

***THIRTY-SECOND JUDICIAL DISTRICT COURT***  
***TERREBONNE PARISH, LOUISIANA***  
ANNUAL FINANCIAL REPORT  
December 31, 2024

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

**ANNUAL FINANCIAL REPORT**

December 31, 2024

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

As of and for the year ended December 31, 2024

**JUDGES**

*Division A*

*Timothy Ellender, Jr*

*Division B*

*Jason Dagate*

*Division C*

*Juan W. Pickett*

*Division D*

*David W. Arceneaux*

*Division E*

*Randall L. Bethancourt*

**OFFICIAL**

*District Court Coordinator*

*Paul Labat*

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2024*

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, 2024. 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 9%. At the end of the year assets exceeded liabilities by \$1,750,358 (net position).
- During the year, expenses were \$329,840 more than the revenue generated in program revenues and operating grants for governmental programs. Total expenses for judicial services was \$4,092,987. Program revenues were \$3,763,157 and consisted of court fines and fees and also \$2.8 million in payments received on behalf for salaries and benefits paid by the Parish and State.
- As of the close of the current year, the governmental funds reported combined ending fund balances of \$2,742,680. Of the total \$1,039,092 is assigned for the Court Fund, IV-D, and Family Preservation Court programs – Special Revenue Funds. The net change in fund balance for the year was \$(202,677).

**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, 2024*

***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, 2024*

**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 Position</b>	2023	2024	Dollar Change
Current and Other Assets	\$ 2,994,285	\$ 2,798,241	\$ (196,044)
Capital Assets	68,787	58,219	(10,568)
<b>Total Assets</b>	3,063,072	2,856,460	(206,612)
<b>Deferred Outflows</b>	130,732	454,552	323,820
Current Liabilities	48,928	55,561	6,633
Other Noncurrent Liabilities	678,196	1,021,795	343,599
<b>Total Liabilities</b>	727,124	1,077,356	350,232
<b>Deferred Inflows</b>	549,886	483,298	(66,588)
Invested in Capital Assets	68,787	58,219	(10,568)
Unrestricted	1,848,007	1,692,139	(155,868)
<b>Total Net Position</b>	<u>\$ 1,916,794</u>	<u>\$ 1,750,358</u>	<u>\$ (166,436)</u>

Assets exceeded liabilities by \$1,750,358 at the close of the fiscal year which is a decrease of \$166,436 or 9% from the prior year.

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

A portion of net position, \$58,219, reflects its net investment in capital assets (e.g., office furniture and equipment, and intangible assets - software) less accumulated depreciation. 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, \$1,692,139 or 97%, may be used to meet the ongoing program expenses.

Program expenses increased by 8% compared to the prior year. Program revenues also increased by \$275,570 or 8%. Operating grants were received for the Family Preservation Court \$(176,730) and from TPCG \$(11,429). General revenues increased due to interest earned at increased rates.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2024*

<b>Condensed Statement of Activities</b>	2023	2024	Dollar Change
Total program expenses	\$ (3,790,680)	\$ (4,092,997)	\$ 302,317
Total program revenues	3,487,587	3,763,157	275,570
<b>Net program income</b>	(303,093)	(329,840)	(26,747)
General revenues	17,838	163,404	145,566
<b>Change in Net Assets</b>	(285,255)	(166,436)	118,819
<b>Net Position:</b>			
Beginning of the year	2,202,049	1,916,794	(285,255)
End of the year	\$ 1,916,794	\$ 1,750,358	\$ (166,436)

**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, 2024*

The **General Fund** is the operating fund. The unassigned portion of \$1,703,588 represented 311% 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 \$3,231,396 and increased by 8%. Total expenditures of \$3,354,829 also increased by about 5%. The fund balance decreased by \$110,561 for the year.

The **District Court Fund** balance decreased by \$173,100 from the prior year. Revenues of court fines and fees and interest earned in this fund totaled \$84,449, an increase of 60%. Total expenditures totaled \$294,938 which included \$16,185 in capital outlay.

