

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1996

C. Receivables

All receivables are reported at their net values, which is the gross receivable less the estimated portion that is expected to be uncollectible.

H. Fixed Assets

Fixed assets used in governmental fund type operations are accounted for in the General Fund Asset Account Group. Land, property, and equipment acquired or constructed for general governmental operations are recorded as expenditures in the fund making the expenditure and capitalized as cost in the general fund assets account group.

I. Fund Equity

Reservations of fund balances of governmental funds are created in either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. The General Fund of Jefferson Davis Parish Mosquito Abatement District has a fund balance that is unreserved and undesignated.

J. Vacation and Sick Leave

Full time employees accrue vacation leave at varying rates depending on years of service. Vacation leave must be used in the year it is accrued. An employee who resigns with proper notice may be paid up to 10 days accrued vacation leave.

Employees accrue sick leave at varying rates depending on years of service. Employees are allowed to carryover up to ten days of accrued sick leave.

K. Total Column on Component Unit Balance Sheet

The total columns on the component unit balance sheet are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

2. CHANGES IN FUND ASSETS

A summary of changes in general fund assets follows:

Balance at December 31, 1994	\$ 668,683
Additions:	
1995	38,433
1996	138,638
Deductions:	
1995	75,699
1996	84,158
Balance at December 31, 1996	\$ 781,902

3. COMPENSATED ABSENCES

At December 31, 1996, employees of the mosquito abatement district have accumulated and vested \$ 2,983 of employee leave benefits, which is recorded within the general long term obligations account group.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1996

G. Other Financing Sources/Funds

Transfers between funds that are not expected to be repaid and proceeds from the sale of bonds are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

H. Budget Practices

Formal budgetary accounting is not employed as part of the accounting system; however, an accountability ledger is used for budget comparisons for management control. An annual operating budget is adopted each year through the passage of an annual budget and amended as required for the general fund and the same basis of accounting is used to reflect actual revenues and expenditures/expenses recognized on a generally accepted accounting principles basis. Furthermore, the Jefferson Davis Parish Mosquito Abatement District also employs procedures in establishing the budgetary data reflected in their component unit financial statements as follows:

1. A summary of the total proposed budget is published and the public notified that the proposed budget is available for public inspection. After publication and public hearing the budget is adopted.
2. All appropriations lapse at year-end.
3. The annual budget for the general fund is prepared in accordance with the basis of accounting utilized by that fund.

Budgetary accounts included in the accompanying component unit financial statements include the amended budget amounts. The 1996 and 1995 budgets were adopted on December 12, 1995 and December 13, 1994, respectively, and is in compliance with Act 183 of 1984.

I. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include demand accounts and repurchase agreements. Under state law, the Jefferson DAVIS Mosquito Abatement district may deposit funds within a fiscal agent bank organized under the laws of the United States, or under the laws of the State of Louisiana, or any other state in the union. Further, the district may invest in time deposits or certificates of deposit of state banks organized under Louisiana Law and national banks having principle offices in Louisiana, or in obligations guaranteed by the federal government.

The Jefferson Davis Parish Mosquito Abatement district had cash and cash equivalents totaling \$ 450,896 at December 31, 1996. Cash and cash equivalents are stated at cost which approximates market.

The following is a summary of cash and cash equivalents at December 31, 1996.

Deposits insured by the FDIC or FSLIC	\$ 100,000
Deposits and repurchase agreements which are collateralized and unrecognized, with securities held by counterparty, not in District's name	350,896

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Baton Rouge, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1999

1. Governmental Fund Type

General Fund

The General Fund is the general accounting fund of the mosquito abatement district. It accounts for all financial resources, except for those required to be accounted for in other funds.

2. Account Groups

The account groups are not funds. They are concerned only with the management of financial position and do not involve management of results of operations.

General Fixed Assets Group

Fixed assets used in governmental operations are accounted for in the general fixed asset account group rather than in the governmental funds. General fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on fixed assets.

