JUDICIAL CLERK'S FUND OF THE
THIRTY-FOURTH JUDICIAL DISTRICT COURT
CHALMETTE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2025

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

TABLE OF CONTENTS

December 31, 2025

INDEPENDENT AUDITORS' REPORT

The Honorable Kim Cooper Jones and Honorable Judges
Thirty-Fourth Judicial District Court
Chalmette, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Judicial Clerk's Fund of the Thirty-Fourth Judicial District Court (the Court), a component unit of the St. Bernard Parish Government, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Court's financial statements as listed in the table of contents.

<u>Adverse Opinion on Aggregate Discretely Presented Component Units</u>

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" paragraph, the financial statements referred to above do not present fairly, the financial position of the reporting entity of the Court as of December 31, 2025, or the changes in financial position for the year then ended.

<u>Unmodified Opinion on Governmental Activities and Each Major Fund</u>

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Court as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' 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 related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Government-Wide Financial Statements

The financial statements referred to above do not include financial data for the Court's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Court's primary government unless the Court also issues financial statements for the financial reporting entity that include the financial data for its component units. The Court has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues and expenses of the aggregate discretely presented component units has not been determined. In addition, the assets, liabilities, fund balances, revenues and expenditures of the aggregate remaining fund information are indeterminable.

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.

In preparing financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's 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.

Auditors' Responsibility 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 auditors' 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 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, 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 the Court's 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 Court's 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 Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements is required by the *Government 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, and 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 financial statements and other knowledge we obtained during our audit of the 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.

Other Matters

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's financial statements. The schedule of compensation, benefits and other payments to agency heads and justice system funding schedule are presented for the purpose of additional analysis and are not a required part of the financial statements.

The amounts included on the schedule of compensation, benefits and other payments to agency heads and the justice system funding schedule are the responsibility of management and are 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 heads and justice system funding schedule are fairly stated, in all material respects, in relation to the 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 June 23, 2026, on our consideration of the Thirty-Fourth Judicial District Court's 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 that testing, and not to provide an opinion on 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 Court's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 23, 2026

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF NET POSITION

December 31, 2025

		Governmental Activities
ASSETS		
Cash	$	501,665
Accounts receivable		805
Due from other governments		12,421
Prepaid insurance		3,025
TOTAL ASSETS		517,916
LIABILITIES		
Accounts payable		3,415
Payroll liabilities payable		1,918
Due to other governments		200,853
Deferred grant revenue		200,000
TOTAL LIABILITIES		406,186
NET POSITION		
Restricted		41,234
Unrestricted		70,496
TOTAL NET POSITION	$	111,730

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF ACTIVITIES

Year Ended December 31, 2025

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants	Governmental Activities
Governmental Activities:				
General governmental units	$ 331,503	$ 227,702	$ 42,772	$ (61,029)
Total governmental activities	$ 331,503	$ 227,702	$ 42,772	
General revenues:				
Seizures and forfeitures				27,943
Other income				11,145
Total general revenues				39,088
Change in net position				(21,941)
Net position – Beginning of the Year				133,671
Net position – End of the Year				$ 111,730

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

GOVERNMENTAL FUNDS BALANCE SHEET

December 31, 2025

	General Fund	FINS Fund	Pre-Trial Drug Testing	Total
ASSETS				
Cash	$ 440,853	$ 43,302	$ 17,510	$ 501,665
Accounts receivable	-	-	805	805
Due from other governments	12,417	-	4	12,421
Prepaid insurance	3,025	-	-	3,025
TOTAL ASSETS	$ 456,295	$ 43,302	$ 18,319	$ 517,916
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 2,950	$ 465	$ -	$ 3,415
Payroll liabilities payable	-	1,603	315	1,918
Due to other governments	200,853	-	-	200,853
Deferred grant revenue	200,000	-	-	200,000
TOTAL LIABILITIES	403,803	2,068	315	406,186
FUND BALANCES				
Restricted	-	41,234	-	41,234
Assigned	-	-	18,004	18,004
Unassigned	52,492	-	-	52,492
TOTAL FUND BALANCES*	52,492	41,234	18,004	111,730
TOTAL LIABILITIES AND FUND BALANCES	$ 456,295	$ 43,302	$ 18,319	$ 517,916

* There are no differences between fund balances of governmental funds and net position of governmental activities. As such, a reconciliation will not be presented.