The **IV-D Program Fund** ended the year with an assigned fund balance of \$796,489 an increase of \$74,139 from the prior year. Revenues collected for child support were \$357,435 an increase of 25% while expenditures were \$309,586 also an increase from the prior year of 4%

The **Family Preservation Court Fund** was set up in the current year to account for a grant received from the Supreme Court of LA for the administration for the program. The ending fund balance of \$20,264 an increase of \$6,845 from operations of the program. The grant from the Supreme Court received was \$176,730 an increase of 31% while expenditures were \$169,885 also an increase from the prior year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund was revised during the year. All variances were in compliance with the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable. More information on the current year budget can be found in the General Fund Budgetary Comparison Schedule.

**CAPITAL ASSETS**

A summary of capital assets follows:

<b>COST:</b>	12/31/2024	12/31/2023
SOFTWARE	\$ 21,609	\$ 21,609
OFFICE FURNITURE & EQUIPMENT	180,546	182,796
	<u>202,155</u>	<u>204,405</u>
<b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION:</b>		
SOFTWARE	(21,609)	(21,609)
OFFICE FURNITURE & EQUIPMENT	(122,327)	(114,009)
	<u>(143,936)</u>	<u>(135,618)</u>
<b>NET</b>	<u><u>\$ 58,219</u></u>	<u><u>\$ 68,787</u></u>



**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2024*

<b>Depreciation</b>	<u>\$ 26,650</u>	<u>\$ 22,276</u>
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This year there was \$16,185 of additions and \$18,435 deletions of office equipment to capital assets. 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 \$1,021,795 measured as of December 31, 2024 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 2025.

Highlights of next year's General Fund budget include:

**Condensed Summary of Budgeted Finances**

	<u>FY 2025</u>
<b>Anticipated revenues</b>	\$240,000
<b>Expenditures:</b>	
Current	<u>535,500</u>
Excess of expenditures	(295,500)
<b>Fund Balance:</b>	
Beginning of the year	<u>1,516,994</u>
End of the year	<u>\$1,221,494</u>

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2024*

**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:

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



# 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 Audit of the Financial Statements***

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Thirty-Second Judicial District Court (the Court), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Court as of December 31, 2024, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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 Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management's 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 statement that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not 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 sufficient evidence to express an opinion or provide any assurance.

***Other Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the basic financial statements. The Schedule of Compensation, Benefits, and Other Payment to the Agency Head and the Justice System Funding Schedules as listed in the table of contents as other supplementary information are presented for the purposes of additional analysis and is not a required part of the basic financial statements. These schedules are the responsibility of management and is derived from and relates 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 statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is 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 our report dated May 21, 2025, on our consideration of the internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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 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 the internal control over financial reporting and compliance.

*Stagni & Company*

May 21, 2025  
Thibodaux, Louisiana



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STAGNI & COMPANY, LLC

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

*Statement of Net Position - Governmental Activities*  
*December 31, 2024*

**ASSETS**

Cash	\$ 180,218
Investments	2,526,844
Due from other governments	91,179
Capital Assets, net of depreciation	<u>58,219</u>
TOTAL ASSETS	<u>2,856,460</u>

<b>DEFERRED OUTFLOWS OF RESOURCES-OPEB</b>	454,552
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**LIABILITIES**

Accounts payable	5,760
Due to other governments	49,801
Other noncurrent liability -	
Other postemployment benefit liability	<u>1,021,795</u>
TOTAL LIABILITIES	<u>1,077,356</u>

<b>DEFERRED INFLOWS OF RESOURCES-OPEB</b>	483,298
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**NET POSITION**

Net Invested in capital assets	58,219
Unrestricted	<u>1,692,139</u>
TOTAL NET POSITION	<u><u>\$ 1,750,358</u></u>

See notes to financial statements.

## **THIRTY-SECOND JUDICIAL DISTRICT COURT**

### *Statement of Activities - Governmental Activities*

*For the Year Ended December 31, 2024*

#### **EXPENSES - Judicial:**

Salaries and benefits	\$ 3,740,566
Office operations	161,222
Court room operations	164,559
Depreciation	<u>26,650</u>
Total program expenses	<u>4,092,997</u>

#### **PROGRAM REVENUES**

Charges for services	767,777
Operating grants	<u>2,995,380</u>
Total program revenues	<u>3,763,157</u>

Net Program (Income) Expense	(329,840)
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#### **GENERAL REVENUES**

Interest earned	<u>163,404</u>
Total general revenues	<u>163,404</u>

Change in Net Position	(166,436)
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#### **NET POSITION**

Beginning of year	<u>1,916,794</u>
End of year	<u><u>\$ 1,750,358</u></u>

See notes to financial statements.

