

***THIRTY-SECOND JUDICIAL DISTRICT COURT***  
***TERREBONNE PARISH, LOUISIANA***  
ANNUAL FINANCIAL REPORT  
December 31, 2020

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE PARISH, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

December 31, 2020

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**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**Terrebonne Parish, Louisiana**

As of and for the year ended December 31, 2020

**JUDGES**

*Division A* *George J. Larke, Jr., Chief Judge*

*Division B* *John R. Walker*

*Division C* *Juan W. Pickett*

*Division D* *David W. Arceneaux*

*Division E* *Randall L. Bethancourt*

**OFFICIAL**

*District Court Coordinator* *Jennie R. Callahan*

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

This discussion and analysis of the Thirty-Second Judicial District Court's financial performance provides an overview of the financial activities as of and for the fiscal year ended December 31, 2020. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- Net position decreased as a result of this year's operations by 10%. The net position of our governmental activities decreased by \$313,277. At the end of the year assets exceeded liabilities by \$2,738,923 (net position).
- During the year, expenses were \$376,432 more than the revenue generated in program revenues and operating grants for governmental programs. This compares to last year when revenues exceeded expenses by \$430,773.
- As of the close of the current year, the governmental funds reported combined ending fund balances of \$3,912,074, a decrease of \$314,930 over the previous fiscal year. Of the total \$2,475,497 is unassigned and \$1,436,577 is assigned for the Court Fund and IV-D program – Special Revenue Funds.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-Wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds (Fund Financial Statements) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the government-wide statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the basic financial statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Other Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Annual Report.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as an indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues, governmental activities, from other functions that are intended to recover all or a significant portion of their costs through user fees and charges, business-type activities. The governmental activities include judicial activities.

***Fund Financial Statements***

The fund financial statements provide detailed information about the most significant funds—not as a whole. Some funds are required to be established by State laws.

The Thirty-Second Judicial District Court uses only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Our analysis below focuses on the net position and changes in net position of the governmental-type activities:

<b>Condensed Statement of Net Assets</b>	2019	2020	Dollar Change
Current and Other Assets	\$ 4,263,689	\$ 3,912,074	\$ (351,615)
Capital Assets	44,040	60,782	16,742
<b>Total Assets</b>	<b>4,307,729</b>	<b>3,972,856</b>	<b>(334,873)</b>
<b>Deferred Outflows</b>	<b>71,343</b>	<b>215,559</b>	<b>144,216</b>
Current Liabilities	36,685	-	(36,685)
Other Noncurrent Liabilities	1,449,065	1,107,486	(341,579)
<b>Total Liabilities</b>	<b>1,485,750</b>	<b>1,107,486</b>	<b>(378,264)</b>
<b>Deferred Inflows</b>	<b>60,522</b>	<b>342,006</b>	<b>281,484</b>
Invested in Capital Assets	44,040	60,782	16,742
Unrestricted	3,008,160	2,678,141	(330,019)
<b>Total Net Position</b>	<b>\$ 3,052,200</b>	<b>\$ 2,738,923</b>	<b>\$ (313,277)</b>

Assets exceeded liabilities by \$2,738,923 at the close of the fiscal year which is a decrease of \$313,277 from the prior year.

The decrease in current assets is due to using cash on hand for an increase in expenses but a decrease in revenue collected. The increase in capital assets is due to the excess of capital purchases over depreciation. The increase in other non-current liabilities reflects the increase in the OPEB liability.

A portion of net assets, \$44,040, reflects its investment in capital assets (e.g., office furniture and equipment, and intangible assets - software). As the Court uses these capital assets to provide services to citizens, these assets are not available for future spending. The remaining balance of unrestricted net assets, \$2,738,923 or 97%, may be used to meet the ongoing obligations.

Program expenses decreased slightly compared to the prior year. Program revenues increased by \$42,068. General revenues decreased and consisted of interest earned.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

<b>Condensed Statement of Activities</b>	2019	2020	Dollar Change
Total program expenses	\$(2,711,602)	\$(2,699,329)	\$ (12,273)
Total program revenues	2,280,829	2,322,897	42,068
<b>Net program income</b>	<b>(430,773)</b>	<b>(376,432)</b>	<b>54,341</b>
General revenues	76,377	63,155	(13,222)
<b>Change in Net Assets</b>	<b>(354,396)</b>	<b>(313,277)</b>	<b>41,119</b>
<b>Net Position:</b>			
Beginning of the year	3,406,596	3,052,200	(354,396)
End of the year	<u>\$ 3,052,200</u>	<u>\$ 2,738,923</u>	<u>\$ (313,277)</u>

**FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds are categorized as governmental. Fund financial reports provide detailed information about the major funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term effect of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

All of the funds are considered major governmental funds.

