	0	1,329
Accounts Payable	(862)	0	(862)
Accrued Payroll Withholding	(852)	0	(852)
Reserve for Self - Insurance (Unemployment)	1,121	0	1,121
Unearned Revenue	53,890	0	53,890
Total Adjustments	12,293	27,253	40,046
Net Cash Provided by Operating Activities	60,553	165	60,718
Cash Flows From Investing Activities:			
Certificate of Deposit	(1,131)	0	(1,131)
Capital Expenditures	0	(13,365)	(13,365)
Net Cash Provided by Investing Activities	(1,131)	(13,365)	(14,496)
Cash Flows From Financing Activities:			
Notes Payable	(14,668)	(3,455)	(18,123)
Transfers Between Funds	(9,820)	9,820	0
Net Cash Provided by Financing Activities	(24,488)	13,365	(11,123)
Net Change in Cash and Cash Equivalents	34,932	165	35,097
Cash and Cash Equivalents - Beginning	9,000	6,001	15,001
Cash and Cash Equivalents - Ending	43,932	6,166	50,098
Supplemental Disclosure:			
Income Taxes Paid	0	0	0
Interest Paid	126	0	126

The accompanying notes are an integral part of these financial statements.

Family Counseling Agency, Inc.
Statement of Functional Expenses
for the year ended June 30, 2007

	Counseling, Administrative And General	Training Point	Totals
Salaries	153,647	301,873	654,114
Employee Benefits	38,892	95,899	66,391
Payroll Taxes	32,952	19,000	41,962
Workers Compensation Insurance	2,633	0	2,633
Professional Liability Insurance	8,467	0	8,467
Occupancy	17,331	122,636	139,967
Telephone	8,753	5,654	14,408
Postage	3,264	504	3,768
Data, Subscriptions and Printing	699	751	1,450
Travel, Conferences and Training	19,329	5,332	24,661
Assistance to Individuals	0	17,972	17,972
Supplies	17,484	4,748	22,232
Audit	3,500	0	3,500
Insurance - Property and Liability	10,203	1,437	11,640
Equipment Rental and Maintenance	118	1,241	1,357
Advertising and Promotion	34	117	151
Alarm Service	548	0	548
Special Events	251	0	251
Deposits - Rent and Utilities	0	3,129	3,129
Other Expenses	1,278	77	1,355
Total Expenses	329,381	666,769	996,150

**FAMILY COUNSELING AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1997**

NAME OF PROGRAM	CFDA NUMBER	EXPENDITURE
Office of Women's Service Family Violence Program 7-1-96 through 6-30-97	93.67	33,080
State of Louisiana, Office of Human Services, Department of Health and Hospital, Division of Mental Health, In Home Mental Health Services 7-1-96 through 6-30-97	93.658	63,953
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program 7-1-96 through 6-30-97	14.291	35,812
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant 7-1-96 through 6-30-96	13.991	20,125
State of Louisiana, Department of Social Services, Office of Community Services-In-Home Services Program 7-1-96 through 6-30-97	93.657	35,549
Louisiana Commission on Law Enforcement, Domestic Violence Counseling Program 10-1-96 through 9-30-97	16.575	7,466
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project for Adolescents in Foster Care 7-1-96 through 6-30-97	93.674	63,530
State of Louisiana, Louisiana Commission of Law Enforcement and Administration of Criminal Justice, Crime Victim's Assistance, Sexual Abuse 10-1-96 through 9-30-97	16.575	30,664
Family Emergency Management Assistance (FEMA) 7-1-96 through 6-30-97	93.623	4,299

FAMILY COUNSELING AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1997

<u>NAME OF PROGRAM</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURE</u>
Louisiana Commission on Law Enforcement, Sexual Assault Program 9-1-95 through 9-30-97		3,269
Louisiana Commission on Law Enforcement, Domestic Violence Program 9-1-95 through 9-30-97		3,182
<u>GRANT TOTALS</u>		<u>316,457</u>

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

1. **Summary of Significant Accounting Policies:**

Family Counseling Agency, Inc. is a United Way supported agency offering counseling services in Alexandria. It also operates a battered women's shelter (Turning Point) on the grounds of Central Louisiana State Hospital.

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Due to certain concentrations the agency faces a certain vulnerability. Grants from the state of Louisiana and the Federal Government equal in excess of 50% of total income.

The financial statements of Family Counseling Agency, Inc., a non-profit tax-exempt organization, are prepared on the accrual basis of accounting.

All fixed assets are recorded at cost if purchased and on estimated value if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.

Retirement and other employee benefit plans are available to all full time employees.

Cash and cash equivalents are considered to be all highly liquid debt instruments purchased with an original maturity of three months or less.