**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Balance Sheet - Governmental Funds*  
*December 31, 2024*

	General Fund	District Court Fund	IV-D Program	Family Preservation Court	Total Governmental Funds
<b>ASSETS</b>					
Cash	\$ 57,440	\$ 28,291	\$ 88,983	\$ 5,504	\$ 180,218
Investments	1,664,483	190,061	672,300	-	2,526,844
Due from other governments	13,499	7,487	55,433	14,760	91,179
Deposits	-	-	-	-	0
<b>TOTAL ASSETS</b>	<u><b>\$ 1,735,422</b></u>	<u><b>\$ 225,839</b></u>	<u><b>\$ 816,716</b></u>	<u><b>\$ 20,264</b></u>	<u><b>\$ 2,798,241</b></u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable and accrued liabilities	\$ -	\$ 3,500	\$ 2,260	\$ -	\$ 5,760
Due to other governments	31,834	-	17,967	-	49,801
<b>TOTAL LIABILITIES</b>	<u><b>31,834</b></u>	<u><b>3,500</b></u>	<u><b>20,227</b></u>	<u><b>-</b></u>	<u><b>55,561.00</b></u>
<b>FUND BALANCES:</b>					
Assigned	-	222,339	796,489	20,264	1,039,092
Unassigned	1,703,588	-	-	-	1,703,588
<b>TOTAL FUND BALANCES</b>	<u><b>1,703,588</b></u>	<u><b>222,339</b></u>	<u><b>796,489</b></u>	<u><b>20,264</b></u>	<u><b>2,742,680</b></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><b>\$ 1,735,422</b></u>	<u><b>\$ 225,839</b></u>	<u><b>\$ 816,716</b></u>	<u><b>\$ 20,264</b></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.

Capital Assets	202,155	
Accumulated Depreciation & Amortization	<u>(143,936)</u>	58,219

Deferred outflows and inflows of resources are not available resources or payable from current expendable resources and, therefore, are not reported in the funds

Deferred outflows-OPEB	454,552
Deferred inflows-OPEB	<u>(483,298)</u>

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

OPEB liability	<u>(1,021,795)</u>
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Net assets of governmental activities	<u><b>\$ 1,750,358</b></u>
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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, 2024

	General Fund	District Court Fund	IV-D Program	Family Preservation Court	Total Governmental Funds
<b>REVENUES</b>					
Court Fines & Fees	\$ 294,894	\$ 115,448	\$ -	\$ -	\$ 410,342
Child Support Fees	-	-	357,435	-	357,435
Intergovernmental					
LA Supreme Court Grant	-	-	-	176,730	176,730
Grant for COVID pass thru TPCG	-	11,429	-	-	11,429
Interest/Miscellaneous	129,281	7,833	26,290	-	163,404
Payments received on behalf	2,807,221	-	-	-	2,807,221
	<u>3,231,396</u>	<u>134,710</u>	<u>383,725</u>	<u>176,730</u>	<u>3,926,561</u>
<b>EXPENDITURES - JUDICIAL:</b>					
Current:					
Salaries and benefits	544,043	68,000	250,199	117,912	980,154
Salary and benefit payments on behalf	2,807,221	-	-	-	2,807,221
Accounting and auditing	2,000	6,065	4,260	2,000	14,325
Family Preservation Court	-	-	-	19,519	19,519
Office operations	-	18,153	19,200	25,194	62,547
Courtroom operations	395	23,083	35,927	-	59,405
Division A	-	27,712	-	-	27,712
Division B	-	20,082	-	-	20,082
Division C	-	13,707	-	-	13,707
Division D	-	13,732	-	-	13,732
Division E	-	10,402	-	-	10,402
Miscellaneous	1,170	77,817	-	5,260	84,247
	<u>3,354,829</u>	<u>278,753</u>	<u>309,586</u>	<u>169,885</u>	<u>4,113,053</u>
Capital outlay	-	16,185	-	-	16,185
Total Expenditures	<u>3,354,829</u>	<u>294,938</u>	<u>309,586</u>	<u>169,885</u>	<u>4,129,238</u>
<b>Net change in fund balance</b>	(123,433)	(160,228)	74,139	6,845	(202,677)
Operating transfers to (from)	12,872	(12,872)			-
	<u>(110,561)</u>	<u>(173,100)</u>	<u>74,139</u>	<u>6,845</u>	<u>(202,677)</u>
<b>FUND BALANCES</b>					
Beginning of year	1,814,149	395,439	722,350	13,419	2,945,357
End of year	<u>\$ 1,703,588</u>	<u>\$ 222,339</u>	<u>\$ 796,489</u>	<u>\$ 20,264</u>	<u>\$ 2,742,680</u>

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES:**

Net change in fund balances—total governmental funds from above \$ (202,677)

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.

