

**MOSQUITO CONTROL DISTRICT NO. 1
OF THE PARISH OF ST. MARY**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2024

**MOSQUITO CONTROL DISTRICT NO. 1
OF THE PARISH OF ST. MARY**

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To the Board of Commissioners
Mosquito Control District No. 1 of the Parish of St. Mary
Cypremort Point, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Mosquito Control District No. 1 of the Parish of St. Mary (hereinafter "District"), a component unit of the Parish of St. Mary, which comprise the statement of net position as of December 31, 2024, and the related statement of activities for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District has elected to omit fund financial statements and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the fund financial statements and omitted disclosures were included in the financial statements of the District's governmental activities, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements of the District's governmental activities are not designed for those who are not informed about such matters.

The District has omitted the management's discussion and analysis and the budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historic context.

The supplementary information contained in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to Mosquito Control District No. 1 of the Parish of St. Mary.

Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC
WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

June 11, 2025
Lafayette, Louisiana

MOSQUITO CONTROL DISTRICT NO. 1 OF THE PARISH OF ST. MARY

**STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024**

ASSETS

ASSETS

Cash and cash equivalents	\$ 66,250
Investments	244,272
Taxes Receivable	<u>177,635</u>

TOTAL ASSETS	<u><u>\$ 488,157</u></u>
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LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable	\$ 11,450
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NET POSITION

Unrestricted	<u>476,707</u>
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TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 488,157</u></u>
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See Accountants' Compilation Report.

MOSQUITO CONTROL DISTRICT NO. 1 OF THE PARISH OF ST. MARY

**STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

REVENUES AND SUPPORT

Advalorem Tax Revenue	\$ 147,868
Interest Revenue	<u>12,304</u>
Total Revenue	<u>160,172</u>

EXPENSES

General government	4,231
Health and welfare	<u>136,281</u>
Total Expenses	<u>140,512</u>

Change In Net Assets	19,660
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NET ASSETS, BEGINNING OF YEAR	<u>457,047</u>
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NET ASSETS, END OF YEAR	<u>\$ 476,707</u>
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See Accountants' Compilation Report.

MOSQUITO CONTROL DISTRICT NO. 1 OF THE PARISH OF ST. MARY

Schedule I – Compensation Paid to Chief Officer

For the Year Ended December 31, 2024

Act 706 of the 2014 Legislative Session amended R.S. 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. For the year ended December 31, 2024, the District's chief officer, Carolyn Simon, received no compensation, reimbursements, benefits, or other payments.