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FINANCIAL STATEMENTS
OF THE
JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
(A Component Unit of the Jefferson Davis Parish Police Jury)
JENNINGS, LOUISIANA
AS OF DECEMBER 31, 2006

FREDERICK, NORTON, ROBERT & SCHULTHESS
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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-11-07

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

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	3
Statement of Net Assets	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS	6
Balance Sheet – Governmental Funds	7
Reconciliation of Governmental Fund Balance Sheet to the Statement of Net Assets	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	10
Notes to the Financial Statements	11 - 16
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund:	17
Budgetary Comparison Schedule	18
REQUIRED BY GOVERNMENT AUDITING STANDARDS	19
COMPLIANCE AND INTERNAL CONTROL	20
Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of the Financial Statements in accordance with <u>Government Auditing Standards</u>	21 - 22
Schedule of Findings and Questioned Cost	23
Schedule of Prior Year Findings	24

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INDEPENDENT AUDITORS' REPORT

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

Gentlemen:

We have audited the financial statements of the Jefferson Davis Parish Mosquito Abatement District, a component unit of the Jefferson Davis Parish Police Jury, as of December 31, 2006. These financial statements are the responsibility of the Jefferson Davis Parish Mosquito Abatement District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 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, 2006, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated June 8, 2007, on our consideration of the Jefferson Davis Parish Mosquito Abatement District's internal control over financial reporting and our test on its compliance with certain provisions of laws, contracts, and grants. This 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 our audit.

The required supplementary information on page 18 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express an opinion on it.

The District has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.



Frederick, Norton, Robert & Schulthess

June 8, 2007

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT

STATEMENT OF NET ASSETS
 ALL FUND TYPES AND ACCOUNT GROUPS
 As of December 31, 2006

	<u>GOVERNMENTAL ACTIVITIES</u>
Assets:	
Cash and cash equivalents	\$ 1,569,276
Receivables - Ad Valorem Taxes	1,033,615
Property, Plant and Equipment, net	<u>597,460</u>
TOTAL ASSETS	<u>3,200,351</u>
Liabilities:	
Accounts Payable Trade	124,139
Retirement Payable	15,509
Payroll Deductions Payable	2,383
Salaries & Wages Payable	8,258
Accrued Compensated Absences	<u>8,009</u>
Total Liabilities	<u>158,298</u>
<u>Net Assets</u>	
Investment in Capital Assets, net of related debt	597,460
Restricted Net Assets (Note 6)	8,141
Unrestricted Net Assets	<u>2,436,452</u>
Total Net Assets	\$ <u>3,042,053</u>

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT

STATEMENT OF ACTIVITIES
 GENERAL FUND
 For The Year Ended December 31, 2006

	<u>2006</u>
<u>EXPENDITURES</u>	
General Office and Administrative	\$ 267,516
Surveillance	176,667
Control and Equipment Maintenance	<u>556,119</u>
Total Expenditures	1,000,302
<u>REVENUES</u>	
Ad Valorem Taxes	1,067,880
Penalties and Interest on Taxes	2,106
Interest Income	58,705
Other Revenues	<u>82,583</u>
Total Revenues	<u>1,211,274</u>
Change in net assets	210,972
Net Assets, Beginning of Year	<u>2,831,081</u>
Net Assets, End of Year	<u>\$ 3,042,053</u>

The accompanying notes are an integral part of the financial statements

FUND FINANCIAL STATEMENTS (FFS)

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
As of December 31, 2006

	<u>GENERAL FUND</u>
<u>ASSETS AND OTHER DEBITS</u>	
Assets:	
Cash and cash equivalents	\$ 1,569,276
Receivables - Ad Valorem Taxes	<u>1,033,615</u>
Total Unrestricted Assets and Other Debits	<u>2,602,891</u>
TOTAL ASSETS AND OTHER DEBITS	<u><u>2,602,891</u></u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>	
Liabilities:	
Accounts Payable Trade	124,139
Retirement Payable	15,509
Payroll Deductions Payable	2,383
Salaries & Wages Payable	<u>8,258</u>
Total Liabilities	<u>150,289</u>
<u>Fund Equity and Other Credits:</u>	
Fund Balance - Reserved-Undesignated (Note 6)	8,141
Fund Balance - Unreserved-Undesignated)	<u>2,444,461</u>
Total Fund Equity and Other Credits:	<u>2,452,602</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 2,602,891</u>

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 As of December 31, 2006

December :

Total fund balance for governmental funds at December 31, 2006		\$ 2,452,602
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of		
Buildings, net of 229,572 accumulated depreciation	\$ 226,521	
Aircraft, net of 2,566 accumulated depreciation	25,433	
Equipment, net of 168,512 accumulated depreciation	141,258	
Furniture, net of 14,262 accumulated depreciation	11,057	
Transportation Equipment, net of 153,589 accumulated depreciation	<u>193,191</u>	597,460
Long term liabilities, are not due and payable in the current period and therefore are not reported as liabilities in the funds:		
Accrued compensated absences		<u>-8,009</u>
Net assets at December 31, 2006		\$ <u>3,042,053</u>

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 GENERAL FUND
 For The Year Ended December 31, 2006

<u>REVENUES</u>	<u>2006</u>
Ad Valorem Taxes	\$ 1,067,880
Penalties and Interest on Taxes	2,106
Corp Grant - FEMA Reimb	81,705
Interest Income	<u>58,705</u>
Total Revenues	<u>1,210,396</u>
<u>EXPENDITURES</u>	
General Office and Administrative	280,236
Surveillance	176,639
Control and Equipment Maintenance	<u>616,417</u>
Total Expenditures	<u>1,073,292</u>
<u>OTHER FINANCING SOURCES</u>	
Proceeds From Disposal of Assets	<u>825</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	137,929
Fund Balance, Beginning of Year	<u>2,314,673</u>
Fund Balance, End of Year	<u>\$ 2,452,602</u>

