

LARRY M. SPENCER, JUSTICE OF THE PEACE
EAST BATON ROUGE PARISH WARD 3, DISTRICT 3
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

LARRY M. SPENCER
JUSTICE OF THE PEACE
WARD 3, DISTRICT 3
BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

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

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To the Owner
Larry M. Spencer
Justice of the Peace, East Baton Parish, Ward 3, District 3
Baton Rouge, Louisiana

The Owner (management) is responsible for the accompanying financial statements of Larry M. Spencer, Justice of the Peace, East Baton Rouge Parish, Ward 3, District 3 (a proprietorship), which comprise the balance sheet-cash basis of the general fund as of December 31, 2025, and the related statement of revenues, expenditures, and changes in fund balance-cash basis 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 the Owner. 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 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of the Owner. 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 11, 2026

LARRY M. SPENCER, JUSTICE OF THE PEACE
EAST BATON ROUGE PARISH
WARD 3, DISTRICT 3

Balance Sheet-Cash Basis
December 31, 2025

ASSETS

	<u>General Fund</u>
Cash	\$ 89,939
Total Assets	<u>\$ 89,939</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ -
Fund Balance	
Beginning fund balance	79,026
Current year fund balance	<u>10,913</u>
	<u>89,939</u>
Total Liabilities and Fund Balance	<u>\$ 89,939</u>

See accompanying accountant's compilation report.

LARRY M. SPENCER, JUSTICE OF THE PEACE
EAST BATON ROUGE PARISH
WARD 3, DISTRICT 3

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

	General Fund
Cash Receipts	
Fees	\$ 513,686
EBR Parish compensation	5,040
Less refunds	<u>(1,355)</u>
Total Cash Receipts	<u>517,371</u>
Cash Disbursements	
Accounting	5,129
Advertising	13,401
Bank charges	1,801
Charitable giving	5,896
Constables fee	202,462
Insurance	8,377
Legal and professional	20,448
Meals and Entertainment	3,488
Office	12,429
Payroll	50,000
Payroll processing	2,122
Rent	18,720
Taxes & licenses	9,577
Telephone and internet	7,940
Travel	5,312
Utilities	1,600
Vehicle	<u>6,335</u>
Total Cash Disbursements	<u>375,037</u>
Balance Available	142,334
Amount paid to Justice of the Peace	<u>131,421</u>
Increase (Decrease) in Fund Balance	10,913
Fund Balance at Beginning of Year	<u>79,026</u>
Balance at End of Year	<u>\$ 89,939</u>

See accompanying accountant's compilation report.

LARRY M. SPENCER, JUSTICE OF THE PEACE
EAST BATON ROUGE PARISH
WARD 3, DISTRICT 3
SCHEDULE 1

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Office

Year Ended: December 31, 2025

Agency Head Name: Larry M. Spencer

East Baton Rouge Parish Salary	\$5,040
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