2. **Cash and Cash Equivalents Consist of:**

	OPERATING	PLANT
Petty Cash	358	0
Savings	8,880	6,840
Checking	20,331	0
	<u>29,445</u>	<u>6,840</u>

3. **Cash - Certificates of Deposit Consist of:**

	Amount
Amount	20,331
Maturity Date	9-23-91
Term	1 year
Rate	4.50%

**FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS**

4. Accounts Receivable - State and Federal Grants consist of:

Office of Women Services - Family Violence Program	37,583
DPH - Sexual Assault	4,977
Independent Living Project	12,697
Mental Health Center - In Home project	9,175
City of Alexandria	339
Office of Community Services - In Home Services	4,294
CVA - Sexual Assault	2,551
Rapides Parish Police Jury-ESGP	10,575
I.Q.L.T.A.	(592)
Children's Trust	297
Pre-School Children's Trust	1,099
CVA-Volunteer Co-ordinator	1,856
LA Commission on Law Enforcement - Sexual Assault Program	728
LA Commission on Domestic Violence	511
FEMA	2,169
	<u>88,632</u>

5. A Summary of Plant and Equipment follows:

Land	93,000
Building	80,565
Building and leasehold improvements	38,214
Office equipment and furniture	359,569
	571,348
Less: Accumulated depreciation	394,900
Book Value	176,448

6. Family Counseling does not contribute to the state's unemployment compensation fund but has elected to provide its employees unemployment coverage through a reimbursement program. Under this method the state processes all claims and pays benefits according to the Employment Security Law. It then bills Family Counseling each quarter for funds that it has expended. Funds set aside for this purpose are Board restricted.

7. Employee benefits - Family Counseling provides all full-time employees with immediate coverage of health insurance and dental insurance. The agency pays 80% of health and 60% of dental for all full-time employees. A defined contribution pension plan is also provided to all employees who have one year and 1,000 hours of employment and have reached their twenty-first birthday. Other related benefits included disability annuity, (1 year and 1,000 hours of

**FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS**

employment, and 21 years of age), disability insurance, (full-time, immediate coverage) and life insurance (full-time, immediate coverage)

Family Counseling funds these benefits on a monthly basis equal to 7% of employees' wages. For the current year, Family Counseling contributed \$55,307 toward these employee benefits.

9. Notes payable consists of a lease-purchase agreement for office equipment with a balloon payment due after 26 more monthly payments of 287.00 due May 2000. Payments due for the next 5 years are as follows:

FYE	1998	3,455
	1999	3,455
	2000	1,839
		<u>8,749</u>

9. Cooperative agreement between the Rapides Parish Police Jury (RPPJ) and Family Counseling Agency, Inc. (FCA). The RPPJ entered into an agreement with Central Louisiana State Hospital (CLSH) to renovate and take possession of building 82, unit 34 in Forest Glen located on the premises of CLSH. The RPPJ agreed to provide possession of this building to FCA to be used to provide a shelter for battered and homeless women and children. This agreement was signed on September 9, 1997 effective for a five (5) year period beginning December 1, 1998 with an option that has been renewed for another (5) year period. The rental value of this building (\$103,582.00 per year) is to be recorded as an in-kind contribution from the State of Louisiana and is to be used as a source for matching funds.
10. Contributed Services - A substantial number of unpaid volunteers have made significant contributions of their time to help the Agency accomplish its goal for its various programs. The value of this contributed time is not reflected in these statements since it is not susceptible to objective measurements or valuation.
11. Family Counseling implemented a code section 125 cafeteria plan as of May 1, 1993.
12. Schedule of Federal Awards and Other Grant Revenue:

NAME OF PROGRAM	FEDERAL	OTHER	TOTAL GRANT
Office of Women's Service Family Violence Program	33,000	131,217	164,260

**FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS**

NAME OF PROGRAM	FEDERAL	OTHER	TOTAL GRANT
State of Louisiana, Office of Human Services, Department of Health and Hospital, Division of Mental Health, In-Home Mental Health Services	83,952	25,076	109,028
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program	33,812	-0-	33,812
I.O.L.T.A. Grants Program, Louisiana Bar Foundation (Interest on Lawyer's Trust Accounts) Family Violence Program	-0-	8,837	8,837
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant	30,125	-0-	30,125
State of Louisiana, Department of Social Services, Office of Community Services In-Home Services Program	35,549	-0-	35,549
State of Louisiana, Office of Community Services, Children's Trust	-0-	4,213	4,213
State of Louisiana, Office of Community Services, Pre-School Children's Trust	-0-	5,000	5,000
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project for Adolescents in Foster Care	63,030	-0-	63,030
City of Alexandria Alexandria, Louisiana	-0-	3,960	3,960
State of Louisiana, Louisiana Commission of Law Enforcement and Administration of Criminal Justice, Crime Victim's Assistance, Sexual Abuse	38,664	7,666	46,330

FAMILY COUNSELING AGENCY, INC.
 NOTES TO FINANCIAL STATEMENTS

NAME OF PROGRAM	FEDERAL	OTHER	TOTAL GRANT
State of Louisiana, Central Louisiana State Hospital, Family Violence Program Building Provided Rent Free	0-	103,882	103,882
Family Emergency Management Assistance (FEMA)	4,268	0-	4,268
Louisiana Commission on Law Enforcement, Domestic Violence Counseling Program	7,485	1,874	9,359
Louisiana Commission on Law Enforcement, Sexual Assault Program	3,258	0-	3,258
Louisiana Commission on Law Enforcement, Domestic Violence Program	3,192	0-	3,192
Dubuis Fund, Sisters of Charity Houston, Texas (Total Grant \$50,000)	0-	51,299	51,299
United Way Venture Grant Domestic Violence and Youth Crime Prevention (Total Grant \$49,000)	0-	29,291	29,291
GRANT TOTALS	218,452	261,416	479,868