



**BOTSCH AND
ASSOCIATES, CPA'S, LLC**

—AND—

H. KEITH BOTSCH, CPA

Carmi
McLeansboro

October 30, 2006

**Independent Auditors' Report
and "In Relation To" Opinion
on CFR Schedules and Grant Report**

Board of Directors
Family Counseling Center, Inc.
P.O. Box 759
Golconda, IL 62938

We have audited the accompanying statement of financial position of the Family Counseling Center, Inc. (a nonprofit corporation) as of June 30, 2006, and the related statement of activities and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of Family Counseling Center, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year's summarized comparative information has been derived from the corporation's 2005 financial statements and in our report dated November 16, 2005, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 the 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 the Family Counseling Center, Inc. as of June 30, 2006, and the results of its activities, changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 30, 2006, on our consideration of the Family Counseling Center, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of Family Counseling Center, Inc. taken as a whole. The supplementary information including the "Schedule of Program Costs" in the accompanying Consolidated Financial Report for the State of Illinois fiscal year ended June 30, 2006 as required by the Illinois Department of Human Services; and the Grant Report for the State of Illinois fiscal year ended June 30, 2006 as required by the Illinois Department of Human Services is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Robert J. Associates, CPA's, LLC

Certified Public Accountants

113 E. Main St.
Carmi, IL 62821
(618) 382-4151