The **General Fund** is the operating fund. The unassigned portion of \$2,475,497 represented 120% of total general fund expenditures, and is considered available to fund future programs and activities. Revenues of fines and fees, interest and on-behalf payments received totaled \$1,907,244 and increased by 9%. Total expenditures of \$2,070,464 also increased by about 10%. The fund balance decreased by \$163,220 for the year.

The **District Court Fund** balance increased by \$41,417 from the prior year. Revenues of court fines and fees and interest earned in this fund totaled \$120,936, an increase of 30%, while total expenditures totaled \$79,519 which included \$12,755 in capital outlay.

The **IV-D Program Fund** ended the year with an assigned fund balance of \$1,023,593 a decrease of \$193,127 from the prior year. Revenues collected for child support were \$357,872 a decrease of 30% (mainly due to COVID pandemic) while expenditures were \$550,999 a decrease of 8%.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund was not revised during the year. Final budgeted revenues for the General Fund were unfavorable favorable. The actual expenditures for the General Fund were slightly over budget by 7.25% due to underestimating the salaries and on behalf payments.

**CAPITAL ASSETS**

A summary of capital assets follows:

<b>COST:</b>	12/31/2020	12/31/2019
SOFTWARE	\$ 21,609	\$ 21,609
OFFICE FURNITURE & EQUIPMENT	211,393	318,513
	<u>233,002</u>	<u>340,122</u>
<b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION:</b>		
SOFTWARE	(21,028)	(37,641)
OFFICE FURNITURE & EQUIPMENT	(151,192)	(277,566)
	<u>(172,220)</u>	<u>(315,207)</u>
<b>NET</b>	<u>\$ 60,782</u>	<u>\$ 24,915</u>
<b>Depreciation</b>	<u>\$ 28,556</u>	<u>\$ 33,167</u>



**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

This year there was \$45,298 of additions of office furniture to capital assets. There were \$171,543 of fully depreciated assets deleted from the capital asset listing. Assets over \$500 are capitalized in accordance with management's policies. More detailed information about the capital assets is presented in Note 4 to the financial statements.

**OTHER POST EMPLOYMENT BENEFITS**

The Court's total OPEB liability of \$1,107,489 measured as of December 31, 2020 and was determined by an actuarial valuation as of that date. More detailed information about the OPEB liability is presented in Note 8 to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Many factors were considered when budgeting for the current fiscal year. Possible new laws and regulations, increased fees that would be charged were all considered.

Historically, the office staff and costs remain stable and should continue to do so. The Terrebonne Parish Council in their current operating budget absorbs some capital asset purchases and other operating expenses. If these estimates remain consistent, the General Fund balance is expected to increase accordingly by the close of 2021.

Highlights of next year's General Fund budget include:

**Condensed Summary of Budgeted Finances**

	FY 2021
<b>Anticipated revenues</b>	\$1,782,000
<b>Expenditures:</b>	
Current	1,974,000
Excess of expenditures	(192,000)
<b>Fund Balance:</b>	
Beginning of the year	2,451,697
End of the year	\$2,259,697

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2020*

**CONTACTING FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Thirty-Second Judicial District Court's finances and to show accountability for the money it received. If you have questions about this report or need additional financial information, contact:

Jennie R. Callahan, District Court Coordinator  
P.O. Box 461,  
Houma, LA 70361  
Phone number 985-873-6589.

# ***FINANCIAL SECTION***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the Judges of the Thirty-Second Judicial District Court  
Terrebonne Parish,  
Houma, Louisiana

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Thirty-Second Judicial District Court, a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2020, and the notes to the financial statements, which collectively comprise the basic financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Statements*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

Thirty-Second Judicial District Court  
Terrebonne Parish, Louisiana

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund as of December 31, 2020 and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Thirty-Second Judicial District Court  
Terrebonne Parish, Louisiana

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head and the Justice System Funding Schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head and the Justice System Funding Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 5, 2021, on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

*Stagni & Company*

Thibodaux, Louisiana  
May 5, 2021



**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Statement of Net Position - Governmental Activities*  
*December 31, 2020*

