

STEVEN E. SANDERS

JUSTICE OF THE PEACE

WARD 3, DISTRICT 2

BATON ROUGE, EAST BATON ROUGE PARISH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

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

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*American Institute of Certified Public Accountants*  
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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, 2024, 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  
Baton Rouge, Louisiana  
June 12, 2025

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

Balance Sheet-Cash Basis  
December 31, 2024

**ASSETS**

	<u>General Fund</u>
Cash	<u>\$ 1,515</u>
Total Assets	<u>\$ 1,515</u>

**LIABILITIES AND FUND BALANCE**

Registry of the Court bond deposits	<u>\$ 295</u>
Total Liabilities	295
Fund Balance	<u>1,220</u>
Total Liabilities and Fund Balance	<u>\$ 1,515</u>

See accompanying accountant's compilation report.

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Statement of Revenues, Expenditures,  
and Changes in Fund Balance-Cash Basis  
For the Year Ended December 31, 2024

	<u>General Fund</u>
Cash Receipts	
Court fees	\$ 753,739
Weddings	4,944
EBR Parish compensation	5,040
Miscellaneous	<u>2,180</u>
Gross cash receipts	<u>765,903</u>
Cash Disbursements	
Fees paid to Chief Deputy Constable	166,876
Fees paid to Associate Deputy Constable	101,100
Fees paid to Constable	36,000
Fees paid to Clerk	145,539
Office expense	1,857
Paid on behalf of Constable to Sheriffs and miscellaneous charges	307
Professional fees	695
Rent	10,020
Storage	2,580
Telephone	<u>6,285</u>
Total Cash Disbursements	<u>471,259</u>
Balance Available	294,644
Justice of the Peace compensation	<u>294,644</u>
Increase (Decrease) in Fund Balance	-
Fund Balance at Beginning of Year	<u>1,515</u>
Fund Balance at End of Year	<u>\$ 1,515</u>

See accompanying accountant's compilation report.

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: 12/31/2024

Agency Head Name: Steven E. Sanders

Purpose	Amount
Salary	\$ 5,040
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	