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FAMILY COUNSELING AGENCY, INC.

ALEXANDRIA, LOUISIANA

JUNE 30, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 9-18-96

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Board of Directors
Family Counseling Agency, Inc.
Alexandria, Louisiana

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statement of financial position of Family Counseling Agency, Inc. (a nonprofit organization) as of June 30, 1996, and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the agency'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, government auditing standards and OMB Circular A-133. These standards and OMB Circular A-133 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. Issued separately are reports on compliance and internal controls. 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, 1996, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made 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 federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Adler and Pias, L.L.P.
September 5, 1996

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Board of Directors
Family Counseling Agency, Inc.
Alexandria, Louisiana

INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS 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, 1995, and have issued our report thereon dated September 5, 1995.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133 "Audits of Institutions of Higher Education and Other Non-Profit Institutions." These 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 Family Counseling Agency, Inc. is the responsibility of Family Counseling Agency, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Family Counseling Agency Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on general compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, Family Counseling Agency, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph.

This report is intended for the information of the Board of Directors of Family Counseling Agency, Inc., its management, the Legislative Auditor of the State of Louisiana and the Compliance and Financial Officer of Subgrantee Grant Awards, State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Adler and Pias LLP

September 5, 1995

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Board of Directors
Family Counseling Agency, Inc.
Alexandria, Louisiana

REPORT ON SPECIFIC COMPLIANCE

We have audited the financial statements of Family Counseling Agency, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated September 5, 1996.

In connection with our audit of the financial statements of Family Counseling Agency, Inc. and with our consideration of Family Counseling Agency, Inc.'s control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133 "Audits of Institutions of Higher Education and Other Non-Profit Institutions", we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended June 30, 1996. As required by Circular A-133 we have performed auditing procedures to test compliance with the requirements governing the appropriateness of the program expenditures and the eligibility of the recipients that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Family Counseling Agency, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph.

The Agency has no major federal programs.

Final Year Findings None.

This report is intended for the information of the Board of Directors of Family Counseling Agency, Inc., its management, the Legislative Auditor of the State of Louisiana and the Compliance and Financial Officer of Subgrantee Grant Awards, State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Adler and Pias LLP

September 5, 1996

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Board of Directors
Family Counseling Agency, Inc.
Alexandria, Louisiana

REPORT ON GENERAL COMPLIANCE

We have audited the financial statements of Family Counseling Agency, Inc. as of and for the year ended June 30, 1999, and have issued our report thereon dated September 5, 1999.

We have applied procedures to test Family Counseling Agency, Inc.'s compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1999:

Political Activity

Civil Rights

Federal Financial Reports

Allowable Costs/Cost Principles

Drug-Free Workplace

Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget Circular A-133 "Audits of Institutions of Higher Education and Other Non-Profit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Family Counseling Agency, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance listed in the second paragraph of this report. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Board of Directors of Family Counseling Agency, Inc., its management, the Legislative Auditor of the State of Louisiana and the Compliance and Financial Officer of Subgrantee Grant Awards, State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Adrian and P. J. ...

September 3, 1996

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Board of Directors
Family Counseling Agency, Inc.
Alexandria, Louisiana

REPORT ON INTERNAL CONTROLS

We have audited the financial statements of Family Counseling Agency, Inc. as of and for the year ended June 30, 1998, and have issued our report thereon dated September 5, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards and OMB Circular Number A-133. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Family Counseling Agency, Inc. for the year ended June 30, 1998, we considered its internal control structure in order to determine our auditing procedures for the purposes of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. We obtained an understanding of the Agency's internal control structure through observation, questioning the Agency's executive director and bookkeeper, and the completion of a detailed internal control questionnaire. The Agency's control structure is sufficient to ensure compliance with laws and regulations that have a material impact on the financial statements and also to provide reasonable assurance that Federal awards are being managed in compliance with applicable laws and regulations.

The management of Family Counseling Agency, 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 internal control structure policies and procedures. The objectives of an 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 management's authorization and recorded properly to permit the preparation of financial statements 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.

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 operations that we consider to be material weaknesses as defined above.

Many of the Agency's various accounting functions are not divided but maintained by one employee. All disbursements are made by check and dual signatures required. Due to inherent limitations it would not be cost effective to provide sufficient employees to segregate the accounting functions. Accordingly, we assessed the control risk at maximum and did not rely on the Agency's internal controls in conducting our audit procedures.

This report is intended for the information of the Board of Directors of Family Counseling Agency, Inc., its management, the Legislative Auditor of the State of Louisiana and the Compliance and Financial Officer of Subgrantee Grant Awards, State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Orlando and Pina LLP

September 5, 1995

*AICPA Quality
Review Program*

*American Institute of
Certified Public Accountants*

Administrated in Louisiana by the

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November 4, 1993

To the Partners
Adler & Ples

We have reviewed the system of quality control for the accounting and auditing practice of Adler & Ples (the firm) in effect for the year ended June 30, 1993. Our review was conducted in conformity with standards for onsite quality reviews established by the American Institute of Certified Public Accountants. We tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests included a review of selected accounting and auditing engagements.