<b>ASSETS</b>	
Cash	\$ 321,567
Investments	3,559,579
Due from other governments	30,928
Capital Assets, net of depreciation	60,782
<b>TOTAL ASSETS</b>	<b>3,972,856</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES-OPEB</b>	 215,559
 <b>LIABILITIES</b>	
Accounts payable	-
Other noncurrent liability - net other postemployment benefit liability	1,107,486
<b>TOTAL LIABILITIES</b>	<b>1,107,486</b>
 <b>DEFERRED INFLOWS OF RESOURCES-OPEB</b>	 342,006
 <b>NET POSITION</b>	
Net Invested in capital assets	60,782
Unrestricted	2,678,141
<b>TOTAL NET POSITION</b>	<b>\$ 2,738,923</b>

See notes to financial statements.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**

*Statement of Activities - Governmental Activities*

*For the Year Ended December 31, 2020*

**EXPENSES - Judicial:**

Salaries and benefits	\$ 2,310,432
Office operations	253,213
Court room operations	107,128
Depreciation	<u>28,556</u>
Total program expenses	<u>2,699,329</u>

**PROGRAM REVENUES**

Charges for services	724,809
Operating grants	<u>1,598,088</u>
Total program revenues	<u>2,322,897</u>

Net Program (Income) Expense (376,432)

**GENERAL REVENUES**

Interest earned	<u>63,155</u>
Total general revenues	<u>63,155</u>

Change in Net Position (313,277)

**NET POSITION**

Beginning of year	<u>3,052,200</u>
End of year	<u>\$ 2,738,923</u>

See notes to financial statements.



**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE PARISH, LOUISIANA**

*Balance Sheet - Governmental Funds  
December 31, 2020*

	General Fund	Court Fund	IV-D Program	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 127,912	\$ 53,585	\$ 140,070	\$ 321,567
Investments	2,347,585	353,346	858,648	3,559,579
Due from other governments	-	6,052	24,876	30,928
<b>TOTAL ASSETS</b>	<u>\$2,475,497</u>	<u>\$412,983</u>	<u>\$1,023,594</u>	<u>\$3,912,074</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>				
Assigned	-	412,983	1,023,594	1,436,577
Unassigned	2,475,497	-	-	2,475,497
<b>TOTAL FUND BALANCES</b>	<u>2,475,497</u>	<u>412,983</u>	<u>1,023,594</u>	<u>3,912,074</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,475,497</u>	<u>\$ 412,983</u>	<u>\$ 1,023,594</u>	

**RECONCILIATION TO THE STATEMENT OF NET POSITION:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Add - Capital Assets	233,002	
Deduct - Accumulated Depreciation & Amortization	<u>(172,220)</u>	60,782

Deferred outflows and inflows are not financial resources or currently payable:

Deferred outflows-OPEB	215,559
Deferred inflows-OPEB	<u>(342,006)</u>

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Deduct - OPEB liability	<u>(1,107,486)</u>
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Net assets of governmental activities \$ 2,738,923

See notes to financial statements.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances -*  
*Governmental Funds*  
*For the Year Ended December 31, 2020*

	General Fund	Court Fund	IV-D Program	Totals
<b>REVENUES</b>				
Court Fines & Fees	\$ 277,654	\$ 98,440	\$ -	\$ 376,094
Child Support Fees	-	-	348,715	348,715
Interest-Miscellaneous	31,502	22,496	9,157	63,155
Payments received on behalf	1,598,088	-	-	1,598,088
	1,907,244	120,936	357,872	2,386,052
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Salaries and benefits	429,116	9,281	258,858	697,255
Salary and benefit payments on behalf	1,598,088	-	-	1,598,088
Accounting and auditing	3,333	3,333	3,333	9,999
IV-D Program	-	-	170,469	170,469
Family Preservation Court	-	8,297	-	8,297
Office operations	2,615	7,409	50,152	60,176
Court room operations	15,686	3,454	57,334	76,474
Division A	-	5,286	-	5,286
Division B	-	5,767	-	5,767
Division C	-	4,416	-	4,416
Division D	-	4,002	-	4,002
Division E	-	2,886	-	2,886
Miscellaneous	(64)	12,633	-	12,569
	2,048,774	66,764	540,146	2,655,684
Capital outlay	21,690	12,755	10,853	45,298
Total Expenditures	2,070,464	79,519	550,999	2,700,982
Net change in fund balance	(163,220)	41,417	(193,127)	(314,930)
<b>FUND BALANCES</b>				
Beginning of year	2,638,717	371,567	1,216,720	4,227,004
End of year	\$ 2,475,497	\$ 412,984	\$ 1,023,593	\$ 3,912,074

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES:**

Net change in fund balances—total governmental funds from above \$ (314,930)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Add - Capital outlays	45,298	
Deduct - Depreciation expense	(28,556)	16,742

Some expenses reported in the government-wide statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.

