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COMPONENT UNIT
FINANCIAL STATEMENTS
OF THE
JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
JENNINGS, LOUISIANA
AS OF DECEMBER 31, 1998
AND FOR THE YEARS ENDED DECEMBER 31, 1998 AND 1997

FREDERICK, NORTON, ROBERT & SCHULTHESS
CERTIFIED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)
345 E. Academy Avenue
Jennings, Louisiana 70546

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.

JUN 23 1999

Release Date _____

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

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FREDERICK, NORTON, ROBERT & SCHULTHESS

CERTIFIED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)

Ronald W. Frederick, CPA
Carl W. Norton, CPA
James R. Robert, Jr., CPA
Melvin R. Schulthess, CPA

345 EAST ACADEMY AVENUE
POST OFFICE DRAWER 1429
JENNINGS, LOUISIANA 70546

(318) 824-2395
(318) 824-8080

(318) 824-8028
Fax (318) 824-8082

Members:

American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

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

Gentlemen:

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, 1998 and for the years ended December 31, 1998 and 1997. 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- . any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- . a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- . the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The Jefferson Davis Parish Mosquito Abatement District has omitted such disclosures. We do not provide assurance that the District will be year 2000 ready, that the District's year 2000 remediation efforts will be

successful in whole or in part, or that parties with which the District does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Davis Parish Mosquito Abatement District, as of December 31, 1998, and the results of its operations years ended December 31, 1998 and 1997 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 4, 1999, on our consideration of the Jefferson Davis Parish Mosquito Abatement District's internal control and our test on its compliance with certain provisions of laws, contracts, and grants.



Frederick, Norton, Robert & Schulthess

June 4, 1999

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT

COMPONENT UNIT COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
As of December 31, 1998

	GOVERNMENTAL	ACCOUNT		TOTAL (MEMORANDUM ONLY)
	FUND TYPE	GENERAL	GENERAL	
	GENERAL	FIXED	LONG-TERM	
	FUND	ASSETS	OBLIGATIONS	
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 700,017	\$ 0	\$ 0	\$ 700,017
Receivables - Ad Valorem Taxes	821,439	0	0	821,439
Property, Plant and Equipment	0	962,238	0	962,238
Amount to be provided For Retirement of Long Term Debt	0	0	5,002	5,002
TOTAL ASSETS AND OTHER DEBITS	1,521,456	962,238	5,002	2,488,696
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	7,966	0	0	7,966
Retirement Payable	8,351	0	0	8,351
Payroll Deductions Payable	1,332	0	0	1,332
Salaries & Wages Payable	7,932	0	0	7,932
Accrued Compensated Absences	0	0	5,002	5,002
Total Liabilities	25,581	0	5,002	30,583
Fund Equity and Other Credits:				
Investment In General Fixed Assets	0	962,238	0	962,238
Fund Balance (unreserved-undesignated)	1,495,875	0	0	1,495,875
Total Fund Equity and Other Credits:	1,495,875	962,238	0	2,458,113
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 1,521,456	\$ 962,238	\$ 5,002	\$ 2,488,696

The accompanying notes are an integral part of these component unit financial statements

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT

COMPONENT UNIT COMPARATIVE STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Years Ended December 31, 1997 and 1998

	December 31, 1998			December 31, 1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Ad Valorem Taxes	\$ 738,000	\$ 848,757	\$ 110,757	\$ 717,500	\$ 735,911	\$ 18,411
Penalties and Interest on Taxes	2,500	2,932	432	2,750	2,421	(329)
Interest Income	37,500	56,427	18,927	35,000	44,864	9,864
Other Revenues	0	0	0	0	0	0
Total Revenues	778,000	908,116	130,116	755,250	783,196	27,946
EXPENDITURES						
General Office and Administrative	226,870	193,569	33,301	217,885	208,863	9,022
Surveillance	120,450	107,116	13,334	113,549	87,685	25,864
Control and Equipment Maintenance	432,180	388,467	43,713	424,816	389,776	35,040
Total Expenditures	779,500	689,152	90,348	756,250	686,324	69,926
OTHER FINANCING SOURCES						
Proceeds From Disposal of Assets	1,500	3,676	2,176	1,000	1,638	638
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	0	222,640	222,640	0	98,510	98,510
Fund Balance, Beginning of Year	0	1,273,235	1,273,235	0	1,174,725	1,174,725
Fund Balance, End of Year	\$ 0	\$ 1,495,875	\$ 1,495,875	\$ 0	\$ 1,273,235	\$ 1,273,235

The accompanying notes are an integral part of these component unit financial statements

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998 and 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS

A. Nature of Operation

The Jefferson Davis Parish Mosquito 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 Mosquito Abatement District was created for the purpose of providing abatement, control, eradication, and study of mosquitoes and other arthropods 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.

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 Burden on 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 Mosquito 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 maintained 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 mosquito 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:

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998 and 1997

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 measurement of financial position and do not involve measurement 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 collectable 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 type revenues. 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

Ad 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 deposits, 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 MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998 and 1997

3. Other Financing Sources (Uses)

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.