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES

Year Ended December 31, 2025

	General Fund	FINS Fund	Pre-Trial Drug Testing	Total
Revenues				
Court costs	$ 196,247	$ -	$ -	$ 196,247
Intergovernmental grants	-	42,772	-	42,772
Drug testing fees	-	-	31,455	31,455
Seizures and forfeitures	27,943	-	-	27,943
Other revenues	11,005	91	49	11,145
Total Revenues	235,195	42,863	31,504	309,562
Expenditures				
General office expenditures	21,361	4,882	-	26,243
Salaries & related benefits	-	35,668	25,158	60,826
Legal & professional services	19,900	1,860	2,402	24,162
Drug testing supplies	-	-	19,419	19,419
Total Expenditures	41,261	42,410	46,979	130,650
Revenues over expenditures	193,934	453	(15,475)	178,912
Other financing uses				
Transfer to St. Bernard Parish Government	(200,853)	-	-	(200,853)
Net Change in Fund Balances *	(6,919)	453	(15,475)	(21,941)
Fund Balances				
Beginning of Year	59,411	40,781	33,479	133,671
End of Year	$ 52,492	$ 41,234	$ 18,004	$ 111,730

* There are no differences between the net change in fund balances of governmental funds and the change in net position of governmental activities. As such, a reconciliation will not be presented.

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

NARRATIVE PROFILE

The Judicial Clerk's Fund of the Thirty-Fourth Judicial District Court (the Court) was created by Act No. 47, Regular Session, 1986, R.S. 13:996.48. This Act provides for the collection of fees or costs in addition to all other fees or costs now or hereafter provided by law.

The Judges may appoint law clerks, clerical, administrative, or other personnel as they deem necessary for the operation of the Court. In addition, the Judges may use collected revenues for the purpose of establishing or maintaining a law library for the Court, or for buying, leasing, or maintaining any type of equipment, supplies, or other items necessary for the operation of the Court, or any other expenditure necessary for the proper operation of the court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying financial statements of the Court have been prepared in conformity with such principles.

Financial Reporting Entity

As the governing authority of the Parish, for reporting purposes, the St. Bernard Parish Council is the financial reporting entity for the Parish. The financial reporting entity consists of (a) primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because the Parish Council provides for office space, courtrooms, and approval authority over its capital budget and therefore is fiscally dependent on the Council, the Court was determined to be a component unit of the St. Bernard Parish Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the St. Bernard Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Financial Reporting Entity - Continued

GASB Statement No. 14, as amended by GASB Statement No. 61 and GASB Statement No. 80, established criteria for determining which component units should be considered part of the Court for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and

    a. The ability of the Court to impose its will on that organization and/or

    b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Court.

2. Organizations for which the Court does not appoint a voting majority but are fiscally dependent and provide the potential for specific financial benefits to, or impose specific financial burdens on the Court.

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Court has determined that the St. Bernard Parish Adult Drug Court, Inc. and the St. Bernard Parish Juvenile Drug Court, Inc. are part of the reporting entity. These component units are not included in the accompanying financial statements. Their financial statements may be obtained by request to the Court at (504) 278-4433.

Fund Accounting

The Court uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Fund Accounting - Continued

Governmental Funds

Governmental funds account for all of the Court's 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 be used. Current liabilities are assigned to the fund from which they will be paid.

The difference between a governmental fund's assets and liabilities 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 of the Court. The following are the Court's governmental funds:

> General Fund - the primary operating fund of the Court, which accounts for all the operations of the Court, except for those required to be accounted for in other funds.
>
> Families in Need of Services (FINS) Special Revenue Fund - accounts for the receipt and disbursement of funds collected for reducing the number of children who enter the juvenile justice system or the foster care system.
>
> Pre-Trial Drug Testing Program Special Revenue Fund - accounts for the receipt and disbursement of funds collected for drug tests administered by the Court.

Measurement Focus / Basis of Accounting

Financial Statements – Government - Wide Financial Statements

The statement of net position and the statement of activities display information about the Court as a whole. These statements include all the financial activities of the Court with most of the interfund activities removed. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting.

Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus / Basis of Accounting - Continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (l) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues.

The Court does not allocate indirect expenses.

Financial Statements - Governmental Funds

The amounts reflected in the General Fund, the Families in Need of Services (FINS) Special Revenue Fund and the Pre-Trial Drug Testing Program Special Revenue Fund 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 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 the Court's operations.

