

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, 2024

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:

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants
Louisiana Society of Independent Accountants

Address:

7620 N. Eizworth Avenue
Baton Rouge, Louisiana 70818
Phone: 225-335-1835

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, 2024, 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
Baton Rouge, Louisiana
June 27, 2025

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

Balance Sheet-Cash Basis
December 31, 2024

ASSETS

	General Fund	Garnishment Fund
Cash	\$ 5,622	\$ -
Total Current Assets	5,622	-
Fixed Assets		
Vehicle	80,283	-
Equipment	20,578	-
Less accumulated depreciation	(72,641)	-
Total Fixed Assets	28,220	-
Total Assets	\$ 33,842	\$ -

LIABILITIES AND FUND BALANCE

Liabilities	\$ -	\$ -
Fund Balance		
Beginning fund balance	\$ 39,413	
Current year fund balance	(5,571)	
	33,842	-
Total Liabilities and Fund Balance	\$ 33,842	\$ -

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, 2024

	<u>General Fund</u>	<u>Garnishment Fund</u>
Cash Receipts		
Fees	\$ 211,000	\$ -
EBR Parish compensation	5,040	-
Garnishment collected	-	5,734
Total Cash Receipts	<u>216,040</u>	<u>5,734</u>
Cash Disbursements		
Depreciation	26,359	-
Garnishment paid	-	5,391
Insurance	1,804	-
Office	24,639	-
Paid to Deputy Constables	97,776	-
Repairs & maintenance	9,177	-
Utilities & telephone	7,236	-
Vehicle	24,560	-
Total Cash Disbursements	<u>191,551</u>	<u>5,391</u>
Balance Available	24,489	343
Amount paid to Constable	<u>30,060</u>	<u>343</u>
Increase (Decrease) in Fund Balance	(5,571)	-
Fund Balance at Beginning of Year	<u>39,413</u>	<u>-</u>
Balance at End of Year	<u>\$ 33,842</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, 2024

AGENCY HEAD: GORDON H. HUTCHINSON, JR.

East Baton Parish Salary	\$5,040
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