E. Budget Practices

Formal budgetary accounting is not employed as part of the accounting system; however, an encumbrance 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 these 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.

Budgeted amounts included in the accompanying component unit financial statements include the amended budget amounts. The 1998 and 1997 budgets were adopted on December 9, 1997 and December 10, 1996, respectfully, and is in compliance with Act 186 of 1984.

F. 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 \$ 700,017 at December 31, 1998. Cash and cash equivalents are stated at cost which approximates market.

The following is a summary of cash and cash equivalents at December 31, 1998.

Deposits insured by the FDIC or FSLIC	\$ 1,017
Deposits and repurchase agreements which are uninsured and unregistered, with securities held by counterparty, not in District's name	699,000

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998 and 1997

G. 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 Fixed Assets Account Group. Plant, property, and equipment acquired or constructed for general governmental operations are recorded as expenditures in the fund making the expenditure and capitalized at cost in the general fixed assets account group.

I. Fund Equity

Reservations of fund balances of governmental funds are created to 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 appropriable 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 80 hours of unused vacation leave.

Employees accrue sick leave at varying rates depending on years of service. Employees are allowed to carryover up to 80 hours 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 FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance at December 31, 1996	\$ 918,931
Additions:	
1997	56,684
1998	28,357
Deductions:	
1997	18,167
1998	<u>23,567</u>
Balance at December 31, 1998	<u>\$ 962,238</u>

3. COMPENSATED ABSENCES

At December 31, 1998, employees of the mosquito abatement district have accumulated and vested \$ 5,002 of employee leave benefits, which is recorded within the general long-term obligations account group.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998 and 1997

4. AD VALOREM TAXES

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

	<u>1998</u>	<u>1997</u>
Authorized Millage	10.36	9.86
Levied Millage	9.14	8.70

5. PENSION PLAN

Substantially all employees of the mosquito abatement district are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-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 60 with at least 10 years of credible service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credible 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 credible service stated above and who do not withdraw their employee contributions may retire at the ages 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 tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars 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 11:103, the employer contributions are determined by actuarial 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 27:

	12/31/98	12/31/97	12/31/96
Required Contribution Rates:			
Employees	9.50%	9.5 0%	9.50%
Employer	7.75%	7.75%	8.00%
Current Year Covered Payroll	186,435	\$ 156,637	144,312

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1998 and 1997

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 absences 12/31/96	\$ 2,502
Additions:	
1997	1,827
1998	<u>673</u>
Compensated absences 12/31/98	<u>\$ 5,002</u>

7. COMPENSATION OF COMMISSIONERS

As provided by Louisiana Revised Statute 33:7723 the board of commissioners serve without compensation.

8. USE OF ESTIMATES

The preparation of Jefferson Davis Parish Mosquito Abatement District's financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

9. OFF BALANCE SHEET RISK

The district purchases commercial insurance to reduce the risk of loss due to liability claims and loss due to physical damage to fixed assets should they occur.

FREDERICK, NORTON, ROBERT & SCHULTHESS

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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 Board of Directors
Jefferson Davis Parish Mosquito Abatement District

We have audited the component unit financial statements of Jefferson Davis Parish Mosquito Abatement District as of December 31, 1998 and for the two years ended December 31, 1998, and have issued our report thereon dated June 4, 1999, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Jefferson Davis Parish Mosquito Abatement District's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered Jefferson Davis Parish Mosquito Abatement District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 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. We noted no matters

involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, Management and the Legislative Auditor. This restriction is not intended to limit the distribution of the report, which is a matter of public record.



Frederick, Norton, Robert & Schulthess

June 4, 1999

FREDERICK, NORTON, ROBERT & SCHULTHESS

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REPORT ON ADDITIONAL INFORMATION

Board of Directors
Jefferson Davis Parish Mosquito Abatement District
Jennings, Louisiana

Our report on our audit of the basic financial statements of Jefferson Davis Parish Mosquito Abatement District as of December 31, 1998 and for the two years ended December 31, 1998 appear on page one and two. The audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedure applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Frederick, Norton, Robert & Schulthess

June 4, 1999

Jefferson Davis Parish Mosquito Abatement District

Schedule of Findings and Questioned Cost
As of December 31, 1998

SECTION I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control
Material Weaknesses ___ Yes X No Other Reportable Conditions ___ Yes X No

Compliance
Compliance Material to Financial Statements ___ Yes X No

b. Federal Awards

There were no Federal Program Expenditures

c. Identification of Major Programs:

There were no Federal Program Expenditures

SECTION II Financial Statement Finding

No Findings to Report

SECTION III Federal Award Findings and Questioned Costs

There were no matters reported.

Jefferson Davis Parish Mosquito Abatement District

Schedule of Prior Year Findings
As of December 31, 1998

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS		
	NO FINDINGS TO REPORT	
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS		
	NO FINDINGS TO REPORT	
SECTION III MANAGEMENT LETTER		
	NO FINDINGS TO REPORT	