General Long-term Debt Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term account group, not in the governmental funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net-current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means that the amount of the transaction is determinable within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund types necessary. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as a fund liability when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

1. Revenues

All valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the following year. Interest income represents amounts earned on certificates of deposit, repurchase agreements and insured money market accounts invested with financial institutions. Interest earned on certificates of deposit is recorded when the certificate matures and the interest is available. Interest earned on insured money market accounts and repurchase agreements is recorded when received. Intergovernmental revenue is recorded when received.

2. Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

JEFFERSON DAVIS PARISH MESQUITE
ABATEMENT DISTRICT
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS

A. Nature of Operations

The Jefferson Davis Parish Mesquite Abatement District was created by the Jefferson Davis Parish Police Jury under the authority provided by the provisions of Part 1, Chapter 7, of the Louisiana Revised Statutes of 1950, as amended and other constitutional and statutory authority supplemental thereto. Jefferson Davis Parish Mesquite Abatement District was created for the purpose of providing abatement, control, eradication, and study of mesquites and other arborescences of public health importance and all activities incidental thereto. Operations of the District are administered through the district director and includes the use of chemical pesticides, the application of which is accomplished through the use of aircraft and other motorized vehicles in populated areas. The district operated within Jefferson Davis Parish and is financed primarily through ad valorem taxes.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities of state and local governmental entities. In November of 1984, the GASB issued a codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

B. Reporting Entity

GASB Codification Section 21 established criteria for determining the governmental reporting entity of component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Financial Accountability
2. Appointment of a Voting Majority
3. Imposition of Will
4. Financial Benefit to or Benefit to a Primary Government
5. Financial Accountability as a result of Fiscal Dependency

Because the police jury has financial accountability and they appointed a voting majority of the board of commissioners, Jefferson Davis Parish Mesquite Abatement District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying component unit financial statements present information only on the funds established by the district and do not present information on the police jury, the general governmental services provided by that governmental unit, or the governmental units that comprise the governmental reporting entity.

C. Fund Accounting

The accounts of the mesquite abatement district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

admission based on the applicant's academic performance.

Component 2: Composite score of the subject

Composite score of the subject is calculated as follows:

Composite score = (Total marks obtained) / (Total marks available) x 100

Sl. No.	Candidate's Name	Component 1: English Language Proficiency		Component 2: Composite score of the subject		Total Score	
		Score	Weightage	Score	Weightage	Score	Weightage
1	ABHIRAM K	85.00	100.00	85.00	100.00	170.00	100.00
2	ADARSH K	80.00	100.00	80.00	100.00	160.00	100.00
3	ADITHYAN K	75.00	100.00	75.00	100.00	150.00	100.00
4	ADITHYAN K	70.00	100.00	70.00	100.00	140.00	100.00
5	ADITHYAN K	65.00	100.00	65.00	100.00	130.00	100.00
6	ADITHYAN K	60.00	100.00	60.00	100.00	120.00	100.00
7	ADITHYAN K	55.00	100.00	55.00	100.00	110.00	100.00
8	ADITHYAN K	50.00	100.00	50.00	100.00	100.00	100.00
9	ADITHYAN K	45.00	100.00	45.00	100.00	90.00	100.00
10	ADITHYAN K	40.00	100.00	40.00	100.00	80.00	100.00
11	ADITHYAN K	35.00	100.00	35.00	100.00	70.00	100.00
12	ADITHYAN K	30.00	100.00	30.00	100.00	60.00	100.00
13	ADITHYAN K	25.00	100.00	25.00	100.00	50.00	100.00
14	ADITHYAN K	20.00	100.00	20.00	100.00	40.00	100.00
15	ADITHYAN K	15.00	100.00	15.00	100.00	30.00	100.00
16	ADITHYAN K	10.00	100.00	10.00	100.00	20.00	100.00
17	ADITHYAN K	5.00	100.00	5.00	100.00	10.00	100.00
18	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
19	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
20	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
21	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
22	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
23	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
24	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
25	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
26	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
27	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
28	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
29	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
30	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
31	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
32	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
33	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
34	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
35	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
36	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
37	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
38	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
39	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
40	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
41	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
42	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
43	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
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46	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
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49	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
50	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
51	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
52	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
53	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
54	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
55	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
56	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
57	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
58	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
59	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
60	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
61	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
62	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
63	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
64	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
65	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
66	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
67	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
68	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
69	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
70	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
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76	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
77	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
78	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
79	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
80	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
81	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
82	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
83	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
84	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
85	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
86	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
87	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
88	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
89	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
90	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
91	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
92	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
93	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
94	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
95	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
96	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
97	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
98	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
99	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00
100	ADITHYAN K	0.00	100.00	0.00	100.00	0.00	100.00

