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FAMILY COUNSELING AGENCY, INC.

ALEXANDRIA, LOUISIANA

JUNE 30, 1999

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 ~~SEP 1 1999~~

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MEMBERS
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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. as of June 30, 1999, 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, 1999, 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 13, 1999 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 Peon, LLP

September 13, 1999

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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, 1999, and have issued our report thereon dated September 13, 1999. 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.

Summary of Prior Year Findings

There were no prior year findings or management letter comments for FYE 6-30-98.

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 13, 1999

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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, 1999. 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 grants 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 referred 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, 1999.

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.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS IN ACCORDANCE WITH OMB CIRCULAR A-133

1. Summary of auditor's results
 - a. Financial statement opinion-unqualified.
 - b. There were no reportable conditions in internal control.
 - c. There were no instances of noncompliance which is material to the financial statements.
 - d. There were no reportable conditions in internal control over major programs.
 - e. Report on compliance for major programs-unqualified opinion.
 - f. There were no audit findings which are required to be reported in accordance with .510a.
 - g. See "Notes to Financial Statements" note 12 for schedule of federal awards and other grant revenue.
 - h. Type A programs - \$300,000 and larger.
Type B programs - under \$300,000.
 - i. The auditee qualified as a low-risk.
2. There were no findings relating to the financial statements which are required to be reported in accordance with GAGAS.
3. There were no findings or questioned costs for federal awards which are required to be reported.

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 Pisoni, LLP
September 13, 1999

Family Counseling Agency, Inc.
Statement of Financial Position
June 30, 1999

<u>Assets</u>	<u>Operating Fund</u>	<u>Plant Fund</u>	<u>Totals</u>
Cash and Cash Equivalents	127,123	7,222	134,345
Cash - Certificate of Deposit	24,428	0	24,428
Accounts Receivable - Clients	43,876	0	43,876
Accounts Receivable - State and Federal Grants	124,943	0	124,943
Allowance for Doubtful Accounts	(23,265)	0	(23,265)
Prepaid Expenses	5,873	0	5,873
Plant and Equipment (Book Value)	0	132,231	132,231
Total Assets	302,978	139,453	442,431
 <u>Liabilities</u>			
Accounts Payable	54,305	1,431	55,736
Accrued Payroll Withholding	8,482	0	8,482
Reserve for Self-Insurance(Unemployment)	20,096	0	20,096
Notes Payable	0	15,092	15,092
Unearned Revenue	22,437	0	22,437
Total Liabilities	105,320	16,523	121,843
 <u>Net Assets</u>			
Unrestricted	177,562	0	177,562
Temporarily Restricted	20,096	7,222	27,318
Permanently Restricted	0	115,708	115,708
Total Net Assets	197,658	122,930	320,588
Total Liabilities and Net Assets	302,978	139,453	442,431

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

Family Counseling Agency, Inc.
Statement of Activities
for the year ended June 30, 1999

<u>Support and Revenue</u>	<u>Operating Fund</u>	<u>Plant Fund</u>	<u>Totals</u>
United Way	115,711	0	115,711
Governmental Agencies	881,761	0	881,761
Program Service Fee - Individuals	68,232	0	68,232
Foundation Revenues	77,838	0	77,838
Contributions	41,679	0	41,679
Investment Income	1,230	185	1,415
Special Events	1,715	0	1,715
M.R.T.	45	0	45
Other	1,276	0	1,276
Total Support and Revenue	1,189,487	185	1,189,672
 <u>Expenses</u>			
Counseling and Administrative and General	534,838	0	534,838
Turning Point	521,934	0	521,934
Depreciation	0	31,850	31,850
Total Expenses	1,056,772	31,850	1,088,622
Excess(Deficit) of Support and Revenue over Expenses	132,715	(31,665)	101,050
Net Assets - Beginning of Period	118,729	100,809	219,538
Transfers	(53,786)	53,786	0
Net Assets - End of Period	197,658	122,930	320,588

