

# **BUNKIE CITY COURT**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024**



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June 18, 2025

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, 2024, 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, 2024, 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, 2024***

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	General Fund
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<b><u>ASSETS</u></b>	
Cash	\$ 20,553
Other	-
Due From City Marshal's Office	-
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TOTAL ASSETS	<u><u>\$ 20,553</u></u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b><u>LIABILITIES</u></b>	
Payroll Taxes Payable	\$ 90
	<hr/>
TOTAL LIABILITIES	<hr/> 90
<b><u>FUND EQUITY</u></b>	
Fund balance - Unassigned	<hr/> 20,463
TOTAL FUND BALANCE	<hr/> 20,463
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 20,553</u></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, 2024***

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	General Fund
<u>REVENUES</u>	
Fines and Forfeitures	\$ 27,147
Miscellaneous	2,675
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Total Revenues	29,822
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<u>EXPENDITURES</u>	
Judicial:	
Bank Charges	\$ 94
Books & Periodicals	-
Dues	750
Judges Retirement Fund	-
Legal & Accounting	1,250
Miscellaneous	133
Office Expense	-
Salaries and Wages	12,790
Seminars & Meetings	-
Taxes-Payroll	978
Telephone	425
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Total Expenditures	16,420
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Excess (Deficit) Revenues Over Expenditures	13,402
Fund Balance at Beginning of Year	7,061
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Fund Balance at End of Year	\$ 20,463
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# ***BUNKIE CITY COURT***

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

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

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

***December 31, 2024***

	Custodial Funds
<b><u>Assets</u></b>	
Cash and Cash Equivalents	\$ 8,413
<b>Total Assets</b>	<b>8,413</b>
<b><u>Liabilities</u></b>	
Due to Others	-
<b>Total Liabilities</b>	<b>-</b>
<b><u>Net Position</u></b>	
Restricted for Individuals, Organizations, and Other Governments	8,413
<b>Total Net Position</b>	<b>\$ 8,413</b>

# ***BUNKIE CITY COURT***

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

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

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

***December 31, 2024***

	Custodial Funds
<b><u>Additions</u></b>	
Court Cost	\$ 77,130
Fines	46,274
Civil Fees	16,284
Other	-
<b>Total Additions</b>	<b>139,688</b>
<b><u>Deductions</u></b>	
Distributions to Recipients or Recipient Agencies	143,566
<b>Total Deductions</b>	<b>143,566</b>
Net Increase (Decrease) in Fiduciary Net Position	(3,878)
Net Position - Beginning	12,291
Net Position - Ending	<b>\$ 8,413</b>

# ***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, 2024***

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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>3,445</u>	68,104

##### **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, 2024***

	<b>First Six Month Period Ended June 30, 2024</b>	<b>Second Six Month Period Ended December 31, 2024</b>
<b>Beginning Balance of Amounts Collected</b>	<b>\$ 12,291</b>	<b>\$ 11,174</b>
Add: Collections		
Court Cost	35,078	42,052
Fines	21,414	24,860
Civil Fees	9,752	6,532
Other	-	-
Subtotal Collections	<u>66,244</u>	<u>73,444</u>
Less: Disbursements to Governments & Nonprofits		
City of Bunkie - Criminal Fines	21,414	24,860
Criminal Court Cost / Fees		
Bunkie City Marshal	7,199	8,934
12th JDC Indigent Defender Fund	10,965	13,050
LA Commission on Law Enforcement	454	604
LA State Supreme Court	547	745
Central Louisiana Juvenile Detention	1,807	2,220
LA State Treasurer	300	258
Avoyelles Parish District Attorney	-	50
Civil Fees		
LA State Treasurer	1,455	792
LA Supreme Court	25	14
Bunkie City Marshal	711	339
Natchitoches Parish Sheriff	4	-
Less: Amounts Retained by Bunkie City Court		
Service Collection Fees	129	189
Self Disbursed Court Cost	13,190	13,970
Less: Disbursements to Individuals /3rd Party Collection		
Other Disbursements to Individuals	9,161	8,680
Bond Fee Refunds	-	1,500
Subtotal Disbursements / Retainage	<u>67,361</u>	<u>76,205</u>
<b>Ending Balance of Amounts Collected but not Disbursed</b>	<b>\$ 11,174</b>	<b>\$ 8,413</b>