

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, 2017

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

The Owner 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, 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, 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
Baton Rouge, Louisiana
May 22, 2018

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

Balance Sheet-Cash Basis
December 31, 2017

ASSETS

	<u>General Fund</u>
Cash	\$ <u>34,905</u>
Total Assets	<u>\$ 34,905</u>

LIABILITIES AND FUND BALANCE

Liabilities	\$ <u> -</u>
Fund Balance	
Beginning fund balance	21,939
Current year fund balance	<u>12,966</u>
	<u>34,905</u>
Total Liabilities and Fund Balance	<u>\$ 34,905</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, 2017

	<u>General Fund</u>
Cash Receipts	
Fees	\$ 234,578
State and Parish salary	4,800
Miscellaneous income	<u>3,948</u>
Total Cash Receipts	<u>243,326</u>
Cash Disbursements	
Constable fee	93,055
Occupancy	17,605
Legal and professional	8,196
Reimbursed costs and fees	3,948
Office	3,107
Telephone and internet	<u>1,402</u>
Total Cash Disbursements	<u>127,313</u>
Balance Available	<u>116,013</u>
Amount paid to Justice of the Peace	<u>103,047</u>
Increase (Decrease) in Fund Balance	12,966
Fund Balance at Beginning of Year	<u>21,939</u>
Balance at End of Year	<u>\$ 34,905</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 Officer

Year Ended: 12/31/2017

Agency Head Name: LARRY M. SPENCER

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	