

BUNKIE CITY COURT

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025**



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August 7, 2026

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, 2025, 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, 2025, 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, 2025

	General Fund
<u>ASSETS</u>	
Cash	\$ 26,311
Other	-
Due From City Marshal's Office	-
TOTAL ASSETS	<u><u>\$ 26,311</u></u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Payroll Taxes Payable	\$ 473
TOTAL LIABILITIES	473
<u>FUND EQUITY</u>	
Fund balance - Unassigned	25,838
TOTAL FUND BALANCE	25,838
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 26,311</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, 2025

	General Fund
<u>REVENUES</u>	
Fines and Forfeitures	\$ 23,606
Miscellaneous	291
Total Revenues	23,897
<u>EXPENDITURES</u>	
Judicial:	
Bank Charges	\$ 85
Bonding and Insurance	100
Dues	150
Judges Retirement Fund	-
Legal & Accounting	5,883
Miscellaneous	-
Office Expense	257
Repairs and Maintenance	65
Salaries and Wages	9,850
Seminars & Meetings	325
Taxes-Payroll	662
Telephone	1,145
Total Expenditures	18,522
Excess (Deficit) Revenues Over Expenditures	5,375
Fund Balance at Beginning of Year	20,463
Fund Balance at End of Year	\$ 25,838

BUNKIE CITY COURT

A Component of the City of Bunkie

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2025

	Custodial Funds
<u>Assets</u>	
Cash and Cash Equivalents	\$ 6,178
Total Assets	6,178
<u>Liabilities</u>	
Due to Others	-
Total Liabilities	-
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	6,178
Total Net Position	\$ 6,178

BUNKIE CITY COURT

A Component of the City of Bunkie

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

December 31, 2025

	<u>Custodial Funds</u>
<u>Additions</u>	
Court Cost	\$ 69,165
Fines	43,834
Civil Fees	21,980
Other	-
Total Additions	<u>134,979</u>
<u>Deductions</u>	
Distributions to Recipients or Recipient Agencies	<u>137,214</u>
Total Deductions	<u>137,214</u>
Net Increase (Decrease) in Fiduciary Net Position	(2,235)
Net Position - Beginning	<u>8,413</u>
Net Position - Ending	<u>\$ 6,178</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, 2025***

Agency Head - Derrick Earles, City Judge

Purpose:

Compensation

Civil Fees

4,069

Reimbursements (Seminars and Meetings)

325

Bunkie City Court**Justice System Funding Schedule - Collecting/Disbursing Schedule**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Beginning Cash Balance	8,413	8,332
2. Collections		
a. Civil Fees	14,697	7,283
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	38,919	30,246
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	27,271	16,563
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	80,887	54,092
3. Deductions: Collections Retained by the Bunkie City Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	109	135
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	3,582	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	13,340	10,266
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the Bunkie City Court	17,031	10,401
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	8,887	8,066
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:	8,887	8,066
5. Deductions: Total Disbursements to Other Governments & Nonprofits	55,050	37,779
6. Total Amounts Disbursed/Retained	80,968	56,246
7. Ending Cash Balance	8,332	6,178
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

Bunkie City Court**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
City of Bunkie	§1898. Collection and disposition of fines; forfeitures; penalties; and costs	R.S. 13:1898	h. Criminal Fines – Other/Non-Contempt	27,271	16,563
Bunkie City Marshal	§1899. Assessment and disposition of costs in criminal cases; costs in juvenile matters for specified courts	R.S. 13:1899	f. Criminal Court Costs/Fees	8,968	7,037
12th Judicial District Public Defender		R.S. 15:168	f. Criminal Court Costs/Fees	12,542	9,990
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 15:571.11	f. Criminal Court Costs/Fees	580	410
Supreme Court		R.S. 15:571.11	f. Criminal Court Costs/Fees	138	158
Central Louisiana Juvenile Detention Center Authority		R.S. 15:1105.6	f. Criminal Court Costs/Fees	2,148	1,457
Department of the Treasury		R.S. 13:5530	a. Civil Fees	1,708	1,077
Supreme Court		R.S. 13:5530	a. Civil Fees	25	22
Bunkie City Marshal		R.S. 13:5530	a. Civil Fees	794	474