(Decrease) Increase in deferred outflows - OPEB	75,184
Increase (Decrease) in deferred inflows - OPEB	281,484
Increase (Decrease) in OPEB Liability	(371,757)

**Change in net assets - governmental activities** **\$ (313,277)**

See notes to financial statements.

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

***Introduction***

The Thirty-Second Judicial District Court is a level of the judicial branch of government and is charged with trying all cases that involve the government and with the administration of justice within its jurisdiction, which encompasses all of Terrebonne Parish. The Thirty-Second Judicial District Court is comprised of five (5) independently elected judges with 6 year-terms.

**Note 1                      *Summary of Significant Accounting Policies***

**A.      *Basis of Presentation***

The accompanying basic financial statements have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B.      *Reporting Entity***

Thirty-Second Judicial District Court judges are independently elected officials. However, the Thirty-Second Judicial District Court is fiscally dependent on the Terrebonne Parish Consolidated Government for office space, courtrooms, and related utility costs, as well as partial funding of salary costs.

The accompanying financial statements present information only on the funds maintained by the Thirty-Second Judicial District Court and do not present information on the Terrebonne Parish Consolidated Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C.      *Fund Accounting***

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds in the financial statements in this report are grouped into two broad categories as follows:





**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 1      Summary of Significant Accounting Policies (Continued)**

**D.      Measurement Focus / Basis of Accounting (Continued)**

**Government-Wide Financial Statements (GWFS) (Continued)**

Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of Section N50.

**Program Revenues** - Program revenues included in the column labeled Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the general revenues.

**E.      Budgets**

The Thirty-Second Judicial District Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The adopted budget is prepared on a modified accrual basis of accounting, which is a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, as required by State Statute.
2. Unused appropriations budgeted lapse at the end of the year.
3. The budget amounts shown in the budgetary comparison schedules are the final authorized amounts. There were no amendments during the year.

**F.      Cash and Cash Equivalents**

Cash includes amounts in regular and money market accounts. Cash equivalents include amounts in certificates of deposit and securities with original maturities of 90 days or less when purchased.

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 1      Summary of Significant Accounting Policies (Continued)**

**G.      Investments**

Investments are reported at fair value except for: (1) short-term and money market investments, consisting primarily of U.S. Treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost, which approximates fair value, and (2) the Louisiana Asset Management Pool (LAMP) investment which is a local government 2a7-like pool administered by a non-profit corporation organized under State of Louisiana law, which is permitted to be carried at amortized cost. Investments policies are governed by state statutes.

**H.      Capital Assets**

Capital assets are capitalized at historical cost or estimated if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The court maintains a threshold level of \$500 or more for capitalizing capital assets. Capital assets are recorded in the GWFS. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Office Equipment	5 years
Furniture	10 years

**I.      Compensated Absences**

All individuals who work at the Thirty-Second Judicial District Court are primarily employees of the Terrebonne Parish Consolidated Government; therefore, no liability for compensated absences is recorded in these financial statements. Vacation and sick leave do not accumulate.

**J.      Restricted Net Assets**

For government-wide statement of net position, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 1      Summary of Significant Accounting Policies (Continued)**

**K.      Fund Equity**

Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components – *net investment in capital assets, restricted, and unrestricted.*

Governmental fund equity is classified as fund balance. Fund balance is further classified as non-spendable, restricted, committed, assigned, or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Judges through approval in minutes. Assigned fund balances is a limitation imposed by a designee of the Judges. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

**L.      Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2      Deposits**

The year-end balances of deposits are as follows:

	Reported Balances	Bank Balances
Cash	\$321,567	\$332,606
Certificates of Deposits (reported as investments)	2,534,577	2,539,387
Totals	\$2,856,144	\$2,871,993



**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 2      Deposits (Continued)**

State law requires deposits (cash & certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits.

Obligations furnished, as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. At year-end deposits were collateralized by securities held by unaffiliated banks for the account of the depositors. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk.

Custodial credit risk is the risk that in the event of a bank failure, deposits may not be returned to it. As of December 31, 2020, \$2,371,993 of the bank balance was exposed to custodial credit risk. These deposits were uninsured and collateralized with securities held by the pledging financial institution, or its trust department or agent, but not in the District Court's name. The bank has pledged securities in the District Court's name to cover these deposits.