The amounts reflected in the General Fund, the Families in Need of Services (FINS) Special Revenue Fund and the Pre-Trial Drug Testing Program Special Revenue Fund use the modified accrual basis of accounting. Under this 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 liability is incurred, except for any claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus / Basis of Accounting - Continued

The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Revenues are generally recognized when they become measurable and available as net current position. Court costs, intergovernmental grants and interest revenue are recorded when due. Substantially all other revenues are recorded when received.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting

Budgetary procedures applicable to the Court are defined in state law, Revised Statutes 39:1301-15. The Judges, as allowed by state law, did not adopt a budget for its non-judicial Special Revenue Funds. The major requirements of the Local Government Budget Act are summarized as follows:

1. The Court adopts a budget each year for the general fund.
2. The Chief Judge prepares a proposed budget and submits it to the Judges of the Court for their review.
3. A meeting is then held to review the proposed budget and formal adoption is made by majority vote of the Judges of the Court.
4. Copies of the adopted budget are kept on file for public inspection.
5. Budgetary amendments due to increase or decrease in revenues or expenditures over amounts estimated require the approval of the Judges of the Court.
6. All budgetary appropriations lapse at the end of each year.
7. Formal budgetary integration is not employed. Budgeted amounts included in the accompanying financial statements include the originally adopted budget amounts.
8. The accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual present comparisons of the legally adopted budget, with actual data on the budgetary basis.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgets and Budgetary Accounting - Continued

Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2025 is presented below:

	General Fund Actual
Net change in fund balance (budgetary basis)	$ 193,081
Adjustment:	
Deferred grant revenue	(200,000)
Net change in fund balance (GAAP basis)	$ (6,919)

Cash

The Court's cash consists of cash on hand and demand deposits.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it.

Deferred Grant Revenue

Deferred grant revenue consists of amounts received under a Court Modernization Grant. See NOTE 6. These advance funds are recorded as a liability and recognized as income only when specific performance obligations are fulfilled.

Interfund Transactions

All interfund transactions are reported as operating transfers. Transfers are used to move amounts used to pay for accounting services and the audit of the Court between funds. Interfund transactions are eliminated in the presentation of the Government-wide Statement of Net Position and Statement of Activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Fund Balances

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

1. Non-Spendable Fund Balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

2. Restricted Fund Balance – amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors, creditors, or citizens.

3. Committed Fund Balance – amounts that can be used only for specific purposes determined by formal action by the Judges.

4. Assigned Fund Balance – amounts that are constrained by the Court's intent that they will be used for specific purposes.

5. Unassigned Fund Balance – all amounts not included in the other spendable classifications.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Court also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

New Accounting Pronouncement

During the year ended December 31, 2025, the Court adopted GASB Statement No. 102, "Certain Risk Disclosures". The objective of this Statement is to provide users of government financial statements with essential information about the risks related to a government's vulnerabilities due to certain concentrations or constraints. As of December 31, 2025, the Court has no risk disclosures to make under this statement.

NOTE 2 - CASH

At December 31, 2025, the carrying amount of the Court's cash deposits was $501,665 and the bank balance was $501,400, of which $310,547 was insured from loss by federal deposit insurance. The remainder of $190,853 was uninsured.

NOTE 3 - RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Court has obtained liability insurance for the Judges.

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Due from other governments represent amounts earned in 2025 and received in 2026.

St. Bernard Parish Clerk of Court	$	1,319
St. Bernard Parish Sheriff		11,098
St. Bernard Parish Juvenile Drug Court		4
Total	$	12,421

No allowance for uncollectible receivables is considered necessary at December 31, 2025.

NOTE 5 - COOPERATIVE ENDEAVOR AGREEMENT WITH ST. BERNARD PARISH GOVERNMENT

On December 18, 2025, the Court amended its cooperative endeavor agreement with the St. Bernard Parish Government (the Parish) dated January 13, 2021. The amended agreement requires the Parish to pay the law clerks salary throughout the year and for the General Fund to reimburse the Parish the entire amount of the salaries, unless there are insufficient funds to cover this reimbursement. In that case, the agreement states that the General Fund shall maintain $40,000 in its checking account and the balance is to be covered by the Criminal Court Fund of the Thirty-Fourth Judicial District Court. For the year ended December 31, 2025, the Court has accrued $200,853 due to the St. Bernard Parish Government for its portion of the 2025 salaries.

