

BEAUREGARD PARISH CLERK OF COURT
DeRidder, Louisiana

ANNUAL FINANCIAL REPORT
June 30, 2001

TABLE OF CONTENTS

	Statement	Schedules	Page
INDEPENDENT AUDITOR'S REPORT			1-2
GENERAL PURPOSE FINANCIAL STATEMENTS: (COMBINED STATEMENTS - OVERVIEW)			3
Combined Balance Sheet - All Fund Types and Account Group	A		4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type - General Fund	B		5-6
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund	C		7-8
Notes to Financial Statements			9-16
SUPPLEMENTAL INFORMATION SCHEDULE			17
Fiduciary Fund Type			18
Schedule of Changes in Deposits		1	19
Report on Compliance and on Internal Control Over Financial Reporting Based on An Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>			20-21

John A. Windham, CPA

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
DeRidder, Louisiana

I have audited the accompanying general purpose financial statements of the Beauregard Parish Clerk of Court, a component unit of the Beauregard Parish Police Jury, as of and for the year ended June 30, 2001 as listed in the table of contents. These general purpose financial statements are the responsibility of the Beauregard Parish Clerk of Court management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

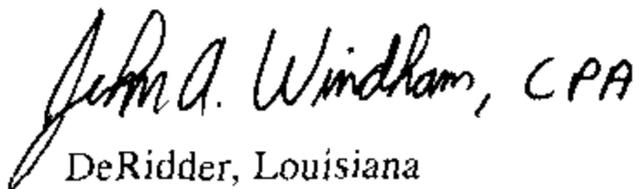
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Beauregard Parish Clerk of Court, as of June 30, 2001 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 21, 2001 on my consideration of the Beauregard Parish Clerk of Court's internal control over financial reporting and my test 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 my audit.

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
DeRidder, Louisiana

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Beauregard Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Handwritten signature of John A. Windham, CPA in cursive script.

DeRidder, Louisiana

December 21, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

BEAUREGARD PARISH CLERK OF COURT
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 June 30, 2001

	Governmental Fund Type
	General Fund
ASSETS	
Cash	\$ 320,358
Accounts receivable:	
Recordings	12,407
Cancellations	600
Mortgage certificates	1,401
Notarial fees	1,401
Certified copies	3,802
Court attendance	400
Intergovernmental:	
State of LA - Office of Family Support	-
Prepaid expenses	11,641
Equipment	-
	-
Total assets	\$ 352,010
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ 4,759
Unsettled deposits	-
	-
Total liabilities	\$ 4,759
Fund equity:	
Investment in general fixed assets	\$ -
Fund balance:	
Unreserved - undesignated	347,251
	347,251
Total fund equity	\$ 347,251
Total liabilities and fund equity	\$ 352,010

Fund Type		Account	
Agency Funds		Group	
Advance Deposit Funds	Registry Of Court Fund	General Fixed Assets	Totals (Memorandum Only)
\$ 520,232	\$ 625,387	\$ -	\$ 1,465,977
-	-	-	12,407
-	-	-	600
-	-	-	1,401
-	-	-	1,401
-	-	-	3,802
-	-	-	400
4,030	-	-	4,030
-	-	-	11,641
-	-	404,569	404,569
<u>\$ 524,262</u>	<u>\$ 625,387</u>	<u>\$ 404,569</u>	<u>\$ 1,906,228</u>
\$ -	\$ -	\$ -	\$ 4,759
<u>524,262</u>	<u>625,387</u>	<u>-</u>	<u>1,149,649</u>
<u>\$ 524,262</u>	<u>\$ 625,387</u>	<u>\$ -</u>	<u>\$ 1,154,408</u>
\$ -	\$ -	\$ 404,569	\$ 404,569
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>347,251</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,569</u>	<u>\$ 751,820</u>
<u>\$ 524,262</u>	<u>\$ 625,387</u>	<u>\$ 404,569</u>	<u>\$ 1,906,228</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year Ended June 30, 2001

Revenues

Recordings	\$ 214,365
Cancellations	9,279
Mortgage certificates	22,137
Marriage licenses	7,952
Notarial fees	12,683
Suits and succession fees	264,632
Court attendance	6,252
Certified copies	66,667
Criminal costs	54,172
Qualifying fees	22
UCC certificates and filings	26,256
Interest earned	14,600
Clerk supplemental pay	15,532
Total revenues	\$ 714,549

Expenditures:

Salaries:

Clerk of Court	\$ 64,200
Deputies	275,728
Contract labor	13,287
Clerk's expense allowance	7,680
Clerk's supplemental compensation fund	15,526
Office supplies	62,509
Telephone	7,856
Accounting and auditing	3,350
Employer's contributions to:	
Group insurance	64,611
Pension fund	58,987
Payroll taxes	3,072
Travel and convention	3,462
Dues	2,548
Insurance and surety bond premiums	7,792
Voting machine custodian fees	2,100
State's share-marriage licenses	4,061
Auto expenditures	3,712