In performing our review, we have given consideration to the quality control standards issued by the AICPA. These standards indicate that a firm's system of quality control should be appropriately comprehensive and suitable designed in relation to the firm's size, organizational structure, operating policies, and the nature of its practices. They state that variance in individual performance can affect the degree of compliance with a firm's quality control system and, therefore, recognize that there may not be adherence to all policies and procedures in every case.

In our opinion, the system of quality control for the accounting and auditing practice of Adler & Ples in effect for the year ended June 30, 1993, met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards in the conduct of that practice.


Kenneth S. Folsom
Team Captain

Family Counseling Agency, Inc.
Statement of Financial Position
June 30, 1989

Assets	Operating Fund	Plant Fund	Totals
Cash and Cash Equivalents	9,308	6,661	15,969
Cash - Certificates of Deposit	21,200	0	21,200
Accounts Receivable - Clients	30,875	0	30,875
Accounts Receivable - State and Federal Grants	54,136	0	54,136
Allowance for Doubtful Accounts	(15,608)	0	(15,608)
Plant and Equipment (Book Value)		108,561	108,561
Other Assets - Deposits	1,328	0	1,328
Total Assets	<u>100,749</u>	<u>115,222</u>	<u>214,371</u>
Liabilities			
Accounts Payable	822	0	822
Accrued Payroll (Withholding)	1,377	0	1,377
Reserve for Self-Insurance(Unemployment)	20,972	0	20,972
Notes Payable	14,968	11,664	26,792
Unearned Revenue	512	0	512
Total Liabilities	<u>58,671</u>	<u>11,664</u>	<u>80,475</u>
Net Assets			
Net Assets - Restricted	0	6,006	6,006
Net Assets - Unrestricted	52,078	92,813	147,691
Total Net Assets	<u>52,078</u>	<u>98,819</u>	<u>163,666</u>
Total Liabilities and Net Assets	<u>100,749</u>	<u>115,222</u>	<u>214,371</u>

Family Counseling Agency, Inc.
Statement of Activities and Changes in Net Assets
for the year ended June 30, 1995

	Operating Fund	Plant Fund	Totals
Support and Revenue			
United Way	128,797	0	128,797
Governmental Agencies	517,102	0	517,102
Program Service Fee - Individuals	69,574	0	69,574
Program Service Fee - Employees	360	0	360
Foundation Revenues	18,800	0	18,800
Contributions	12,379	0	12,379
Investment Income	1,028	181	1,209
Special Events	398	0	398
Other	1,134	0	1,134
Total Support and Revenue	747,454	181	747,635
Expenses			
Counseling and Administrative and General	474,768	0	474,768
Turning Point	305,368	0	305,368
Depreciation	0	28,529	28,529
Total Expenses	780,136	28,529	808,665
Excess(Deficit) of Support and Revenue over Expenses	(32,702)	(27,948)	(60,650)
Net Assets - Beginning of Period	307,312	117,134	424,446
Transfers	(12,532)	12,532	0
Net Assets - End of Period	294,780	129,666	424,446

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

Family Counseling Agency, Inc.
Statement of Cash Flows
for the year ended June 30, 1988

INCREASE (Decrease) in Cash and Cash Equivalents:

	Operating Fund	Plant Fund	Totals
Cash Flows From Operating Activities:			
Excess (Deficit) of Support and Revenue over Expenses	(32,702)	(27,848)	(60,550)
Adjustments to Reconcile Net Income to Net Cash Provided by Operations:			
Depreciation	0	28,029	28,029
Changes in Assets and Liabilities:			
Accounts Receivable	18,813	0	18,813
Allowance for Doubtful Accounts	3,048	0	3,048
Accounts Payable	(1,102)	0	(1,102)
Accrued Payroll Withholding	(401)	0	(401)
Reserve for Self - Insurance (Unemployment)	804	0	804
Unearned Revenue	(2,925)	0	(2,925)
Total Adjustments	13,958	28,029	41,987
Net Cash Provided by Operating Activities	(18,744)	101	(18,643)
Cash Flows From Investing Activities:			
Certificate of Deposit	(885)	0	(885)
Capital Expenditures	0	(18,044)	(18,044)
Net Cash Provided by Investing Activities	(885)	(18,044)	(18,929)
Cash Flows From Financing Activities:			
Notes Payable	(12)	3,513	3,501
Transfers Between Funds	(12,544)	12,544	0
Net Cash Provided by Financing Activities	(12,544)	16,057	3,513
Net Change in Cash and Cash Equivalents	(32,133)	102	(31,971)
Cash and Cash Equivalents - Beginning	41,151	6,476	47,627
Cash and Cash Equivalents - Ending	8,018	6,578	14,596

Family Counseling Agency, Inc.
 Statement of Functional Expenses
 for the year ended June 30, 1996

