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FAMILY COUNSELING AGENCY, INC.

ALEXANDRIA, LOUISIANA

JUNE 30, 2001

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ing office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/10/01

CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Report on Compliance and on Internal Control Over Financial Reporting	3-4
Report on Compliance With Requirements Applicable to Each Major Program	5-7
Statement of Financial Position	8
Statement of Activities	9
Statement of Cash Flows	10
Statement of Functional Expenses	11
Schedule of Expenditures of Federal Awards	12-13
Notes to Financial Statements	14-18

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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, 2001, 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. These 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, 2001, 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 19, 2001 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.

Arthur Andersen LLP
September 19, 2001

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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, 2001, and have issued our report thereon dated September 19, 2001. 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 6-30-00.

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.

Walter and Pina, LLP

September 19, 2001

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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, 2001. 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. These 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, 2001.

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 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 revenues.
 - 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 criteria. However, this report is a matter of public record and its distribution is not limited.

Charles W. Holt, Ph.D., ICF

September 19, 2001

Family Counseling Agency, Inc.
Statement of Financial Position
June 30, 2001

Assets	Operating Fund	Plant Fund	Totals
Cash and Cash Equivalents	210,223	408,825	619,048
Accounts Receivable - Clients	6,578	0	6,578
Accounts Receivable - State and Federal Grants	195,047	0	195,047
Allowance for Doubtful Accounts	(1,750)	0	(1,750)
Plant and Equipment (Book Value)	0	98,788	98,788
Total Assets	410,043	508,613	918,656
Liabilities			
Accounts Payable	26,438	0	26,438
Accrued Payroll Withholding	7,278	0	7,278
Reserve for Sick Insurance(Unemployment)	17,571	0	17,571
Notes Payable	0	6,860	6,860
Unearned Revenue	29,487	0	29,487
Total Liabilities	81,087	6,860	87,947
Net Assets			
Unrestricted	292,578	0	292,578
Temporarily Restricted	47,308	408,825	456,133
Permanently Restricted	0	52,908	52,908
Total Net Assets	339,886	518,833	858,719
Total Liabilities and Net Assets	421,043	525,693	946,736

This document is an integral part of the financial statements.

Family Counseling Agency, Inc.
Statement of Activities
for the year ended June 30, 2001

	Operating Fund	Plant Fund	Totals
Support and Revenue			
United Way	123,069	0	123,069
Governmental Agencies	931,211	0	931,211
Program Service Fee - Individuals	66,486	0	66,486
Foundation Revenues	88,782	400,900	489,700
Contributions	33,619	0	33,619
Investment Income	5,488	18,973	24,461
Other	711	0	711
Total Support and Revenue	1,249,366	419,873	1,669,240
Expenses			
Counseling and Administrative and General	630,383	0	630,383
Turning Point	540,987	0	540,987
Depreciation	0	32,856	32,856
Total Expenses	1,171,369	32,856	1,204,224
Excess(Deficit) of Support and Revenue over Expenses	77,997	386,410	464,410
Net Assets - Beginning of Period	269,027	106,346	365,373
Transfers	(27,060)	27,060	0
Net Assets - End of Period	241,967	133,406	375,373

See accompanying notes as an integral part of these financial statements.

Family Counseling Agency, Inc.
 Statement of Cash Flows
 for the year ended June 30, 2003