(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year Ended June 30, 2001

Clerk's supplemental pay	\$	12,195
Secretary of State		11,097
Capital outlay		23,574
Miscellaneous		634
Total expenditures	\$	<u>647,981</u>
 Excess (deficiency) of revenues over expenditures	 \$	 66,568
Other financing sources (uses):		
Transfers in	\$	<u>4,250</u>
 Excess (deficiency) of revenues and other sources over expenditures and other (uses)		 70,818
 Fund balance, beginning		 <u>276,433</u>
 Fund balance, ending	 \$	 <u>347,251</u>
		 (Concluded)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year Ended June 30, 2001

	Budget	Actual	Variance Favorable - (Unfavorable)
Revenues			
Recordings	\$ 203,650	\$ 214,365	\$ 10,715
Cancellations	8,975	9,279	304
Mortgage certificates	20,000	22,137	2,137
Marriage licenses	6,400	7,952	1,552
Notarial fees	4,500	12,683	8,183
Suits and succession fees	238,500	264,632	26,132
Court attendance	5,100	6,252	1,152
Certified copies	65,000	66,667	1,667
Criminal costs	55,800	54,172	(1,628)
Qualifying fees	-	22	22
UCC certificates and filings	26,300	26,256	(44)
Interest earned	7,300	14,600	7,300
Clerk supplemental pay	15,000	15,532	532
Total revenues	<u>\$ 656,525</u>	<u>\$ 714,549</u>	<u>\$ 58,024</u>
Expenditures:			
Salaries:			
Clerk of court	\$ 64,200	\$ 64,200	\$ -
Deputies	275,000	275,728	(728)
Contract labor	8,500	13,287	(4,787)
Clerk's expense allowance	7,680	7,680	-
Clerk's supplemental compensation fund	12,000	15,526	(3,526)
Office supplies	62,059	62,509	(450)
Telephone	7,800	7,856	(56)
Accounting and auditing	3,500	3,350	150
Employer's contributions to:			-
Group insurance	66,000	64,611	1,389
Pension fund	58,500	58,987	(487)
Payroll taxes	3,500	3,072	428
Travel and convention	2,500	3,462	(962)
Association dues	2,500	2,548	(48)
Insurance and surety bond premiums	7,600	7,792	(192)
Voting machine custodian fees	2,100	2,100	-
State's share-marriage licenses	4,150	4,061	89

(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year Ended June 30, 2001

	Budget	Actual	Variance Favorable - (Unfavorable)
Auto expenditures	\$ 3,600	\$ 3,712	\$ (112)
Clerk's supplemental pay	14,000	12,195	1,805
Secretary of State	11,900	11,097	803
Capital outlay	19,941	23,574	(3,633)
Miscellaneous	-	634	(634)
Total expenditures	<u>\$ 637,030</u>	<u>\$ 647,981</u>	<u>\$ (10,951)</u>
Excess (deficiency) of revenues over expenditures	\$ 19,495	\$ 66,568	\$ 47,073
Other financing sources (uses):			
Transfers in	<u>\$ 4,250</u>	<u>\$ 4,250</u>	<u>\$ -</u>
Excess deficiency of revenues and other sources over expenditures and other (uses)	\$ 23,745	\$ 70,818	\$ 47,073
Fund balances, beginning	<u>276,433</u>	<u>276,433</u>	<u>-</u>
Fund balances, ending	<u>\$ 300,178</u>	<u>\$ 347,251</u>	<u>\$ 47,073</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH CLERK OF COURT
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the year ended June 30, 2001

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Beauregard Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B REPORTING ENTITY

The Clerk of Court is an independently elected official; however, the Clerk of Court is fiscally dependent on the Beauregard Parish Police Jury. The police jury maintains and operates the parish courthouse in which the Clerk of Court's office is located and provides funds for equipment and furniture of the Clerk of Court's office. Because the Clerk of Court is fiscally dependent on the police jury, the Clerk of Court was determined to be a component unit of the Beauregard Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Clerk of Court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Clerk of Court are classified into two categories: governmental (General Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and accounts for the operations of the clerk's office. The various fees and charges due to the Clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Agency Funds

The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Advance deposits and Registry of Court funds are considered measurable when collected by the Clerk of Court.

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is uncurred.

E. BUDGET PRACTICES

The proposed budget for the 2001 fiscal year was made available for public inspection at the Clerk's office on June 15, 2000. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal approximately ten days before the public hearing. The budget hearing was held at the Clerk's office on June 15, 2000. The budget is legally adopted and amended, as necessary, by the Clerk. All appropriations lapse at year-end.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

The Beauregard Parish Clerk of Court does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the Clerk of Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

H. INVENTORY

The Beauregard Parish Clerk of Court does not maintain an inventory.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and related assets are reported in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

J. VACATION AND SICK LEAVE

All employees of the Clerk's office earn 5 to 10 days of vacation leave each year depending on length of service with the office. Vacation leave cannot be accumulated unless approved by the Clerk of Court.