The accompanying notes are an integral part of the financial statements

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED DECMEBER 31, 2006

Total net changes in fund balance for the year ended Decmeber 31, 2006 per statement of Revenues, Expenditures and changes in Fund Balance	\$	137,929
Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds		
Accrued compensated absences		-28
Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$	116,168
Depreciation expense for the year ended December 31, 2006		<u>-43,097</u>
		<u>73,071</u>
Change in net assets at December 31, 2006	\$	<u>210,972</u>

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006

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 operates 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 general purpose 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. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in Conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements (FFS)

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Various funds are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10% of the corresponding total for all governmental funds. The funds of the district are described below:

Governmental Funds-

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.

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

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006

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.

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 general purpose 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 general purpose financial statements include any amended budget amounts. The 2006 budget was adopted on December 13, 2005, 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 \$ 1,569,276 at December 31, 2006.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006

Custodial Risk at December 31, 2006 was as follows:

Deposits insured by the FDIC or FSLIC	\$ 100,000
Deposits and repurchase agreements which are uninsured and unregistered, with pledged securities held by counterparty, not in District's name	1,469,276

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

Capital assets acquired or constructed for general governmental operations are recorded as expenditures in the fund financial statements and are capitalized and depreciated over time in the government-wide financial statements.

I. Fund Equity

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable, to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated 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.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006

2. CHANGES IN ACCUMULATED DEPRECIATION AND CAPITAL ASSETS

Summary of changes:

	<u>Accumulated Depreciation</u>	<u>Assets</u>
Balance at December 31, 2005	\$ 529,690	\$ 1,054,079
Additions:		
2006	43,410	116,521
Deductions:		
2006	<u>6,599</u>	<u>6,639</u>
Balance at December 31, 2006	<u>\$ 566,501</u>	<u>\$ 1,163,961</u>

3. COMPENSATED ABSENCES

At December 31, 2006, employees of the mosquito abatement district have accumulated and vested \$ 8,009 of employee leave benefits, which is recorded within the general long-term obligations account group.

4. AD VALOREM TAXES

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

	<u>2006</u>
Authorized Millage	8.86
Levied Millage	8.51

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.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2006

The following provides other disclosures required by GASB 27:

	12/31/06
Required Contribution Rates:	
Employees	9.50%
Employer	12.75%
Current Year Covered Payroll	289,388

6. RESTRICTED FUND BALANCE

The district received distributions of protested ad valorem taxes that are restricted by law until the protest has been cleared. The restriction is as follows:

Any funds received as payment of taxes under protest shall be used only for non-recurring expenses except for any such funds pledged as security for any bonds or other evidences of indebtedness and for any such funds when the proposition approving the millage provides specifically for another intended purpose. The governing authority of any jurisdiction shall not use any such funds for nonrecurring expenses in a manner, which will displace, replace, or supplant funds, which were otherwise available for such nonrecurring expenses.

At December 31, 2006 the district held \$ 8,141 of such funds as restricted cash and restricted fund balance.

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.

**REQUIRED SUPPLEMENTARY
INFORMATION**

JEFFERSON DAVIS PARISH MOSQUITO ABATEMENT DISTRICT
 COMPONENT UNIT BUDGETARY COMPARISON SCHEDULES
 GENERAL FUND
 For the Year Ended December 31, 2006

	December 31, 2006		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUES			
Ad Valorem Taxes	\$ 1,004,000	\$ 1,067,880	\$ 63,880
Penalties and Interest on Taxes	2,000	2,106	106
Interest Income	40,000	58,705	18,705
Other Revenues	1,500		(1,500)
Total Revenues	1,047,500	1,128,691	81,191
EXPENDITURES			
General Office and Administrative	306,980	276,106	30,874
Surveillance	194,100	180,769	13,331
Control and Equipment Maintenance	628,120	816,417	11,703
Total Expenditures	1,129,200	1,073,292	55,908
OTHER FINANCING SOURCES			
FEMA Reimbursement	81,700	81,705	\$
Proceeds From Disposal of Assets	0	825	825
Total Other Financing	81,700	82,530	830
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	0	137,929	137,929
Fund Balance, Beginning of Year	0	2,314,673	2,314,673
Fund Balance, End of Year	0	\$ 2,452,602	\$ 2,452,602

REQUIRED BY GOVERNMENT AUDITING STANDARDS

**COMPLIANCE
AND
INTERNAL CONTROL**

FREDERICK, NORTON, ROBERT & SCHULTHESS

CERTIFIED PUBLIC ACCOUNTANTS
(A PROFESSIONAL CORPORATION)

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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 financial statements of the governmental activities of Jefferson Davis Parish Mosquito Abatement District as of December 31, 2006, which collectively comprise Jefferson Davis Parish Mosquito Abatement District's basic financial statements and have issued our report thereon dated June 8, 2007. We conducted our 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 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 grant agreements, 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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jefferson Davis Parish Mosquito Abatement District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data

reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Jefferson Davis Parish Mosquito Abatement District Board, others within the entity, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Frederick, Norton, Robert & Schulthess

June 8, 2007

Jefferson Davis Parish Mosquito Abatement District

Schedule of Findings and Questioned Cost
As of December 31, 2006

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, 2006

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	