Capital outlays	16,185
(Gain)/Loss on disposal of assets	(103)
Depreciation expense	<u>(26,650)</u>
	(10,568)

Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows and inflows of resources. Changes in the net OPEB liability are reported as expenses in the statement of activities.

46,809

**Change in net assets - governmental activities**

\$ (166,436)

See notes to financial statements.

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

Notes to Financial Statements  
For the Year Ended December 31, 2024

***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, 2024

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

**C.      Fund Accounting (Continued)**

**Governmental Fund Types**

Governmental funds account for all or most of the general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations. The following are the governmental funds:

The General Fund – The Law Clerk Fund was established under the provisions of Title 13 of the Louisiana Revised Statutes of 1950, and provides for the collection of a sum, not to exceed twenty dollars (\$20) from the persons filing any type of civil suit and in criminal cases from defendants who are convicted or plead guilty. These monies may be used for the salaries of law clerks, clerical, research and administrative personnel. The funds may also be used to pay for the cost of establishing and maintaining a law library and for the purchase of equipment or supplies for the efficient operation of the court. No monies may be used for the salaries of any judges.

The Court Fund - The Court Fund was established under the provisions of Title 22 of the Louisiana Revised Statutes of 1950, and provides for the collection of a fee on the premiums for all commercial surety underwriters who write criminal bail bonds in the state of Louisiana. The fee currently is two hundred dollars (\$200) for each ten thousand dollars (\$10,000) or 2% worth of liability underwritten by the commercial surety.

The IV-D Program Fund – The IV-D Program Fund was established under the provisions of Title 46 of the Louisiana Revised Statutes of 1950, and provides for the collection of a fee of 5% of all existing and future support obligations to fund the administrative costs. The fee may be assessed and collected against existing and future arrearages as well as ongoing support payments, whether or not an arrearage exists.

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

Notes to Financial Statements  
For the Year Ended December 31, 2024

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

**D.      Measurement Focus / Basis of Accounting**

**Fund Financial Statements (FFS)**

The amounts reflected in fund financial statements, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

The amounts reflected in the fund financial statements, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues** – Court fines and fees, child support fees, and interest are recorded when earned and measurable.

**Expenditures** – The major expenditures of salaries and benefits, and court processing and clerk fees are recorded when the salary is earned and payable or when the fees are incurred.

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

The government-wide financial statements display information as a whole. These statements include all the financial activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

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

Notes to Financial Statements  
For the Year Ended December 31, 2024

**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.

**General Revenues** - Taxes and other items not properly included among program revenues are reported instead as 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 demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. 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, 2024

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

**G.      Investments**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. 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**

Most of 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, 2024

**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	\$180,218	\$180,150
Certificates of Deposits (reported as investments)	1,391,714	1,391,714
Totals	\$1,571,932	\$1,571,864

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

Notes to Financial Statements  
For the Year Ended December 31, 2024

**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, 2024, \$1,130,282 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, 2024

**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	\$1,391,714	\$1,391,714
Louisiana Asset Management Pool (LAMP)	1,108,734	1,135,130
Total	\$2,500,448	\$2,526,844

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, 2024

**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, 2024

**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	\$182,796	\$16,185	\$(18,435)	\$180,546
Intangible assets	21,609	-	-	21,609
Total cost of assets	204,405	16,185	(18,435)	202,155
Less accumulated depreciation on Furniture & Equipment	(114,009)	(26,650)	18,332	(122,327)
Less amortization on Intangible assets	(21,609)	-	-	(21,609)
Total depreciation and amortization	(135,618)	(26,650)	18,332	(143,936)
Furniture & Equipment, net	\$68,787	\$10,465	\$(103)	\$58,219

Depreciation expense for the year recorded for governmental activities was \$26,650.