Even though the pledged securities are considered subject to custodial credit risk under the provisions of GASB Statement 40, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

**Note 3      Investments**

State statutes authorize investing in obligations of the US Treasury, agencies, and instrumentalities; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP).

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 3      Investments (Continued)**

At year-end the investment balances were as follows:

Investment Type	Fair Value	Matures in less than 1 year
Certificates of Deposits	\$2,534,577	\$2,534,577
Louisiana Asset Management Pool (LAMP)	1,025,002	1,025,002
Total	\$3,559,579	\$3,559,579

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

While LAMP not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money-market funds. The following facts are relevant for 2a7-like investment pools:

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 3      Investments (Continued)**

- **Credit risk:** Standard & Poor's AAAM rating on the LAMP demonstrates that the pool has an extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk.
- **Custodial credit risk:** LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, not disclosure is required.
- **Concentration of credit risk:** Pooled investments are excluded from the 5 percent disclosure.
- **Interest rate risk:** LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 4 Capital Assets**

Capital assets and depreciation activity for the year is as follows:

Governmental Activities	Beginning Balance	Additions	Adjustment	Ending Balance
Furniture and Equipment	\$318,513	\$45,298	\$(152,418)	\$211,393
Intangible assets	40,734	-	(19,125)	21,609
Total cost of assets	359,247	45,298	(171,543)	233,002
Less accumulated depreciation on Furniture & Equipment	(277,566)	(26,044)	152,418	(151,192)
Less amortization on Intangible assets	(37,641)	(2,512)	19,125	(21,028)
Total depreciation and amortization	(315,207)	(28,556)	171,543	(172,220)
Furniture & Equipment, net	\$44,040	\$16,742	\$ -	\$60,782

Depreciation expense for the year recorded for governmental activities was \$28,556 including amortization of intangible assets (computer software) of \$2,512.

**Note 5 On-behalf Payments & Other Costs**

GASB Statement 24 requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures or expenses and that the notes to the financial statements disclose the amounts recognized. On-behalf payments include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends. Employees of the Thirty-Second Judicial District Court received on-behalf payments from Terrebonne Parish Consolidated Government of \$822,748 and \$775,340 from the State of Louisiana. Revenue and expenditure for on-behalf salaries and benefits has been recognized in general fund for these payments.

The Terrebonne Parish Consolidated Government also pays certain operating costs of the Thirty-Second Judicial District Court, such as utilities for the office space and courtrooms and capital type items. Except for on-behalf payments for salaries and benefits, these costs are not recognized as expenditures by the Thirty-Second Judicial District Court and accordingly, are not included in the basic financial statements.

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 6      *Risk Management***

The Thirty-Second Judicial District Court is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, commercial or other insurance has been purchased for the losses to which it is exposed.

**Note 7      *Pension Plans***

All individuals who work at Thirty-Second Judicial District Court are primarily paid by the Terrebonne Parish Consolidated Government and are consequently members of the State Parochial Employees Retirement System of Louisiana and the Louisiana State Employees Retirement System. GASB requires certain disclosures for employers who maintain retirement plans for their employees. Others who disclose the required retirement plan information in their separately issued financial statements primarily compensate all individuals employed at the Thirty-Second Judicial District Court. The retirement plan mentioned above is administered and controlled by a separate board of trustees.

**Note 8      *Other Postemployment Benefits***

The Court has implemented Governmental Accounting Standards Board (GASB) Statement 75 which increases the reporting and disclosure requirements for other post-employment benefits (OPEB). The standards require state and local governments to recognize net OPEB liabilities directly in their financial statements, as a means of more effectively disclosing exactly what these benefits are meant to provide. Plan information, including actuarial valuation information and funding status, can be found in the annual financial report of Terrebonne Parish Consolidated Government.

**Plan Description.** The Court provides for the payment of hospitalization and life insurance premiums through the Terrebonne Parish Consolidated Government for retired employees. The Court will fund the entire premium for all employees retiring with at least ten years' service or retiring from the formal retirement systems. A retired employee may be provided dependent hospitalization coverage at a cost depending on their retirement date. The cost of providing this benefit is recognized as expenditure as premiums are paid for the District Court, IV-D and Law Clerk funds.

