

BEAUREGARD PARISH CLERK OF COURT
DeRidder, Louisiana

ANNUAL FINANCIAL REPORT
June 30, 2002

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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, 2002 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, 2002 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 13, 2002 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.

John A. Windham, CPA

DeRidder, Louisiana
December 13, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

BEAUREGARD PARISH CLERK OF COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

June 30, 2002

	Governmental Fund Type <hr/> General Fund
ASSETS	
Cash	\$ 300,809
Accounts receivable:	
Recordings	11,036
Cancellations	659
Mortgage certificates	988
Notarial fees	165
Certified copies	3,294
Court attendance	329
Prepaid expenses	15,670
Equipment	-
	<hr/>
Total assets	\$ 332,950
	<hr/>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ 6,956
Unsettled deposits	-
	<hr/>
Total liabilities	\$ 6,956
	<hr/>
Fund equity:	
Investment in general fixed assets	\$ -
Fund balance:	
Unreserved - undesignated	325,994
	<hr/>
Total fund equity	\$ 325,994
	<hr/>
Total liabilities and fund equity	\$ 332,950
	<hr/>

Fund Type		Account Group	Totals (Memorandum Only)
Agency Funds			
Advance Deposit Funds	Registry Of Court Fund	General Fixed Assets	
\$ 588,285	\$ 578,132	\$ -	\$ 1,467,226
-	-	-	11,036
-	-	-	659
-	-	-	988
-	-	-	165
-	-	-	3,294
-	-	-	329
-	-	-	15,670
-	-	425,337	425,337
<u>\$ 588,285</u>	<u>\$ 578,132</u>	<u>\$ 425,337</u>	<u>\$ 1,924,704</u>
\$ -	\$ -	\$ -	\$ 6,956
<u>588,285</u>	<u>578,132</u>	<u>-</u>	<u>1,166,417</u>
<u>\$ 588,285</u>	<u>\$ 578,132</u>	<u>\$ -</u>	<u>\$ 1,173,373</u>
\$ -	\$ -	\$ 425,337	\$ 425,337
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>325,994</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,337</u>	<u>\$ 751,331</u>
<u>\$ 588,285</u>	<u>\$ 578,132</u>	<u>\$ 425,337</u>	<u>\$ 1,924,704</u>

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND

Year ended June 30, 2002

Revenues

Recordings	\$ 246,112
Cancellations	15,562
Mortgage certificates	20,328
Marriage licenses	7,752
Notarial fees	3,700
Election fee reimbursement	4,060
Suits and succession fees	229,092
Court attendance	5,929
Certified copies	72,901
Criminal costs	48,176
Qualifying fees	260
UCC certificates and filings	25,123
Interest earned	9,695
Clerk supplemental pay	14,900
Total revenues	<u>\$ 703,590</u>

Expenditures:

Salaries:	
Clerk of Court	\$ 64,200
Deputies	308,034
Contract labor	17,415
Clerk's expense allowance	7,860
Clerk's supplemental compensation fund	14,975
Office supplies	67,415
Telephone	8,141
Accounting and auditing	5,325
Employer's contributions to:	
Group insurance	91,756
Pension fund	69,925
Payroll taxes	6,491
Travel and convention	1,165
Dues	1,721
Insurance and surety bond premiums	11,208
Voting machine custodian fees	2,100
State's share-marriage licenses	4,473
Auto expenditures	3,297

(Continued)

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
Year ended June 30, 2002

Clerk's supplemental pay	\$ 14,975
Secretary of State	6,463
Capital outlay	20,768
Miscellaneous	748
Total expenditures	<u>\$ 728,455</u>
Excess (deficiency) of revenues over expenditures	\$ (24,865)
Other financing sources (uses):	
Transfers in	<u>\$ 3,610</u>
Excess (deficiency) of revenues and other sources over expenditures	(21,255)
Fund balance, beginning	<u>347,249</u>
Fund balance, ending	<u>\$ 325,994</u>
	(Concluded)

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 - BUDGET (GAAP BASIS) AND ACTUAL -
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable - (Unfavorable)</u>
Revenues			
Recordings	\$ 249,464	\$ 246,112	\$ (3,352)
Cancellations	14,766	15,562	796
Mortgage certificates	20,970	20,328	(642)
Marriage licenses	7,693	7,752	59
Notarial fees	4,803	3,700	(1,103)
Election fee reimbursement	4,429	4,060	(369)
Suits and succession fees	224,335	229,092	4,757
Court attendance	5,935	5,929	(6)
Certified copies	73,440	72,901	(539)
Criminal costs	48,542	48,176	(366)
Qualifying fees	284	260	(24)
UCC certificates and filings	25,056	25,123	67
Interest earned	6,278	9,695	3,417
Clerk supplemental pay	14,945	14,900	(45)
Total revenues	<u>\$ 700,940</u>	<u>\$ 703,590</u>	<u>\$ 2,650</u>
Expenditures:			
Salaries:			
Clerk of court	\$ 64,200	\$ 64,200	\$ -
Deputies	309,129	308,034	1,095
Contract labor	13,544	17,415	(3,871)
Clerk's expense allowance	7,860	7,860	-
Clerk's supplemental compensation fund	11,547	14,975	(3,428)
Office supplies	71,695	67,415	4,280
Telephone	7,803	8,141	(338)
Accounting and auditing	3,927	5,325	(1,398)
Employer's contributions to:			-
Group insurance	90,217	91,756	(1,539)
Pension fund	69,925	69,925	-
Payroll taxes	6,466	6,491	(25)
Travel and convention	1,052	1,165	(113)
Association dues	1,877	1,721	156
Insurance and surety bond premiums	3,691	11,208	(7,517)
Voting machine custodian fees	2,100	2,100	-
State's share-marriage licenses	4,517	4,473	44