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, 1999

Increase (Decrease) in Cash and Cash Equivalents

	Operating Fund	Plant Fund	Totals
<u>Cash Flows From Operating Activities:</u>			
Excess (Deficit) of Support and Revenue over Expenses	132,715	(31,665)	101,050
Adjustments to Reconcile Net Income to Net Cash Provided by Operations:			
Depreciation	0	31,850	31,850
Loss(Gain) on Disposal of Property	0	0	0
Changes in Assets and Liabilities:			
Accounts Receivable	(29,655)	0	(29,655)
Allowance for Doubtful Accounts	(8,317)	0	(8,317)
Prepaid Expenses	(5,873)	0	(5,873)
Other Assets - Deposits	0	0	0
Accounts Payable	54,282	(651)	53,631
Accrued Payroll Withholding	6,717	0	6,717
Reserve for Self - Insurance (Unemployment)	(3,027)	0	(3,027)
Unearned Revenue	21,475	0	21,475
Total Adjustments	35,602	31,199	66,801
Net Cash Provided by Operating Activities	168,317	(466)	167,851
<u>Cash Flows From Investing Activities:</u>			
Certificate of Deposit	(1,078)	0	(1,078)
Capital Expenditures	0	(49,019)	(49,019)
Net Cash Provided by Investing Activities	(1,078)	(49,019)	(50,097)
<u>Cash Flows From Financing Activities:</u>			
Notes Payable	0	(4,116)	(4,116)
Transfers Between Funds	(53,786)	53,786	0
Net Cash Provided by Financing Activities	(53,786)	49,670	(4,116)
Net Change in Cash and Cash Equivalents	113,453	185	113,638
Cash and Cash Equivalents - Beginning	13,670	7,037	20,707
Cash and Cash Equivalents - Ending	127,123	7,222	134,345
<u>Supplemental Disclosure:</u>			
Income Taxes Paid	0	0	0
Interest Paid	1	0	1

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, 1999

	Counseling, Administrative And General	Turning Point	Totals
Salaries	361,878	265,830	627,708
Employee Benefits	36,716	22,981	59,697
Payroll Taxes	25,724	21,876	47,600
Workmans Compensation Insurance	3,844	0	3,844
Professional Fees/Contracts	0	3,533	3,533
Occupancy	15,554	126,458	142,012
Telephone	7,867	6,528	14,395
Postage	3,314	1,016	4,330
Dues, Subscriptions and Printing	2,633	1,778	4,411
Travel, Conferences and Training	31,920	14,636	46,556
Assistance to Individuals	9,352	27,824	37,176
Supplies	14,838	13,950	28,788
Audit	3,500	0	3,500
Insurance - Property and Liability	12,375	1,471	13,846
Equipment Rental and Maintenance	0	4,163	4,163
Advertising and Promotion	3,249	4,281	7,530
Alarm Service	495	0	495
Special Events	1,048	1,861	2,909
Deposits - Rent and Utilities	0	2,410	2,410
Purchase of Equipment	22,325	25,472	47,797
Service Contracts - Equip.	4,580	0	4,580
Other Expenses	1,940	1,338	3,278
Transfer to Capital Campaign Fund	(28,314)	(25,472)	(53,786)
Total Expenses	534,838	521,934	1,056,772

FAMILY COUNSELING AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>NAME OF PROGRAM</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURE</u>
Office of Women's Service Family Violence Program 7-1-98 through 6-30-99	93.67	66,249
State of Louisiana, Office of Human Services, Department of Health and Hospital, Division of Mental Health, In Home Mental Health Services 7-1-98 through 6-30-99	93.958	109,028
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program 7-1-97 through 6-30-99	14.231	38,195
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant 7-1-98 through 6-30-99	13.991	68,278
State of Louisiana, Department of Social Services, Office of Community Services In-Home Services Program 7-1-98 through 6-30-99	93.667	47,260
Louisiana Commission on Law Enforcement, Spouse Abuse 10-1-97 through 11-15-98, 11-16-98 through 9-30-99	16.575	108,945
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project 7-1-98 through 6-30-99	93.674	67,000
State of Louisiana, Louisiana Commission of Law Enforcement, Sexual Abuse 10-1-97 through 9-30-98, 10-1-98 through 9-30-99	16.575	34,358
Federal Emergency Management Assistance (FEMA) 10-1-97 through 9-30-98, 10-1-98 through 9-30-99	83.523	5,515

FAMILY COUNSELING AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>NAME OF PROGRAM</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURE</u>
Louisiana Commission on Law Enforcement, Sexual Assault Program 10-1-97 through 7-31-98, 8-1-98 through 6-30-99	16.588	35,498
Louisiana Commission on Law Enforcement, Domestic Violence Program 10-1-97 through 9-30-98, 10-1-98 through 9-30-99	16.588	16,786
<u>GRANT TOTALS</u>		<u>597,112</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.