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 8      Other Postemployment Benefits (continued)**

Terrebonne Parish Consolidated Government contracts with an actuarial consultant to provide an actuarial valuation of the OPEB liability under GASB Statement 75, which requires at least biennial valuations for plans with membership over 200, unless significant changes since the last valuation. The most recent OPEB liability actuarial valuation was completed for the reporting year that ended December 31, 2020 with the valuation date of January 1, 2020.

**Benefits Provided.** The Parish maintains the following benefits covering eligible active and retire employees and their dependents.

- Self-funded health coverage
  - Standard plan
  - Premium plan
- Self-funded dental coverage
- Fully insured group term life insurance
- Beginning January 1, 2018, a fully insured Medicare Advantage plan for Medicare-eligible retirees

For hire dates prior to January 1, 2013, to be eligible for coverage after retirement, employees were required to have ten years of service with the Parish and be eligible for retirement under one of the state retirement systems.

Effective for all employees hired on or after January 1, 2013, the Parish changed the eligibility requirements. For MPERS and FRS employees, benefits will be available to those eligible with twenty-five years of service and age 55. For all other employees, a retiring employee must have thirty years of service and age 55.

For employees who were hired prior to January 1, 2013 and retired prior to 2005, the Parish implemented a contribution structure that varies based on the years of service at retirement. The current Parish subsidy percentages vary between 10 years of service of 27.50% and 25+ years of 80%. For those who retired after 2005, the Parish subsidy is 80%.

**Employees covered by benefit terms.** At December 31, 2020, the following plan employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	249
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	930
	1,179

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 8 Other Postemployment Benefits (continued)**

**Contribution Rates.** Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Total OPEB Liability.** The Court's total OPEB liability of \$1,107,486 measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020.

**Actuarial Assumptions and other inputs.**

The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	December 31, 2020
Actuarial Valuation Date	January 1, 2020
Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	2.00%,
Prior year discount rate	2.75%

The discount rate was based on December 31, 2020 Fidelity General Obligation AA 20-Year Yield. Mortality rates for active employees were based on the PubG.H-2010 (general) and PubS.H-2010 (public safety) Employee Mortality Table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

Mortality rates for retirees were based on the PubG.H-2010 (general) and PubS.H-2010 (public safety) Healthy Retiree Mortality Tables, Generational with Projection Scale MP-2020 for males or females, as appropriate.

**Changes in the Total OPEB Liability (Asset).** The table below reflects the Net Other Post-employment Benefit (OPEB) Obligation (Asset):

Beginning Net OPEB Obligation	\$1,449,065
Service Cost	32,555
Interest	37,523
Changes of benefit terms	(103,640)
Differences between expected and actual experience	(164,317)
Changes in assumptions	(118,202)
Benefit payments	(25,498)
Net Change in OPEB Obligation	(341,579)
Ending Net OPEB Obligation 12/31/2018	<u>\$1,107,486</u>

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE, PARISH LOUISIANA**

Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 8 Other Postemployment Benefits (continued)**

**Sensitivity of the total OPEB liability to changes in the discount rate and healthcare trend rates.** The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.71%) or 1-percentage-point higher (4.71%) than the current discount rate.

	1.0% Decrease	Current Discount Rate	1.0% Increase
Total OPEB liability	\$ 1,332,780	\$1,107,486	\$934,143
Healthcare Cost Trend Rates	\$ 915,444	\$1,107,486	\$1,368,468

The Court's proportionate share of the aggregate plan OPEB expense was \$40,587.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (136,643)	\$25,227
Assumption changes	(130,768)	150,416
Deferred Amounts	(74,594)	39,916
<b>Total</b>	<b>\$(342,006)</b>	<b>\$215,559</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:	
2021	\$(26,044)
2022	\$(26,044)
2023	\$(26,044)
2024	\$(74,240)
Thereafter	\$0