**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 \$1,381,452. The Judges of the Thirty-Second Judicial District Court received on-behalf payments from the Louisiana State Supreme Court of \$1,425,768. 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, 2024

**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**

Most 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, 2024

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

District employees retiring with at least ten years of permanent full-time creditable service with the District shall be eligible to participate in the Plan approved by the Board of Commissioners under the following vesting schedule: 1 to 15 years of service, 2.75% per year; 16 to 20 years of service, 41.25 % plus 3.75% per year of service between 16 and 20; 21 years or more of service, 60% plus 5% per year of service over 21, limited to 85% of the premium. A retired employee may provide dependent hospitalization coverage at applicable dependent rates.

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, 2024 with the valuation date of January 1, 2024.

**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, 2019, 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%.

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

Notes to Financial Statements  
For the Year Ended December 31, 2024

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

**Employees covered by benefit terms.** At December 31, 2024, the following plan employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	282
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	930
	<hr/>
	1,211

**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 \$1,021,795 measured as of December 31, 2024 and was determined by an actuarial valuation as of January 1, 2024.

**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, 2024
Actuarial Valuation Date	January 1, 2024
Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	4.28%,
Prior year discount rate	3.77%

The discount rate was based on December 31, 2024 S&P Municipal Bond 20 Year High Grade Index 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-2021 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-2021 for males or females, as appropriate.

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

Notes to Financial Statements  
For the Year Ended December 31, 2024

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

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

Beginning Net OPEB Obligation	\$678,196
Service Cost	14,476
Interest	33,944
Changes of benefit terms	232,418
Differences between expected and actual experience	69,992
Changes in assumptions	41,691
Benefit payments	(48,922)
Net Change in OPEB Obligation	345,599
Ending Net OPEB Obligation	<u>\$1,021,795</u>

**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 or 1-percentage-point higher than the current discount rate of 4.05%.

	1.0% Decrease	Current Discount Rate	1.0% Increase
Total OPEB liability	\$ 1,188,681	\$1,021,795	\$ 888,274
Healthcare Cost Trend Rates	\$ 875,959	\$1,021,795	\$1,208,936

The Court's proportionate share of the aggregate plan OPEB expense (benefit) was \$2,114.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 96,403	\$(791)
Assumption changes	36,096	(180,577)
Deferred Amounts	333,052	(301,930)
Total	<u>\$454,552</u>	<u>\$(483,298)</u>

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	
2025	\$ (13,603)
2026	\$ (16,179)
2027	\$ 84,417
2028	\$ 82,947

**THIRTY-SECOND JUDICIAL DISTRICT COURT**

**TERREBONNE PARISH, LOUISIANA**

*Budgetary Comparison Schedule - General Fund*

*For the Year Ended December 31, 2024*

	Original Budget	Final Budget	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Court Fines & Fees	\$ 250,000	\$ 220,000	\$ 294,894	\$ 74,894
Interest	10,000	5,000	129,281	124,281
Salary Reimbursements	30,000	-	-	-
Other	-	16,000	-	(16,000)
	<u>290,000</u>	<u>241,000</u>	<u>424,175</u>	<u>183,175</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Salaries and benefits	364,000	465,000	544,043	(79,043)
Accounting and auditing	3,500	2,400	2,000	400
Office operations	1,000	1,500	1,170	330
Insurance	50,000	66,000	395	65,605
	<u>418,500</u>	<u>534,900</u>	<u>547,608</u>	<u>(12,708)</u>
Capital outlay	-	632.00	-	632
Total Expenditures	<u>418,500</u>	<u>535,532</u>	<u>547,608</u>	<u>(12,076)</u>
<b>Net change in fund balances</b>	(128,500)	(294,532)	(123,433)	171,099
Operating transfers to (from)	-	-	12,872	12,872
	<u>(128,500)</u>	<u>(294,532)</u>	<u>(110,561)</u>	<u>183,971</u>
<b>FUND BALANCES</b>				
Beginning of year	1,846,879	1,846,879	1,814,149	(32,730)
End of year	<u>\$ 1,718,379</u>	<u>\$ 1,552,347</u>	<u>\$ 1,703,588</u>	<u>\$ 151,241</u>



**THIRTY-SECOND JUDICIAL DISTRICT COURT**  
**TERREBONNE PARISH, LOUISIANA**  
*Budgetary Comparison Schedule - Court Fund*  
*For the Year Ended December 31, 2024*

