

# **BUNKIE CITY COURT**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2020**



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September 3, 2021

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, 2020, 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 funds financial statements.

- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity
- Justice System Funding Schedule – Receiving 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, 2020, 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.

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# ***BUNKIE CITY COURT***

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

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

***December 31, 2020***

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	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash	\$ 38,539
Other	-
Due From City Marshal's Office	-
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TOTAL ASSETS	<u>\$ 38,539</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>LIABILITIES</u></b>	
Payroll Taxes Payable	<u>\$ 1,484</u>
TOTAL LIABILITIES	<hr/> 1,484
 <b><u>FUND EQUITY</u></b>	
Fund balance - Unassigned	<hr/> 37,055
TOTAL FUND BALANCE	<hr/> 37,055
TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 38,539</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, 2020***

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	General Fund
<u>REVENUES</u>	
Fines and Forfeitures	\$ 29,159
Miscellaneous	22
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Total Revenues	29,181
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<u>EXPENDITURES</u>	
Judicial:	
Bank Charges	\$ 76
Books & Periodicals	-
Dues	550
Judges Retirement Fund	200
Legal & Accounting	1,230
Miscellaneous	3,115
Office Expense	1,266
Salaries and Wages	27,345
Seminars & Meetings	819
Taxes-Payroll	2,196
Telephone	2,522
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Total Expenditures	39,319
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Excess (Deficit) Revenues Over Expenditures	(10,138)
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Fund Balance at Beginning of Year	47,193
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Fund Balance at End of Year	\$ 37,055
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# ***BUNKIE CITY COURT***

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

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

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

***December 31, 2020***

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	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 9,438
<b>Total Assets</b>	<u>9,438</u>
<b><u>Liabilities</u></b>	
Due to Others	9,438
<b>Total Liabilities</b>	<u>9,438</u>
<b><u>Net Position</u></b>	
Restricted for Individuals, Organizations, and Other Governments	<u>-</u>
<b>Total Net Position</b>	<u>\$ -</u>

# ***BUNKIE CITY COURT***

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

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

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

***December 31, 2020***

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	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Court Cost	\$ 72,058
Fines	42,961
Civil Fees	11,405
<b>Total Additions</b>	<u>126,424</u>
<b><u>Deductions</u></b>	
Distributions to Recipients or Recipient Agencies	126,030
<b>Total Deductions</b>	<u>126,030</u>
Net Increase (Decrease) in Fiduciary Net Position	394
Net Position - Beginning	<u>9,044</u>
Net Position - Ending	<u><u>\$ 9,438</u></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, 2020***

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

**Purpose:**

Compensation

Salary - City of Bunkie	11,954	
Salary - State of Louisiana	49,126	
Salary - Avoyelles Parish Police Jury	4,800	
Civil Fees	<u>-</u>	65,880

Benefits

Health Insurance Premiums		-
Retirement Contributions		20,633

Reimbursements (Seminars and Meetings) -



***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, 2020***

	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
<b>Beginning Balance of Amounts Collected</b>	\$ 9,044	\$ 9,648
Add: Collections		
Court Cost	44,992	27,066
Fines	27,905	15,056
Civil Fees	6,040	5,365
Subtotal Collections	78,937	47,487
Less: Disbursements to Governments & Nonprofits		
City of Bunkie - Criminal Fines	27,905	15,056
Criminal Court Cost / Fees		
Bunkie City Marshal	5,869	3,538
12th JDC Indigent Defender Fund	16,110	9,405
LA Commission on Law Enforcement	704	424
LA State Supreme Court	1,211	738
Central Louisiana Juvenile Detention	2,693	1,605
Avoyelles Parish District Attorney	130	60
Civil Fees		
LA State Treasurer	427	600
LA Supreme Court	8	12
Rapides Parish Sheriff	55	-
Bunkie City Marshal	122	-
Judges Supplemental Compensation Fund	-	25
Avoyelles Parish Sheriff	50	-
St. Bernard Parish Sheriff	-	33
Less: Amounts Retained by Bunkie City Court		
Self Disbursed Court Cost	17,469	10,990
Less: Disbursements to Individuals /3rd Party Collection		
Other Disbursements to Individuals	5,428	5,084
Payments to 3rd Party Collection / Processing Agencies	152	127
Subtotal Disbursements / Retainage	78,333	47,697
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<b>\$ 9,648</b>	<b>\$ 9,438</b>

***BUNKIE CITY COURT***  
***A Component of the City of Bunkie***

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

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	<b>First Six Month Period Ended June 30, 2020</b>	<b>Second Six Month Period Ended December 31, 2020</b>
Receipts From:		
LA Department of Public Safety, Criminal Court Cost/Fees	\$ <u>400</u>	\$ <u>300</u>
Subtotal Receipts	\$ <u><u>400</u></u>	\$ <u><u>300</u></u>