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	77,997	385,419	463,416
Adjustments to Reconcile Net Income to Net Cash Provided by Operations:			
Depreciation	0	32,655	32,655
Changes in Assets and Liabilities:			
Accounts Receivable	(25,987)	0	(25,987)
Allowance for Doubtful Accounts	757	0	757
Prepaid Expenses	0	0	0
Accounts Payable	(27,657)	0	(27,657)
Accrued Payroll Withholding	(247)	0	(247)
Reserve for Sick - Insurance (Unemployment)	(1,180)	0	(1,180)
Unearned Revenue	(2,385)	0	(2,385)
Total Adjustments	(56,699)	32,655	(24,044)
Net Cash Provided by Operating Activities	21,298	418,074	440,372
Cash Flows From Investing Activities:			
Certificate of Deposit	0	0	0
Capital Expenditures	0	(22,652)	(22,652)
Net Cash Provided by Investing Activities	0	(22,652)	(22,652)
Cash Flows From Financing Activities:			
Notes Payable	0	(4,117)	(4,117)
Transfers Between Funds	(27,655)	27,655	0
Net Cash Provided by Financing Activities	(27,655)	22,538	(4,117)
Net Change in Cash and Cash Equivalents	(5,357)	418,073	412,716
Cash and Cash Equivalents - Beginning	234,954	7,892	242,846
Cash and Cash Equivalents - Ending	229,597	486,965	716,562
Supplemental Disclosures:			
Income Taxes Paid	0	0	0
Interest Paid	0	0	0

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, 2001

	Counseling, Administrative And General	Training Fund	Totals
Salaries	426,304	204,269	710,580
Employee Benefits	37,237	26,182	63,419
Payroll Taxes	33,484	21,209	54,703
Workers Compensation Insurance	2,668	1,161	3,829
Rod Debt	788	0	788
Contract Labor	680	571	1,251
Professional Fees/Contracts	5,635	4,379	12,213
Occupancy	16,090	129,275	148,265
Telephone	9,633	9,170	19,708
Postage	2,460	1,460	3,915
dues, Subscriptions and Printing	684	2,457	3,140
Travel, Conferences and Training	20,189	18,237	40,471
Assistance to Individuals	18,930	15,935	34,026
Supplies	16,947	11,144	31,091
Audit	2,080	1,820	4,900
Insurance - Property and Liability	11,773	6,007	17,780
Equipment Rental and Maintenance	10,010	410	10,420
Advertising and Promotion	803	321	974
Alarm Service	520	204	723
Special Events	3,536	2,346	5,884
Deposits - Rent and Utilities	0	2,401	2,401
Purchase of Equipment	5,205	7,167	12,600
Service Contracts - Equip.	4,462	468	4,932
Bank Charges	341	24	365
Consultant Fees	2,990	0	2,990
Auto Expenses	261	3,214	3,475
Other Expenses	1,362	(2)	1,360
Transfer to Capital Campaign Fund	(19,871)	(7,167)	(27,038)
Total Expenses	633,363	540,987	1,174,350

**FAMILY COUNSELING AGENCY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2001**

<u>NAME OF PROGRAM</u>	<u>GFDA NUMBER</u>	<u>EXPENDITURE</u>
Office of Women's Service Family Violence Program 7-1-99 through 6-30-2001	93.67	71,026
State of Louisiana, Office of Human Services, Department of Health and Hospital, Division of Mental Health, In-Home Mental Health Services 7-1-00 through 6-30-01	93.658	65,790
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program 7-1-99 through 6-30-2001	14.201	20,500
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant, 10-1-00 through 9-30-02	13.991	73,527
State of Louisiana, Department of Social Services, Office of Community Services-In-Home Services Program 7-1-99 through 6-30-2002	93.667	47,260
Louisiana Commission on Law Enforcement, Spouse Abuse 10-1-00 through 9-30-00, 10-1-00 through 12-31-01	16.575	62,094
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project 7-1-00 through 6-30-01	93.674	66,400
State of Louisiana, Louisiana Commission of Law Enforcement, Sexual Abuse 10-1-99 through 9-30-00, 10-1-00 through 9-30-01	16.575	39,665
Federal Emergency Management Assistance (FEMA) 10-1-99 through 9-30-00, 10-1-00 through 9-30-01	93.523	5,590

**FAMILY COUNSELING AGENCY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2001**

<u>NAME OF PROGRAM</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURE</u>
Louisiana Commission on Law Enforcement, Sexual Assault Program 3-1-00 through 9-30-01	16.566	34,424
Louisiana Commission on Law Enforcement, Domestic Violence Program 10-1-00 through 9-30-01	16.566	22,239
Louisiana Education Department, Emergency Food Program 12-1-00 through 9-30-01	10.558	7,762
GRANT TOTALS:		63,515

**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. These 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 an 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-
Money Market	119,448	428,925
Checking	<u>99,527</u>	<u>-0-</u>
	219,225	428,925

3. The carrying amounts of cash and cash equivalents and money market funds approximate fair values because of the short maturities of these instruments.