	Original Budget	Final Budget (No Amendments)	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Court Fines & Fees	\$ 218,000	\$ 110,000	\$ 115,448	\$ 5,448
Interest	7,400	9,000	7,833	(1,167)
Grant for COVID pass thru TPCG	35,000	12,000	11,429	(571)
	<u>260,400</u>	<u>131,000</u>	<u>134,710</u>	<u>3,710</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Accounting and auditing	5,000	5,000	6,065	(1,065)
Office operations	71,500	71,500	18,153	53,347
Court room operations	80,000	80,000	23,083	56,917
Division A	15,000	15,000	27,712	(12,712)
Division B	15,000	15,000	20,082	(5,082)
Division C	15,000	15,000	13,707	1,293
Division D	15,000	15,000	13,732	1,268
Division E	15,000	15,000	10,402	4,598
Miscellaneous	-	-	145,817	(145,817)
	<u>231,500</u>	<u>231,500</u>	<u>278,753</u>	<u>(47,253)</u>
Capital outlay	9,000	9,000	16,185	(7,185)
Total Expenditures	<u>240,500</u>	<u>240,500</u>	<u>294,938</u>	<u>(54,438)</u>
<b>Net change in fund balances</b>	19,900	(109,500)	(160,228)	(50,728)
Operating transfers to (from)	-	-	(12,872)	-
	<u>19,900</u>	<u>(109,500)</u>	<u>(173,100)</u>	<u>(50,728)</u>
<b>FUND BALANCES</b>				
Beginning of year	244,228	395,438	395,439	1
End of year	<u>\$ 264,128</u>	<u>\$ 285,938</u>	<u>\$ 222,339</u>	<u>\$ (50,727)</u>

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

*Budgetary Comparison Schedule - IV-D Program  
For the Year Ended December 31, 2024*

	Original Budget	Final Budget (No Amendments)	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Child Support Fees	\$ 295,000	\$ 295,000	\$ 357,435	\$ 62,435
Interest	2,500	2,500	26,290	23,790
	<u>297,500</u>	<u>297,500</u>	<u>383,725</u>	<u>86,225</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Salaries and benefits	185,000	185,000	250,199	(65,199)
Accounting and auditing	5,000	5,000	4,260	740
IV-D Program	10,000	10,000	-	10,000
Office operations	20,000	20,000	19,200	800
Court room operations	25,000	25,000	35,927	(10,927)
Miscellaneous	50,000	50,000	-	50,000
	<u>295,000</u>	<u>295,000</u>	<u>309,586</u>	<u>(14,586)</u>
Capital outlay	1,000	1,000	-	1,000
Total Expenditures	<u>296,000</u>	<u>296,000</u>	<u>309,586</u>	<u>(13,586)</u>
<b>Net change in fund balances</b>	1,500	1,500	74,139	72,639
<b>FUND BALANCES</b>				
Beginning of year	1,075,569	1,075,569	722,350	(353,219)
End of year	<u>\$ 1,077,069</u>	<u>\$ 1,077,069</u>	<u>\$ 796,489</u>	<u>\$ (280,580)</u>

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

*Budgetary Comparison Schedule - Family Preservation Court*  
*For the Year Ended December 31, 2024*

