

STEVEN E. SANDERS, JUSTICE OF THE PEACE
EAST BATON ROUGE PARISH, WARD 3, DISTRICT 2
BATON ROUGE, LOUISIANA
COMPILED FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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

STEVEN E. SANDERS
JUSTICE OF THE PEACE
WARD 3, DISTRICT 2
BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

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To the Owner
Steven E. Sanders
Justice of the Peace, East Baton Parish, Ward 3, District 2
Baton Rouge, Louisiana

The Owner is responsible for the accompanying financial statements of Steven E. Sanders, Justice of the Peace, East Baton Rouge Parish, Ward 3, District 2 (a proprietorship), which comprise the balance sheet-cash basis of the general fund as of December 31, 2017, 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, equity, 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
Baton Rouge, Louisiana
June 20, 2018

STEVEN E. SANDERS
JUSTICE OF THE PEACE
WARD 3, DISTRICT 2
BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

Balance Sheet-Cash Basis
December 31, 2017

ASSETS

	<u>General Fund</u>
Cash	\$ <u>1,235</u>
Total Assets	<u>\$ 1,235</u>

LIABILITIES AND FUND BALANCE

Registry of the Court bond deposits:		
Beginning balance	\$ 120	
Bond deposit receipts	30	
Less bond refunds & costs	<u>(135)</u>	\$ 15
Fund Balance		<u>1,220</u>
Total Liabilities and Fund Balance		<u>\$ 1,235</u>

See accompanying accountant's compilation report.

STEVEN E. SANDERS
 JUSTICE OF THE PEACE
 WARD 3, DISTRICT 2
 BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

Statement of Revenues, Expenditures,
 and Changes in Fund Balance-Cash Basis
 For the Year Ended December 31, 2017

	<u>General Fund</u>
Cash Receipts	
Court fees	\$ 585,192
State & parish salary	4,800
Marriages	<u>10,250</u>
Gross cash receipts	600,242
Less court costs refunds	<u>2,854</u>
Total Net Cash Receipts	<u>597,388</u>
Cash Disbursements	
Fees paid to Constable	245,877
Fees paid on behalf of Constable	264
Fees paid to Clerk	93,857
Office expense	5,672
Storage	2,957
Rent paid	8,760
Utilities and telephone	<u>4,520</u>
Total Cash Disbursements	<u>361,907</u>
Balance Available	235,481
Amount retained for Justice of the Peace compensation	<u>235,361</u>
Increase (Decrease) in Fund Balance	120
Fund Balance at Beginning of Year	<u>1,100</u>
Fund Balance at End of Year	<u>\$ 1,220</u>

See accompanying accountant's compilation report.

STEVEN E. SANDERS, JUSTICE OF THE PEACE
EAST BATON ROUGE PARISH, WARD 3, DISTRICT 2
SCHEDULE 1

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

Year Ended: DECEMBER 31, 2017

Agency Head Name:

Purpose	Amount
Salary	\$ 4,800
Benefits-insurance	
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses	
Special meals	
	4,800