At June 30, 2001, employees of the Clerk of Court had no accumulated and vested leave benefits required to be reported in accordance with generally accepted accounting principles.

K. LONG-TERM OBLIGATIONS

The Beauregard Parish Clerk of Court had no long-term obligations as of June 30, 2001.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

M. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned *Memorandum Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 2001 the Clerk of Court has cash and cash equivalents (book balances) totaling \$1,465,977 as follows:

Petty cash	\$ 100
Passbook savings	499,827
Interest-bearing demand deposits	115,257
Money market accounts	169,998
Time deposits	330,562
Demand deposits	<u>350,233</u>
Total	<u>\$ 1,465,977</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2001, the Clerk of Court has \$1,505,179 in deposits (collected bank balances). These deposits are secured from risk by \$535,000 of federal deposit insurance and \$970,179 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

3. RECEIVABLES

The receivables of \$20,011 at June 30, 2001, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Recordings	\$ 12,407
Cancellations	600
Mortgage certificates	1,401
Notarial fees	1,401
Certified copies	3,802
Court attendance	400
Total	<u>\$ 20,011</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1. 2000	Additions	Deletions	Balance June 30, 2001
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Equipment	\$ 354,180	\$ 23,574	\$ -	\$ 377,754
Vehicle	26,815	-	-	26,815
Total	<u>\$ 380,995</u>	<u>\$ 23,574</u>	<u>\$ -</u>	<u>\$ 404,569</u>

5. PENSION PLAN

Plan Description - Substantially all employees of the Beauregard Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual, publicly available, financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy - Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Beauregard Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10.00 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Beauregard Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Clerk of Court's contributions to the System for the years ending June 30, 2001, 2000, 1999, were \$33,881, \$23,904, \$28,913, respectively, equal to the required contributions for each year.

BEAUREGARD PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONCLUDED)

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
Advance Deposit	\$ 421,623	\$ 508,296	\$ 449,932	\$ 479,987
Title IV-D court fees	31,837	11,744	-	43,581
City court deposit	694	-	-	694
Registry of Court	492,011	505,349	371,973	625,387
Total	<u>\$ 946,165</u>	<u>\$ 1,025,389</u>	<u>\$ 821,905</u>	<u>\$ 1,149,649</u>

7. EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of his term of office. At June 30, 2001, there was no amount due the parish treasurer as this was not the last year of the Clerk's four year term of office, and no determination of the amount that will be due, if any can be made at this time.

8. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Clerk's office are paid by the parish police jury and are not included in the accompanying financial statements.

SUPPLEMENTAL INFORMATION SCHEDULE

FIDUCIARY FUNDS - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of the funds can be made only upon order of the court.

BEAUREGARD PARISH CLERK OF COURT
FIDUCIARY FUND TYPE - AGENCY FUNDS

SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS
Year Ended June 30, 2001

	Advance Deposit Fund	Registry of Court Fund	Total
Deposit balances at beginning of year	\$ 454,154	\$ 492,011	\$ 946,165
Additions:			-
Deposits in civil suits	504,046	-	504,046
Title IV-D court fees	11,744	-	11,744
Deposits by order of court	-	488,430	488,430
Interest	4,250	16,919	21,169
Total	<u>\$ 974,194</u>	<u>\$ 997,360</u>	<u>\$ 1,971,554</u>
Reductions:			
Transfers to general fund	\$ 4,250	\$ -	\$ 4,250
Clerk's fees	268,241	-	268,241
Sheriff's fees:			
Beauregard Parish	42,222	-	42,222
Other parishes	24,593	-	24,593
Refunds	63,687	-	63,687
Judge's Supplemental and Compensation Fund	16,409	-	16,409
Other costs and fees	30,530	-	30,530
Payments by order of court	-	371,973	371,973
Total reductions	<u>\$ 449,932</u>	<u>\$ 371,973</u>	<u>\$ 821,905</u>
Deposits balances at end of year	<u>\$ 524,262</u>	<u>\$ 625,387</u>	<u>\$ 1,149,649</u>

John A. Windham, CPA

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
DeRidder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Clerk of Court, a component unit of the Beauregard Parish Police Jury, as of and for the year then ended June 30, 2001, and have issued my report thereon dated December 21, 2001. I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 the Beauregard Parish Clerk of Court's general purpose financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

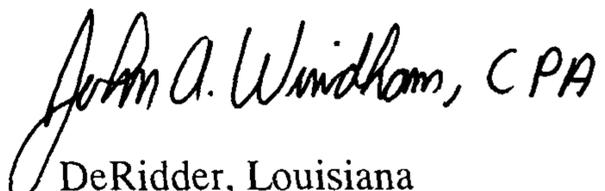
Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Clerk of Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

The Honorable Ronald L. Nichols
Beauregard Parish Clerk of Court
DeRidder, Louisiana

My 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 general purpose 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Beauregard Parish Clerk of Court, others within the organization and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.


DeRidder, Louisiana
December 21, 2001