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:

	<u>OPERATING</u>	<u>PLANT</u>
Petty Cash	250	-0-
Savings	9,130	7,222
Checking	<u>117,743</u>	<u>-0-</u>
	<u>127,123</u>	<u>7,222</u>

3. Cash - Certificates of Deposit Consist of:

	<u>Hibernia</u>
Amount	24,428
Maturity Date	9-23-99
Term	1 year
Rate	4.75%

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

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

Office of Women Services - Family Violence Program	29,684
OPH - Sexual Assault	25,306
Independent Living Project	13,009
Mental Health Center - In home project	7,693
Office of Community Services - In Home Services	4,216
FEMA	1,071
Rapides Parish Police Jury-ESGP	15,278
Volunteers of America - North LA	4,329
Children's Trust	2,768
I.O.L.T.A.	(2,353)
LA Commission on Law Enforcement - Sexual Abuse	5,304
LA Commission on Law Enforcement - Sexual Assault Program	7,971
LA Commission on Law Enforcement - Domestic Violence Program	233
LA Commission on Law Enforcement - Spouse Abuse	<u>10,434</u>
	<u>124,943</u>

5. A Summary of Plant and Equipment Follows:

Land	10,000
Building	80,363
Building and leasehold improvements	48,804
Office equipment and furniture	<u>199,590</u>
	338,757
Less: Accumulated depreciation	<u>206,526</u>
Book Value	<u>132,231</u>

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

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 \$59,697 toward these employee benefits.

8. Notes payable consists of a lease purchase agreement for office equipment. Payments due for the next 5 years are as follows:

FYE	6-30-00	4,116
	6-30-01	4,116
	6-30-02	4,116
	6-30-03	<u>2,744</u>
		<u>15,092</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, 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 (\$103,882.00 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:

<u>NAME OF PROGRAM</u>	<u>FEDERAL</u>	<u>OTHER</u>	<u>TOTAL GRANT</u>
Office of Women's Service Family Violence Program	66,249	137,582	203,831

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

<u>NAME OF PROGRAM</u>	<u>FEDERAL</u>	<u>OTHER</u>	<u>TOTAL GRANT</u>
State of Louisiana, Office of Human Services, Department of Health and Hospital, Division of Mental Health, In-Home Mental Health Services	109,028	-0-	109,028
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program	38,195	-0-	38,195
I.O.L.T.A. Grants Program, Louisiana Bar Foundation (Interest on Lawyer's Trust Accounts) Family Violence Program	-0-	4,566	4,566
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant	68,278	-0-	68,278
State of Louisiana, Department of Social Services, Office of Community Services In-Home Services Program	47,260	-0-	47,260
State of Louisiana, Office of Community Services, Children's Trust	-0-	9,847	9,847
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project	67,000	-0-	67,000
State of Louisiana, Department of Public Safety and Corrections, Office of Youth Development	-0-	24,442	24,442
State of Louisiana, Cental Louisiana State Hospital, Family Violence Program Building Provided Rent Free	-0-	103,882	103,882

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

<u>NAME OF PROGRAM</u>	<u>FEDERAL</u>	<u>OTHER</u>	<u>TOTAL GRANT</u>
Federal Emergency Management Assistance (FEMA)	5,515	-0-	5,515
Louisiana Commission on Law Enforcement, Domestic Violence Program	16,786	-0-	16,786
Louisiana Commission on Law Enforcement, Sexual Assault Program	35,498	-0-	35,498
Louisiana Commission on Law Enforcement, Sexual Abuse Program	34,358	-0-	34,358
Louisiana Commission on Law Enforcement - Spouse Abuse	108,945	-0-	108,945
Volunteers of America, North Louisiana	-0-	4,329	4,329
<u>GRANT TOTALS</u>	<u>597,112</u>	<u>284,648</u>	<u>881,760</u>

13. Significant Concentrations of Credit Risk:
Family Counseling Agency, Inc. maintains cash balances and a certificate of deposit at one financial institution. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. At June 30, 1999 the total deposits were \$149,733.