

BUNKIE CITY COURT

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018**



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

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June 6, 2019

Independent Accountants' Compilation Report

The Honorable Derrick Earles, Judge
Bunkie City Court

Management is responsible for the accompanying financial statements of the general fund of the Bunkie City Court, as of and for the year ended December 31, 2018, 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 the General Fund's 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 contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the general funds financial statements. 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 do not purport to present fairly the financial position of the Bunkie City Court as of December 31, 2017, 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.

ROZIER, HARRINGTON & McKAY
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Alexandria, Louisiana

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BUNKIE CITY COURT

A Component of the City of Bunkie

Balance Sheet - General Fund

December 31, 2018

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 22,837
Other	199
Due From City Marshal's Office	<u>322</u>
TOTAL ASSETS	<u>\$ 23,358</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Due to Other funds	<u>\$ 81</u>
TOTAL LIABILITIES	<u>\$ 81</u>
 <u>FUND EQUITY</u>	
Fund balance - Unassigned	<u>\$ 23,277</u>
TOTAL FUND BALANCE	<u>\$ 23,277</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 23,358</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, 2017

	<u>General Fund</u>
<u>REVENUES</u>	
Fines and Forfeitures	\$ 25,366
Miscellaneous	10
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Total Revenues	25,376
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<u>EXPENDITURES</u>	
Judicial:	
Bank Charges	\$ 96
Accounting	1,238
Legal & Accounting	1,465
Telephone	2,617
Office Expense	569
Dues	150
Postage	62
Salaries and Wages	12,139
Taxes-Payroll	9
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Total Expenditures	18,345
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Excess (Deficit) Revenues Over Expenditures	7,031
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Fund Balance at Beginning of Year	16,246
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Fund Balance at End of Year	<u>\$ 23,277</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, 2017

Agency Head - Derrick Earles, City Judge

Purpose:

Compensation

Salary - City of Bunkie	5,000	
Salary - State of Louisiana	48,139	
Salary - Avoyelles Parish Police Jury	4,800	
Civil Fees	<u>4,500</u>	62,439

Benefits

Health Insurance Premiums		<u>15,000</u>
Retirement Contributions		<u>15,000</u>

Reimbursements (Seminars and Meetings)

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