

GORDON H. HUTCHINSON

CONSTABLE

EAST BATON ROUGE PARISH WARD 3, DISTRICT 1

BATON ROUGE, LOUISIANA

COMPILED FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Joseph P. Vincent, Jr.  
Certified Public Accountant  
A Professional Accounting Corporation  
Baton Rouge, Louisiana

GORDON H. HUTCHINSON

CONSTABLE

WARD 3, DISTRICT 1

BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

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*Joseph P. Vincent, Jr.*  
*Certified Public Accountant and Consultant*  
*A Professional Accounting Corporation*

*Member:*  
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To the Owner  
Gordon Hutchinson, Constable  
East Baton Rouge Parish  
Ward 3, District 1  
Baton Rouge, Louisiana

The Owner is responsible for the accompanying financial statements of Gordon Hutchinson, Constable, East Baton Rouge Parish, Ward 3, District 1 (a proprietorship), which comprise the balance sheet-cash basis of the general fund and the garnishment fund as of December 31, 2025, and the related statement of revenues, expenditures, and changes in fund balance-cash basis of the general fund and garnishment fund for the year then ended, and for determining that the cash basis of accounting is an acceptable reporting framework. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The Owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, fund balance, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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

*Joseph P. Vincent, Jr., CPA, APAC*  
Joseph P. Vincent, Jr., CPA, APAC  
Baton Rouge, Louisiana  
June 27, 2026

GORDON H. HUTCHINSON  
CONSTABLE  
EAST BATON ROUGE PARISH  
WARD 3, DISTRICT 1

Balance Sheet-Cash Basis  
December 31, 2025

**ASSETS**

|                               | <u>General<br/>Fund</u> | <u>Garnishment<br/>Fund</u> |
|-------------------------------|-------------------------|-----------------------------|
| Cash                          | \$ 13,067               | \$ -                        |
| Total Current Assets          | <u>13,067</u>           | <u>-</u>                    |
| Fixed Assets                  |                         |                             |
| Vehicle                       | 80,283                  | -                           |
| Equipment                     | 20,578                  | -                           |
| Less accumulated depreciation | ( 83,929)               | -                           |
| Total Fixed Assets            | <u>16,932</u>           | <u>-</u>                    |
| Total Assets                  | <u>\$ 29,999</u>        | <u>\$ -</u>                 |

**LIABILITIES AND FUND BALANCE**

|                                       |                  |             |
|---------------------------------------|------------------|-------------|
| Liabilities                           | \$ -             | \$ -        |
| Fund Balance                          |                  |             |
| Beginning fund balance                | \$ 33,842        |             |
| Current year fund balance             | ( 3,843)         |             |
|                                       | <u>29,999</u>    | <u>-</u>    |
| Total Liabilities and<br>Fund Balance | <u>\$ 29,999</u> | <u>\$ -</u> |

See accompanying accountant's compilation report.

GORDON H. HUTCHINSON  
CONSTABLE  
EAST BATON ROUGE PARISH  
WARD 3, DISTRICT 1

Statement of Revenues, Expenditures,  
and Changes in Fund Balance-Cash Basis  
For the Year Ended December 31, 2025

|                                        | General<br>Fund  | Garnishment<br>Fund |
|----------------------------------------|------------------|---------------------|
| Cash Receipts                          |                  |                     |
| Fees                                   | \$ 245,713       | \$ -                |
| EBR Parish compensation                | 5,040            | -                   |
| Garnishment collected                  | -                | 5,637               |
| Total Cash Receipts                    | <u>250,753</u>   | <u>5,637</u>        |
| Cash Disbursements                     |                  |                     |
| Advertising                            | 1,850            | -                   |
| Depreciation                           | 11,288           | -                   |
| Garnishment paid                       | -                | 5,300               |
| Insurance                              | 4,035            | -                   |
| Legal & professional                   | 1,275            | -                   |
| Office                                 | 14,982           | -                   |
| Paid to Deputy Constables              | 127,507          | -                   |
| Repairs & maintenance                  | 10,265           | -                   |
| Utilities & telephone                  | 4,361            | -                   |
| Vehicle                                | <u>26,018</u>    | -                   |
| Total Cash Disbursements               | <u>201,581</u>   | <u>5,300</u>        |
| Balance Available                      | 49,172           | 337                 |
| Amount paid to Constable               | <u>53,015</u>    | <u>337</u>          |
| Increase (Decrease) in<br>Fund Balance | ( 3,843)         | -                   |
| Fund Balance at Beginning<br>of Year   | <u>33,842</u>    | -                   |
| Balance at End of Year                 | <u>\$ 29,999</u> | <u>\$ -</u>         |

See accompanying accountant's compilation report.

GORDON H. HUTCHINSON  
CONSTABLE  
EAST BATON ROUGE PARISH  
WARD 3, DISTRICT 1

SCHEDULE 1

YEAR ENDED: DECEMBER 31, 2025

AGENCY HEAD: GORDON H. HUTCHINSON, JR.

East Baton Parish Salary

\$5,040