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

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

Office of Women Services - Family Violence Program	36,443
OP11 - Sexual Assault	6,921
Independent Living Project	6,619
Mental Health Center - In home project	48,210
Office of Community Services - In Home Services	6,344
FEMA	4,245
Rapides Parish Police Jury-ESGP	1,263
Volunteers of America - North LA	21,448
Children's Trust	1,356
LA Commission on Law Enforcement - Sexual Abuse	4,443
LA Commission on Law Enforcement - Sexual Assault Program	5,005
LA Commission on Law Enforcement - Domestic Violence Program	6,391
LA Commission on Law Enforcement - Spouse Abuse	10,495
LA Education Dept. - Emergency Food Program	2,397
Mental Health - Mentor Program	34,887
	<u>198,937</u>

5. A Summary of Plant and Equipment Follows:

Land	10,000
Building	80,263
Building and household improvements	68,322
Office equipment and furniture	232,529
	<u>391,114</u>
Less: Accumulated depreciation	261,546
Book Value	<u>129,568</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. For the current year, Family Counseling contributed \$63,410 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	6-30-02	4,116
	6-30-03	<u>2,766</u>
		<u>6,882</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 R2, 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 options that have since been renewed. The rental value of this building (\$103,862.00 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 those services which meet the criteria for recognition under SFAS No. 116 have been recorded in the Statement of Activities.
11. Family Counseling operates on a cost reimbursement plan for grants provided by Louisiana and the Federal Government. These grants are not presented as temporary restrictions since funds are not received in advance of disbursements.
12. Schedule of Federal Awards and Other Grant Revenue:

NAME OF PROGRAM	FEDERAL	OTHER	TOTAL GRANT
Office of Women's Service Family Violence Program	71,028	175,588	246,616

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	95,700	-0-	95,700
Rapides Parish Police Jury Emergency Shelter Grant Domestic Violence Program	20,500	-0-	20,500
L.O.L.T.A. Grants Program, Louisiana Bar Foundation (Interest on Lawyer's Trust Accounts) Family Violence Program	-0-	5,902	5,902
State of Louisiana, Department of Health and Hospital, Office of Public Health, Rape Crisis Grant	72,527	-0-	72,527
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-	10,000	10,000
State of Louisiana, Department of Social Services, Office of Community Services, Independent Living Project	68,400	-0-	68,400
State of Louisiana, Central Louisiana State Hospital, Family Violence Program Building Provided Rent Free	-0-	103,882	103,882
Federal Emergency Management Assistance (FEMA)	5,000	-0-	5,000
Louisiana Commission on Law Enforcement, Domestic Violence Program	22,730	-0-	22,730

FAMILY COUNSELING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS

NAME OF PROGRAM	FEDERAL	OTHER	TOTAL GRANT
Louisiana Commission on Law Enforcement, Sexual Assault Program	34,424	-0-	34,424
Louisiana Commission on Law Enforcement, Sexual Abuse Program	29,985	-0-	29,985
Louisiana Commission on Law Enforcement - Spouse Abuse	62,994	-0-	62,994
Volunteers of America, North Louisiana	-0-	45,817	45,817
Louisiana Education Department Emergency Food Program	7,792	-0-	7,792
State of Louisiana (Dept. of Health and Hospitals, Office of Mental Health, Monitor Program)	-0-	34,867	34,867
Christus Free Care Grant	-0-	17,352	17,352
GRANT TOTALS	209,515	202,698	412,213

13. **Significant Concentrations of Credit Risk:**

Family Counseling Agency, Inc. maintains cash balances and money market funds in the amount of \$645,900. This is \$245,900 in excess of FDIC insured limits.

14. **Other:**

On July 19, 2000, Family Counseling received a grant in the amount of \$400,000. These funds will be classified as temporarily restricted for an anticipated future building program.