JEFFERSON DAVIS PARISH BOARDS' ASSESSMENT DISTRICT

COMPOUND AND COMBINED BALANCE SHEET
ALL FUNDS TYPELAND ACCOUNT GROUPS
As of December 31, 1999

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP		TOTAL BALANCE (DEBIT/CREDIT)
	GENERAL FUND	Fixed Assets	Capital Improvements	
ASSETS - OTHER FUNDS				
Assets				
Cash and cash equivalents	\$ 400,000	\$ 0	\$ 0	\$ 400,000
Receivables - All Government Funds	400,000	0	0	800,000
Property, Plant and Equipment	0	916,000	0	916,000
Amounts due received for Retention of Long Term Debt	0	0	2,000	2,000
TOTAL ASSETS AND OTHER FUNDS	1,200,000	916,000	2,000	2,118,000
LIABILITIES, DEFERRED ASSETS AND OTHER FUNDS				
Liabilities				
Accounts Payable	4,000	0	0	4,000
Retirement Payable	4,000	0	0	8,000
Payroll Deductions Payable	400	0	0	800
Salaries & Wages Payable	4,000	0	0	8,000
Amount Compensated Absence	0	0	2,000	2,000
LIABILITIES	12,400	0	2,000	12,400
Fixed Assets/Long Term Credits				
Investment in Bonds/ Fixed Assets	0	916,000	0	916,000
Fixed Assets (Retained/Underpriced)	1,076,700	0	0	1,076,700
Investment Equity and Other Credits	1,076,700	916,000	0	2,000,000
Total Liabilities, DEFERRED ASSETS	1,089,100	916,000	2,000	2,118,000

The accompanying notes are an integral part of these comprehensive financial statements.

FREDERICK, NORTON, ROBERT & SCHULTHESS

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INDEPENDENT AUDITORS' REPORT

The Board of Commissioners
Jefferson Davis Parish Mosquito
Abatement District
Baton Rouge, Louisiana

Confession:

We have audited the accompanying component unit financial statements of the Jefferson Davis Parish Mosquito Abatement District, a component unit of the Jefferson Davis Parish Police Jury, as of December 31, 1996 and for the years ended December 31, 1996 and 1995. These component unit financial statements are the responsibility of the Jefferson Davis Parish Mosquito Abatement District. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 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 component unit financial statements referred to above present fairly, in all material aspects, the financial position of the Jefferson Davis Mosquito Abatement District, as of December 31, 1996, and the results of its operations for the years ended December 31, 1996 and 1995 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 13, 1997, on our consideration of the Jefferson Davis Parish Mosquito Abatement District's internal control and a report dated June 13, 1997, on its compliance with laws and regulations.



Frederick, Norton, Robert & Schultness

June 11, 1997

**JEFFERSON DAVIS PARISH MOSQUITO
ARATMENT DISTRICT
Jennings, Louisiana**

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COMPONENT UNIT
 FINANCIAL STATEMENTS
 OF THE
 JEFFERSON DAVIS PARISH MOSQUITO
 ABATEMENT DISTRICT
 JENNINGS, LOUISIANA
 AS OF DECEMBER 31, 1996
 AND FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

FREDERICK, NORTON, ROBERT & SCHULTHEISS
 CERTIFIED PUBLIC ACCOUNTANTS
 A PROFESSIONAL CORPORATION
 243 E. Academy Avenue
 Jennings, Louisiana 70544

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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.