(Continued)

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET
(GAAP BASIS) AND ACTUAL GOVERNMENTAL FUND TYPE - GENERAL FUND
Year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable - (Unfavorable)</u>
Auto expenditures	\$ 3,267	\$ 3,297	\$ (30)
Clerk's supplemental pay	14,975	14,975	-
Secretary of State	7,200	6,463	737
Capital outlay	21,675	20,768	907
Miscellaneous	-	748	(748)
Total expenditures	<u>\$ 716,667</u>	<u>\$ 728,455</u>	<u>\$ (11,788)</u>
Excess (deficiency) of revenues over expenditures	\$ (15,727)	\$ (24,865)	\$ (9,138)
Other financing sources (uses):			
Transfers in	<u>\$ -</u>	<u>\$ 3,610</u>	<u>\$ 3,610</u>
Excess deficiency of revenues and other sources over expenditures	\$ (15,727)	\$ (21,255)	\$ (5,528)
Fund balances, beginning	<u>347,249</u>	<u>347,249</u>	<u>-</u>
Fund balances, ending	<u>\$ 331,522</u>	<u>\$ 325,994</u>	<u>\$ (5,528)</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, 2002

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 unincurred.

E. BUDGET PRACTICES

The proposed budget for the 2002 fiscal year was made available for public inspection at the Clerk's office on June 15, 2001. 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, 2001. 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, 2002, 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, 2002.

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, 2002 the Clerk of Court has cash and cash equivalents (book balances) totaling \$1,467,226 as follows:

Petty cash	\$ 100
Passbook savings	433,979
Interest-bearing demand deposits	87,514
Money market accounts	169,998
Time deposits	344,436
Demand deposits	<u>431,199</u>
Total	<u>\$ 1,467,226</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, 2002, the Clerk of Court has \$1,536,269 in deposits (collected bank balances). These deposits are secured from risk by \$941,814 of federal deposit insurance and \$525,412 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. State statutes relating to cash and cash equivalents are located at Note 1 G, "Cash and Cash Equivalents."

3. RECEIVABLES

The receivables of \$16,471 at June 30, 2002, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Recordings	\$ 11,036
Cancellations	659
Mortgage certificates	988
Notarial fees	165
Certified copies	3,294
Court attendance	329
Total	<u>\$ 16,471</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1. 2001	Additions	Deletions	Balance June 30, 2002
	<u>2001</u>	<u> </u>	<u> </u>	<u>2002</u>
Equipment	\$ 377,754	\$ 20,768	\$ -	\$ 398,522
Vehicle	26,815	-	-	26,815
Total	<u>\$ 404,569</u>	<u>\$ 20,768</u>	<u>\$ -</u>	<u>\$ 425,337</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, 2002, 2001, 2000, were \$38,669, \$33,881, \$23,904, 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	\$ 479,987	\$ 446,171	\$ 388,825	\$ 537,333
Title IV-D court fees	43,581	6,677	-	50,258
City court deposit	694	-		694
Registry of Court	625,387	293,640	340,895	578,132
Total	<u>\$ 1,149,649</u>	<u>\$ 746,488</u>	<u>\$ 729,720</u>	<u>\$ 1,166,417</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, 2002, 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 1

SCHEDULE OF CHANGES IN DEPOSIT BALANCES BY FUNDS

Year ended June 30, 2002

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Deposit balances at beginning of year	\$ 524,262	\$ 625,387	\$ 1,149,649
Additions:			
Deposits in civil suits	442,561	-	442,561
Title IV-D court fees	6,677	-	6,677
Deposits by order of court	-	276,808	276,808
Interest	3,610	16,832	20,442
	<u>3,610</u>	<u>16,832</u>	<u>20,442</u>
Total available	<u>\$ 977,110</u>	<u>\$ 919,027</u>	<u>\$ 1,896,137</u>
Reductions:			
Transfers to general fund	\$ 3,610	\$ -	\$ 3,610
Clerk's fees	231,654	-	231,654
Sheriff's fees:			
Beauregard Parish	32,641	-	32,641
Other parishes	16,075	-	16,075
Refunds	63,037	-	63,037
Judge's Supplemental and Compensation Fund	15,979	-	15,979
Other costs and fees	25,829	-	25,829
Payments by order of court	-	340,895	340,895
	<u>-</u>	<u>340,895</u>	<u>340,895</u>
Total reductions	<u>\$ 388,825</u>	<u>\$ 340,895</u>	<u>\$ 729,720</u>
Deposits balances at end of year	<u>\$ 588,285</u>	<u>\$ 578,132</u>	<u>\$ 1,166,417</u>

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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"

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, 2002, and have issued my report thereon dated December 13, 2002. 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*.

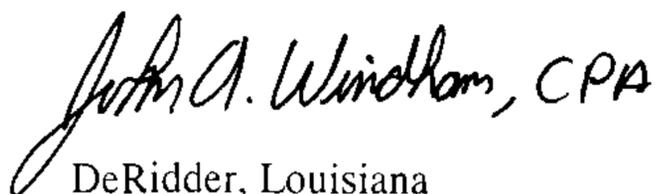
Internal Control Over Financial Reporting

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.

A handwritten signature in black ink that reads "John A. Windham, CPA". The signature is written in a cursive style with a large initial 'J'.

DeRidder, Louisiana
December 13, 2002