	Original Budget	Final Budget (No Amendments)	Actual	Variance: Positive (Negative)
<b>REVENUES</b>				
Louisiana Supreme Court	\$ 150,000	\$ 150,000	\$ 176,730	\$ 26,730
Interest	100	100	(5,260)	(5,360)
	<u>150,100</u>	<u>150,100</u>	<u>171,470</u>	<u>21,370</u>
<b>EXPENDITURES - JUDICIAL:</b>				
Current:				
Salaries and benefits	-	-	117,912	(117,912)
Accounting and auditing	1,500	1,500	2,000	(500)
Program expenses	145,000	145,000	19,519	125,481
Office operations	4,000	4,000	25,194	(21,194)
Court room operations	-	-	-	-
	<u>150,500</u>	<u>150,500</u>	<u>164,625</u>	<u>(14,125)</u>
Capital outlay	-	-	-	-
Total Expenditures	<u>150,500</u>	<u>150,500</u>	<u>164,625</u>	<u>(14,125)</u>
<b>Net change in fund balances</b>	(400)	(400)	6,845	7,245
<b>FUND BALANCES</b>				
Beginning of year	1,043	1,043	13,419	12,376
End of year	<u>\$ 643</u>	<u>\$ 643</u>	<u>\$ 20,264</u>	<u>\$ 19,621</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:	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
	Valuation date	1/1/2018	1/1/2018	1/1/2020	1/1/2020	1/1/2022	1/1/2022
<b>Total OPEB Liability</b>							
Service Cost	\$	49,661	\$ 21,713	\$ 32,555	\$ 32,922	\$ 21,266	\$ 21,468
Interest	\$	72,361	\$ 29,597	\$ 37,523	\$ 28,503	\$ 16,856	\$ 17,017
Change in benefit terms	\$	(1,084,795)	\$ 57,818	\$ (103,640)	\$ (3,955)	\$ (230,010)	\$ 256,170
Differences between expected and actual experience	\$	(10,732)	\$ 43,476	\$ (164,317)	\$ (4,653)	\$ 67,471	\$ 68,114
Changes in assumptions or other inputs	\$	(74,880)	\$ 259,232	\$ (118,202)	\$ 16,131	\$ (323,764)	\$ (326,847)
Benefit payments	\$	(30,102)	\$ (35,818)	\$ (25,498)	\$ (37,548)	\$ (24,101)	\$ (24,330)
Net Change in Total OPEB Liability	\$	(1,078,487)	\$ 376,018	\$ (341,579)	\$ 31,400	\$ (472,282)	\$ 11,592
<b>Total OPEB Liability-beginning</b>	\$	2,151,534	\$ 1,073,047	\$ 1,449,065	\$ 1,107,486	\$ 1,138,886	\$ 666,604
<b>Total OPEB Liability-ending</b>	\$	1,073,047	\$ 1,449,065	\$ 1,107,486	\$ 1,138,886	\$ 666,604	\$ 678,196
Covered Employee Payroll	\$	985,528	\$ 1,026,408	\$ 1,067,234	\$ 1,030,315	\$ 997,353	\$ 1,040,714
Total OPEB Liability as a percentage of covered employee payroll		108.88%	141.18%	103.77%	110.54%	66.84%	65.17%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**Notes to Schedule**

<b>Changes of Benefit Terms.</b>	No changes	Effective 1/1/2019, a Medicare Advantage Plan was introduced as an option for eligible retirees.					
<b>Changes of Assumptions.</b>	No changes	No changes	No changes	No changes	No changes	No changes	No changes
The changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.							
Inflation	NOT LISTED	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%
Salary Increases, including inflation	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%	3.000%
Discount rate	3.710%	2.750%	2.000%	1.840%	4.050%		3.000%
Mortality Rate Scale	MP-2018	MP-2019	MP-2020	PubS.H-2010	PubS.H-2010	PubS.H-2010	PubS.H-2010

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

*Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2024*

**Agency Head Name: Randall L. Bethancourt, Chief Judge - Division E**

<b>Purpose</b>	<b>Amount</b>
Salary paid by the State of La (on behalf)	\$191,179
Benefits-insurance paid by the State of LA (on behalf)	\$13,802
Benefits-retirement paid by the State of LA (on behalf)	\$81,723
Deferred compensation (contributions made by the agency)	\$0
Benefits-other (Medicare) paid by the State of LA (on behalf)	\$2,585
Car allowance	\$0
Vehicle provided by government (enter amount reported on W-2 adjusted for various fiscal years)	\$0
Cell phone	\$0
Dues	\$200
Vehicle rental	\$0
Per diem	\$590
Reimbursements	\$2,319
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)***

## 32nd Judicial District Court Judicial Expense Fund

### Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation

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

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
<b>1. Ending Balance of Amounts Assessed but Not Received:</b>		-	-
<b>2. Details of Receipts from Collecting/Disbursing Agency</b>			
		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Agency Remitting Money	Remittance Type		
Terrebonne Parish Clerk of Court	a. Civil Fees	21,930	24,720
Terrebonne Parish Sheriff	f. Criminal Court Costs/Fees	11,430	12,110
Out of State: Terrebonne Bar Association	f. Criminal Court Costs/Fees	2,400	-
Terrebonne Parish Consolidated Government	f. Criminal Court Costs/Fees	67,584	95,486
Terrebonne Parish Sheriff	b. Bond Fees	54,559	53,401



# 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, 2024, 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 21, 2025.

### ***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 21, 2025  
Thibodaux, Louisiana



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STAGNI & COMPANY, LLC

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