***REQUIRED SUPPLEMENTAL  
INFORMATION***

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Budgetary Comparison Schedule - General Fund*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget (No Amendments)	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Court Fines & Fees	\$ 270,000	\$ 270,000	\$ 277,654	\$ 7,654
Interest	32,000	32,000	31,502	(498)
Payments received on behalf	1,500,000	1,500,000	1,598,088	98,088
	<u>1,802,000</u>	<u>1,802,000</u>	<u>1,907,244</u>	<u>105,244</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Salaries and benefits	345,000	345,000	429,116	(84,116)
Salary & benefit payments on behalf	1,500,000	1,500,000	1,598,088	(98,088)
Accounting and auditing	3,000	3,000	3,333	(333)
Office operations	2,500	2,500	2,551	(51)
Insurance	80,000	80,000	15,686	64,314
	<u>1,930,500</u>	<u>1,930,500</u>	<u>2,048,774</u>	<u>(118,274)</u>
Capital outlay	-	-	21,690.00	(21,690)
Total Expenditures	<u>1,930,500</u>	<u>1,930,500</u>	<u>2,070,464</u>	<u>(139,964)</u>
<b>Net change in fund balances</b>	(128,500)	(128,500)	(163,220)	(34,720)
<b>FUND BALANCES</b>				
Beginning of year	2,642,309	2,642,309	2,638,717	(3,592)
End of year	<u>\$ 2,513,809</u>	<u>\$ 2,513,809</u>	<u>\$ 2,475,497</u>	<u>\$ (38,312)</u>

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Budgetary Comparison Schedule - Court Fund*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget (No Amendments)	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Court Fines & Fees	\$ 80,000	\$ 80,000	\$ 98,440	\$ 18,440
Interest	2,000	2,000	22,496	20,496
Miscellaneous	3,500	3,500	-	(3,500)
	<u>85,500</u>	<u>85,500</u>	<u>120,936</u>	<u>35,436</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Accounting and auditing	3,000	3,000	3,333	(333)
Family Preservation Court	-	-	8,297	
Office operations	75,000	75,000	7,409	67,591
Court room operations	10,000	10,000	3,454	6,546
Division A	10,000	10,000	5,286	4,714
Division B	10,000	10,000	5,767	4,233
Division C	10,000	10,000	4,416	5,584
Division D	10,000	10,000	4,002	5,998
Division E	10,000	10,000	2,886	7,114
Miscellaneous	-	-	21,914	(21,914)
	<u>138,000</u>	<u>138,000</u>	<u>66,764</u>	<u>79,533</u>
Capital outlay	10,000	10,000	12,755	(2,755)
Total Expenditures	<u>148,000</u>	<u>148,000</u>	<u>79,519</u>	<u>76,778</u>
Revenue Over (Under) Expenditures	(62,500)	(62,500)	41,417	103,917
<b>FUND BALANCES</b>				
Beginning of year	243,144	243,144	371,567	128,423
End of year	<u>\$ 180,644</u>	<u>\$ 180,644</u>	<u>\$ 412,984</u>	<u>\$ 232,340</u>

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Budgetary Comparison Schedule - IV-D Program*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget (No Amendments)	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Child Support Fees	\$ 450,000	\$ 450,000	\$ 348,715	\$ (101,285)
Interest	30,000	30,000	9,157	(20,843)
	<u>480,000</u>	<u>480,000</u>	<u>357,872</u>	<u>(122,128)</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Salaries and benefits	225,000	225,000	258,858	(33,858)
Accounting and auditing	3,000	3,000	3,333	(333)
IV-D Program	265,000	265,000	170,469	94,531
Office operations	20,000	20,000	50,152	(30,152)
Court room operations	37,000	37,000	57,334	(20,334)
Insurance	40,000	40,000	-	40,000
	<u>590,000</u>	<u>590,000</u>	<u>540,146</u>	<u>49,854</u>
Capital outlay	5,000	5,000	10,853.00	(5,853)
Total Expenditures	<u>595,000</u>	<u>595,000</u>	<u>550,999</u>	<u>44,001</u>
Revenue Over (Under) Expenditures	(115,000)	(115,000)	(193,127)	(78,127)
<b>FUND BALANCES</b>				
Beginning of year	1,240,281	1,240,281	1,216,720	(23,561)
End of year	<u>\$ 1,125,281</u>	<u>\$ 1,125,281</u>	<u>\$ 1,023,593</u>	<u>\$ (101,688)</u>

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
 TERREBONNE PARISH, LOUISIANA  
 REQUIRED SUPPLEMENTAL INFORMATION  
 Schedule of Changes in the Total OPEB Liability and Related Ratios**

