

**TENTH JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SERVICES  
NATCHITOCHEs, LOUISIANA  
FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 3.31.04

TENTH JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SERVICES  
NATCHITOCHES, LOUISIANA  
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We have compiled the accompanying basic financial statements of the Tenth Judicial District Court, Families in Need of Services, Natchitoches, Louisiana, as of and for the year ended December 31, 2003, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the basic financial statements, they might influence the user's conclusions about the Tenth Judicial District Court, Families in Need of Services' financial position and results of operations. Accordingly, these basic financial statements are not designed for those who are not informed about such matters.

## *Hines, Jackson & Hines*

Natchitoches, Louisiana  
March 10, 2004

EXHIBIT A

TENTH JUDICIAL DISTRICT COURT  
FAMILIES IN NEED OF SERVICES  
NATCHITOCHE, LOUISIANA  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2003

<u>ASSETS</u>	
Current Assets	
Cash	\$ 2,084
Receivables	<u>2,083</u>
Total Current Assets	4,167
Noncurrent Assets	
Capital assets, net	<u>0</u>
Total Assets	<u>\$ 4,167</u>
<u>LIABILITIES AND NET ASSETS</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ <u>1,925</u>
Total Liabilities	1,925
<u>NET ASSETS</u>	
Investment in capital assets, net of related debt	0
Unrestricted	<u>2,242</u>
Total Net Assets	<u>2,242</u>
Total Liabilities and Net Assets	<u>\$ 4,167</u>

See accompanying accountants' report.

EXHIBIT B

TENTH JUDICIAL DISTRICT COURT  
 FAMILIES IN NEED OF SERVICES  
 NATCHITOCHEES, LOUISIANA  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenues and Changes in Net Assets</u>
General Government					
Travel	\$ 429	\$ 0	\$ 429	\$ 0	\$ 0
Operating services	24,598	0	24,571	0	(27)
Professional services	500	0	0	0	(500)
	<u>\$ 25,527</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>(527)</u>
<b>Total General Government</b>					
General Revenues					
Court fees					<u>1,769</u>
<b>Total General Revenues</b>					<u>1,769</u>
Change in Net Assets					1,242
Net Assets, Beginning of year					<u>1,000</u>
Net Assets, End of year					<u>\$ 2,242</u>

See accompanying accountants' report.