

# **BUNKIE CITY COURT**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2023**



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October 23, 2024

Independent Accountants' Compilation Report

The Honorable Derrick Earles, Judge  
Bunkie City Court

Management is responsible for the accompanying financial statements of the general fund and fiduciary funds of the Bunkie City Court, as of and for the year ended December 31, 2023, as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**SUPPLEMENTARY INFORMATION**

The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the general fund's financial statements.

- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

The financial statements present only the general fund and fiduciary funds. Accordingly, the accompanying financial statements do not purport to present fairly the financial position of the Bunkie City Court as of December 31, 2023, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

A handwritten signature in blue ink that reads 'Rozier, McKay &amp; Willis'.

ROZIER, MCKAY, & WILLIS  
Certified Public Accountants  
Alexandria, Louisiana



Rozier, McKay & Willis  
Certified Public Accountants  
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# ***BUNKIE CITY COURT***

## ***A Component of the City of Bunkie***

### ***Balance Sheet - General Fund***

***December 31, 2023***

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	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash	\$ 8,226
Other	-
Due From City Marshal's Office	-
	<hr/>
TOTAL ASSETS	<u>\$ 8,226</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>	
 <b><u>LIABILITIES</u></b>	
Payroll Taxes Payable	<u>\$ 1,165</u>
TOTAL LIABILITIES	<hr/> 1,165
 <b><u>FUND EQUITY</u></b>	
Fund balance - Unassigned	<hr/> 7,061
TOTAL FUND BALANCE	<hr/> 7,061
TOTAL LIABILITIES AND FUND BALANCE	<hr/> <u>\$ 8,226</u>

# ***BUNKIE CITY COURT***

## ***A Component of the City of Bunkie***

### ***Statement of Revenue, Expenditures and Changes in Fund Balance***

#### ***General Fund***

***For the Year Ended December 31, 2023***

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	General Fund
<u>REVENUES</u>	
Fines and Forfeitures	\$ 29,381
Miscellaneous	230
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Total Revenues	29,611
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<u>EXPENDITURES</u>	
Judicial:	
Bank Charges	\$ 101
Books & Periodicals	-
Dues	228
Judges Retirement Fund	-
Legal & Accounting	2,817
Miscellaneous	100
Office Expense	468
Salaries and Wages	31,430
Seminars & Meetings	375
Taxes-Payroll	2,404
Telephone	3,609
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Total Expenditures	41,532
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Excess (Deficit) Revenues Over Expenditures	(11,921)
Fund Balance at Beginning of Year	18,982
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Fund Balance at End of Year	\$ 7,061
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# ***BUNKIE CITY COURT***

## ***A Component of the City of Bunkie***

### ***Statement of Fiduciary Net Position***

#### ***Fiduciary Funds***

***December 31, 2023***

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Custodial  
Funds

#### **Assets**

Cash and Cash Equivalents

\$ 12,291

**Total Assets**

12,291

#### **Liabilities**

Due to Others

-

**Total Liabilities**

-

#### **Net Position**

Restricted for Individuals, Organizations, and Other Governments

12,291

**Total Net Position**

\$ 12,291

# ***BUNKIE CITY COURT***

## ***A Component of the City of Bunkie***

### ***Statement of Changes in Fiduciary Net Position***

#### ***Fiduciary Funds***

***December 31, 2023***

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	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Court Cost	\$ 74,932
Fines	42,401
Civil Fees	16,602
Other	2,025
<b>Total Additions</b>	<u>135,960</u>
<b><u>Deductions</u></b>	
Distributions to Recipients or Recipient Agencies	<u>135,482</u>
<b>Total Deductions</b>	<u>135,482</u>
Net Increase (Decrease) in Fiduciary Net Position	478
Net Position - Beginning	<u>11,813</u>
Net Position - Ending	<u>\$ 12,291</u>

# ***BUNKIE CITY COURT***

## ***A Component of the City of Bunkie***

### ***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2023***

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#### **Agency Head - Derrick Earles, City Judge**

**Purpose:**

Compensation

Salary - City of Bunkie	5,000	
Salary - State of Louisiana	55,411	
Salary - Avoyelles Parish Police Jury	4,248	
Civil Fees	<u>4,229</u>	68,888

Benefits

Health Insurance Premiums		-
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Reimbursements (Seminars and Meetings)		-
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***BUNKIE CITY COURT***  
***A Component of the City of Bunkie***

***Justice System Funding Schedule - Collecting / Disbursing Entity***  
***As Required by Act 87 of the 2020 Regular Legislative Session -***  
***Cash Basis Presentation***  
***For the Year Ended December 31, 2023***

	First Six Month Period Ended June 30, 2023	Second Six Month Period Ended December 31, 2023
<b>Beginning Balance of Amounts Collected</b>	\$ 11,813	\$ 11,219
Add: Collections		
Court Cost	48,977	25,955
Fines	27,504	14,897
Civil Fees	5,919	10,683
Other	2,025	-
	<u>84,425</u>	<u>51,535</u>
Subtotal Collections		
	84,425	51,535
Less: Disbursements to Governments & Nonprofits		
City of Bunkie - Criminal Fines	27,504	14,897
Criminal Court Cost / Fees		
Bunkie City Marshal	9,821	5,361
12th JDC Indigent Defender Fund	15,525	8,030
LA Commission on Law Enforcement	688	358
LA State Supreme Court	1,180	418
Central Louisiana Juvenile Detention	2,565	1,358
Avoyelles Parish District Attorney	80	201
Civil Fees		
LA State Treasurer	1,053	1,290
LA Supreme Court	19	22
Bunkie City Marshal	492	660
City of Pineville Marshal	60	-
City of Alexandria Marshal	60	-
City Marshal - Ward one	30	-
Avoyelles Parish Sheriff	34	32
Other	2,025	-
Less: Amounts Retained by Bunkie City Court		
Self Disbursed Court Cost	18,107	9,999
Less: Disbursements to Individuals /3rd Party Collection		
Other Disbursements to Individuals	5,776	7,837
Payments to 3rd Party Collection / Processing Agencies	-	-
	<u>85,019</u>	<u>50,463</u>
Subtotal Disbursements / Retainage		
	85,019	50,463
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<u>\$ 11,219</u>	<u>\$ 12,291</u>

**Bunkie City Court  
Schedule of Findings  
December 31, 2023**

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<b>2023-001</b>	<b>Delayed Financial Reporting</b>
Condition	The financial report was completed after the statutory deadline of June 30, 2024.
Criteria	State Law requires the financial report to be completed and submitted to the Legislative Auditor by June 30, 2024.
Cause	The report was delayed because additional time was needed to accumulate information for Justice System Reporting Schedules.
Effect	Noncompliance with State Law.
Recommendation	Accumulate information necessary for Justice System Reporting prior to the deadline.