	Counseling, Administrative And General	Tuning Fees	Totals
Salaries	336,266	102,701	438,967
Employee Benefits	38,141	11,790	49,931
Payroll Taxes	29,721	10,501	40,222
Workmans Compensation Insurance	3,269	0	3,269
Professional Fees	500	169	669
Occupancy	14,400	121,804	136,204
Telephone	6,780	3,117	9,897
Postage	2,007	690	2,697
Dues, Subscriptions and Printing	1,910	921	2,831
Travel, Conferences and Training	14,410	2,433	16,843
Assistance to Individuals	7,503	11,726	19,229
Supplies	8,683	4,704	14,447
Audit	3,818	662	4,500
Insurance - Property and Liability	4,655	2,042	6,697
Equipment Rental and Maintenance	503	688	1,191
Advertising and Promotion	1,431	322	1,753
Alarm Service	404	130	540
Special Events	0	0	0
Other Expenses	1,318	1,094	2,412
Total Expenses	<u>674,288</u>	<u>305,390</u>	<u>979,678</u>

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

FAMILY COUNSELING AGENCY
SCHEDULE OF FEDERAL AWARDS AND OTHER GRANT REVENUE
FOR THE YEAR ENDED JUNE 30, 1998

NAME OF PROGRAM	CFDA NUMBER	FEDERAL	OTHER	TOTAL GRANT
Office of Women's Service Family Violence Program 7-1-95 through 6-30-98	63.67	21,074	103,185	124,259
State of Louisiana, Office of Human Services, Department of Health and Hospital, Division of Mental Health, In Home Mental Health services 7-1-85 through 6-30-98	63.959	98,662	13,494	112,156
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program 7-1-95 through 6-30-97	14.231	14,019	-0-	14,019
I.O.L.T.A. Grants Program, Louisiana Bar Foundation (Interest on Lawyer's Trust Accounts) Family Violence Program 1-1-95 through 12-31-98	NA	-0-	3,909	3,909
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant 7-1-85 Through 6-30-98	13.991	9,479	-0-	9,479
State of Louisiana, Department of Social Services, Office of Community Services In-Home Services Program 7-1-85 Through 6-30-98	63.667	46,813	-0-	46,813

FAMILY COUNSELING AGENCY
SCHEDULE OF FEDERAL AWARDS AND OTHER GRANT REVENUE
FOR THE YEAR ENDED JUNE 30, 1995

NAME OF PROGRAM	CFDA NUMBER	FEDERAL	OTHER	GRANT
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project for Adolescents in Foster Care 7-1-95 Through 6-30-96	93.674	64,043	-0-	64,043
City of Alexandria Alexandria, Louisiana	N/A	-0-	3,960	3,960
State of Louisiana, Louisiana Commission of Law Enforcement and Administration of Criminal Justice, Crime Victim's Assistance, Sexual Abuse 10-1-94 through 9-30-95	16.575	29,315	-0-	29,315
State of Louisiana, Central Louisiana State Hospital, Family Violence Program Building Provided Rent Free	N/A	-0-	103,882	103,882
Family Emergency Management Assistance (FEMA) 7-1-95 through 6-30-95	93.623	5,092	-0-	5,092
<u>GRANT TOTALS</u>		<u>288,761</u>	<u>228,421</u>	<u>517,182</u>

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

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.

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 a maturity of three months or less.

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

	OPERATING	PLANT
Petty Cash	200	0-
Savings	8,408	6,661
Checking	<u>400</u>	<u>0-</u>
	2,008	6,661

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

	OPERATING
Amount	\$1,300
Maturity Date	9-23-96
Term	1 year
Rate	5.25%

4. **Accounts Receivable - State and Federal Grants Consist of:**

Office of Women Services - Family Violence Program	34,759
OPH - Sexual Assault	799
Independent Living Project	5,455
Mental Health Center - In home project	7,173
City of Alexandria	330
Office of Community Services - In Home Services	850
CVA - Sexual Assault	2,142
Rapides Parish Police Jury-ESGP	<u>2,659</u>
	54,136

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

5. A Summary of Plant and Equipment Follows:

Land	10,000
Building	86,368
Building and leasehold improvements	38,879
Office equipment and furniture	152,012
	287,259
Less: Accumulated depreciation	174,298
Book Value	108,961

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 80% of dental for all full-time employees. A defined contributions 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 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 \$47,901 toward these employee benefits.

8. Notes payable consists of a lease-purchase agreement for office equipment with a bargain payment due after 41 more monthly payments of 287.50 due May 2000. Payments due for the next 5 years are as follows:

FrE	1997	3,455
	1998	3,455
	1999	3,455
	2000	1,639
		11,904

Note Payable-Operating Fund consist of a revolving line of credit loan for working capital purposes secured by the agency's certificate of deposit.

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

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, 1991 effective for a five (5) year period beginning December 1, 1990 with an option that has been renewed for another (5) year period. The rental value of this building (\$108,862.00 per year) is to be received 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.