Printed Date: 1-10-1997

11-11-97 1:27:01

**FREDERICK, NORTON,
ROBERT & SCHULTHESS**

DEFERRED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)

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(504) 834-8880 FAX (504) 834-8082

INDEPENDENT AUDITORS' REPORT

**COMPLIANCE REPORT BASED ON THE AUDIT
OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Jefferson Davis Parish Mosquito Abatement District
Abatement District
Bossier, Louisiana

We have audited the financial statements of the Jefferson Davis Parish Mosquito Abatement District, as of and for the two years ended December 31, 1995 and have issued our report therein dated June 13, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to the Jefferson Davis Parish Mosquito Abatement District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Jefferson Davis Parish Mosquito Abatement District's compliance with certain provisions of laws and regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the board of directors, management, and The Office of the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Frederick Norton, Robert & Schultness

FREDERICK, NORTON, ROBERT & SCHULTHESS

June 13, 1997

We noted certain matters involving the internal control process and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control process that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

We found that the limited number of personnel involved in the accounting system limits the segregation of duties consistent with appropriate control objectives, creating a reportable condition. Due to the limited number of people it is impossible to implement the required segregation of duties consistent with appropriate control objectives, without hiring additional personnel which management believes is cost prohibitive.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control process that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition noted above is not a material weakness.

This report is intended for the information of the Board of Directors, management, and Office of the Legislative Auditor of the State of Louisiana. This is not intended to limit the distribution of this report, which is a matter of public record.

Frederick, Norman, Robert & Schlichter

FREDERICK, NORMAN, ROBERT & SCHLICHTER

June 15, 1997

**FREDERICK, NORTON,
ROBERT & SCHULTHESS**

CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

**REPORT ON INTERNAL CONTROL BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Jefferson Davis Parish Mosquito
Abatement District
Jennings, Louisiana

We have audited the component unit financial statements of the Jefferson Davis Parish Mosquito Abatement District, as of and for the year ended December 31, 1996 and have issued our report thereon dated June 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of Jefferson Davis Parish Mosquito Abatement District, is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control, some deficiencies may nevertheless occur and not be detected. Also, projection of any evaluation of the situation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Jefferson Davis Parish Mosquito Abatement District for the two years ended December 31, 1996, we obtained an understanding of the internal controls. With respect to the internal controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal controls. Accordingly, we do not express such an opinion.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the two years ended December 31, 1998.

Compensated abatement 12/31/94	\$ 3,797
Additions:	
1995	4,178
1996	3,478
Deductions:	
1995	4,388
1996	4,254
Compensated abatement 12/31/96	<u>\$ 2,559</u>

7. COMPENSATION OF COMMISSIONERS

As provided by Louisiana Revised Statute 33:7722 the board of commissioners serve without compensation.

JEFFERSON DAVIS PARISH MEDICARE
PENSION CONTRACT
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1996

4. AD VALOREM TAXES

The following is a summary of authorized and levied ad valorem taxes:

	1996	1995
Authorized Millage	\$.70	1.78
Levied Millage	\$.50	0.58

5. PENSION PLAN

Substantially all employees of the nonstate government district are members of the Parochial Employee Retirement System of Louisiana (System), a multiple-employer (and sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The pension plan issues a stand-alone financial report which is available to the public. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefits provisions. Employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week and who are paid wholly or in part from the district's funds are eligible to participate in the system. Under Plan A, employees may retire at or after age 65 with at least 30 years of creditable service, or at or after age 55 with at least 28 years of creditable service, or at any age with at least 28 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 7% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary plus \$.24 for each year of supplemental-plan-only service earned prior to January 1, 1980. 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 the amount of creditable service stated above and who do not withdraw their employee contributions may retire at the age specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one per cent of the taxes shown to be collectible by the assessor of each parish, except Orleans and East Baton Rouge Parishes. These one dollar are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by the Louisiana Revised Statute 11:123, the employee contributions are determined by individual evaluation and are subject to change each year based on the results of the valuation for the prior year.

The following provides other disclosures required by GASB 37:

	12/31/96	12/31/95
Required Contribution Rate:		
Employee	6.5-8%	6.5%
Employer	7.25%	8.0%
Current Year-Covered Payroll	\$ 145,449	144,112