	Reporting date: Valuation date	12/31/2018 1/1/2018	12/31/2019 1/1/2019	12/31/2020 1/1/2020
<b>Total OPEB Liability</b>				
Service Cost		\$ 49,661	\$ 21,713	\$ 32,555
Interest		\$ 72,361	\$ 29,597	\$ 37,523
Change in benefit terms		\$ (1,084,795)	\$ 57,818	\$ (103,640)
Differences between expected and actual experience		\$ (10,732)	\$ 43,476	\$ (164,317)
Changes in assumptions or other inputs		\$ (74,880)	\$ 259,232	\$ (118,202)
Benefit payments		\$ (30,102)	\$ (35,818)	\$ (25,498)
<b>Net Change in Total OPEB Liability</b>		<b>\$ (1,078,487)</b>	<b>\$ 376,018</b>	<b>\$ (341,579)</b>
<b>Total OPEB Liability-beginning</b>		<b>\$ 2,151,534</b>	<b>\$ 1,073,047</b>	<b>\$ 1,449,065</b>
<b>Total OPEB Liability-ending</b>		<b>\$ 1,073,047</b>	<b>\$ 1,449,065</b>	<b>\$ 1,107,486</b>
Covered Employee Payroll		\$ 985,528	\$ 1,026,408	\$ 1,067,234
Total OPEB Liability as a percentage of covered employee payroll		108.88%	141.18%	103.77%

*displayed as they become available.*

**Notes to Retirement System Schedules:**

		Retiree contributions were updated to reflect the 2020 rates	Retiree contributions were updated to reflect the 2020 rates
<b>Changes of Benefit Terms.</b>	None		
<b>Changes of Assumptions.</b> changes in the discount rate each period.			
Discount rate used	3.710%	2.750%	2.750%

***OTHER  
INFORMATION***

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE PARISH, LOUISIANA**

*Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2020*

**Agency Head Name: George J. Larke, Jr., Chief Judge - Division A**

<b>Purpose</b>	<b>Amount</b>
Salary paid by the State of La (on behalf)	\$155,068
Benefits-insurance paid by the State of LA (on behalf)	\$0
Benefits-retirement paid by the State of LA (on behalf)	\$0
Deferred compensation (contributions made by the agency)	\$0
Benefits-other (Medicare) paid by the State of LA (on behalf)	\$0
Car allowance	\$0
Vehicle provided by government (enter amount reported on W-2 adjusted for various fiscal years)	\$0
Cell phone	\$2,228
Dues	\$200
Vehicle rental	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees - paid by State of LA	\$0
Conference travel	\$0
Housing	\$0
Unvouchered expenses (example: travel advances, etc.)	\$0
Special meals	\$0
Other (including payments made by other parties on behalf of the agency head)	\$0

***This form is used to satisfy the supplemental reporting requirement of R.S. 24:513(A)(3)***

**THIRTY-SECOND JUDICIAL DISTRICT COURT  
TERREBONNE PARISH, LOUISIANA  
Justice System Funding Schedule - Receiving Entity**

**As Required by Act 87 of the 2020 Regular Legislative Session**

As of and for the year ended December 31, 2020

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
<b>Receipts From:</b> <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>		
01-505 Terrebonne Parish Clerk of Court - Cases Filed	21,120	21,000
01-502 Terrebonne Parish Sheriffs Office - Fines & Costs	15,895	8,220
01-502 Terrebonne Parish Consolidated Government - Fines & Costs	116,098	71,585
02-502 Terrebonne Parish Sheriffs Office - Bond Forfeitures	49,125	43,263
<i>Agency name/collection type</i>	-	-
<b>Subtotal Receipts</b>	<b>202,238</b>	<b>144,068</b>
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-

<b>Collection Types to be used in the "Receipts From:" section above</b>
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>



**THIRTY-SECOND JUDICIAL DISTRICT COURT  
 TERREBONNE PARISH, LOUISIANA  
 Justice System Funding Schedule - Collecting/Disbursing Entity  
 As Required by Act 87 of the 2020 Regular Legislative Session**

As of and for the year ended December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	-	-
<b>Add: Collections</b>		
03-502 State of LA-DSS Child Support fees	186,718	170,467
<b>Subtotal Collections</b>	<b>186,718</b>	<b>170,467</b>
<b>Less: Disbursements To Governments &amp; Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)</b>		
Central Collection Unit - Child Support fees	5,218	14,701
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
03-750 Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	181,500	155,766
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)	-	-
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	-
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	<b>186,718</b>	<b>170,467</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	-	-
<b>Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</b>	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-

***REPORTS REQUIRED BY GOVERNMENT  
AUDITING STANDARDS***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Judges of the Thirty-Second Judicial District  
Terrebonne Parish, Louisiana  
Houma, LA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Thirty-Second Judicial District, a component unit of Terrebonne Parish Consolidated Government as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents and have issued our report thereon dated May 5, 2021.

### ***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

May 5, 2021  
Thibodaux, Louisiana