NOTE 6 - COURT MODERNIZATION GRANT

During 2025, the Court received a Modernization Grant in the amount of $200,000 from the Parish, to be spent on the installation of audio recording technology equipment, hardware and software for said systems and any other purchase necessary to implement and utilize the technology. As of December 31, 2025, the grant remains unspent and is recorded in deferred grant revenue, to be recognized as income when specific performance obligations are met.

NOTE 7 - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 23, 2026, which is the date the financial statements were available to be issued, which corresponds with the date of the independent auditors' report. No material subsequent events have occurred since December 31, 2025 that required recognition or disclosure in the financial statements.

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

GENERAL FUND – SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

December 31, 2025

	BUDGETED AMOUNTS			
	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Favorable/ (Unfavorable)
Revenues				
Court costs	$ 198,000	$ 197,398	$ 196,247	$ (1,151)
Intergovernmental grants	-	200,000	200,000	-
Seizures and forfeitures	15,000	27,943	27,943	-
Other revenues	6,000	10,217	11,005	788
Total Revenues	219,000	435,558	435,195	(363)
Expenditures				
General office expenditures	19,610	24,385	21,361	3,024
Legal & professional services	19,250	19,900	19,900	-
Total Expenditures	38,860	44,285	41,261	3,024
Revenues over Expenditures	180,140	391,273	393,934	2,661
Other financing sources (uses)				
Transfer from (to) St. Bernard Parish Government	(180,140)	(210,684)	(200,853)	9,831
Net change in fund balances	-	180,589	193,081	12,492
Fund Balances - beginning of year	40,000	59,411	59,411	-
Fund Balances - end of year	$ 40,000	$ 240,000	$ 252,492	$ 12,492

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS

For the Year Ended December 31, 2025

Judge		Liability Insurance
William A. McGoey	$	3,270
Jeanne Nunez Juneau		3,025
Kim C. Jones		3,025
Darren M. Roy		3,270
Eric A. Bopp		3,270
TOTAL	$	15,860

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY – GENERAL FUND

For the Year Ended December 31, 2025

	First Six Month Period Ended 6/30/25	Second Six Month Period Ended 12/31/25
Ending Balance of Amounts Assessed but Not Received	$ 22,362	$ 12,417
Details of Receipts From Collecting/ Disbursing Agency:		
St. Bernard Parish Clerk of Court – Civil Fees	$ 23,670	$ 23,670
St. Bernard Parish Sheriff – Bond Fees	73,001	75,906
St. Bernard Parish Sheriff – Seizures & Forfeitures	-	27,943
Total receipts	$ 119,033	$ 139,936

KUSHNER
LAGRAIZE, LLC
CPAs & CONSULTANTS

INDEPENDENT AUDITORS' 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

The Honorable Kim Cooper Jones and Honorable Judges
Thirty-Fourth Judicial District Court
Chalmette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial statement 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 Judicial Clerk's Fund of the Thirty-Fourth Judicial District Court (the Court) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements and have issued our report thereon dated June 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Court's internal control over financial reporting 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 Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's 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 and correct misstatements, on a timely basis. A material weakness is a deficiency, or a 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.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider to be a significant deficiency as item 2025-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, described in the accompanying schedule of findings as item 2025-002.

The Court's Responses to Findings

The Court's responses to the findings identified in our audit are described in the accompanying schedule of findings. The Court's responses to the findings were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 23, 2026

SCHEDULE OF FINDINGS

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF FINDINGS

For The Year Ended December 31, 2025

SECTION I - SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an adverse opinion due to omitted component units on the basic financial statements of the Thirty-Fourth Judicial District Court.

2. No deficiencies in internal control over financial reporting that we consider to be material weaknesses are reported in the *Independent Auditors' 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*.

3. A deficiency in internal control over financial reporting that we consider to be a significant deficiency is reported in the *Independent Auditors' 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* and is shown below as finding 2025-001.

4. One instance of noncompliance or other matters material to the financial statements of the Court is reported in the *Independent Auditors' 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* and is shown below as finding 2025-002.

SECTION II – FINANCIAL STATEMENT FINDINGS

Significant Deficiency

2025-001

Criteria:

Management is responsible for developing internal controls related to the preparation of financial statements as well as preparing financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

Condition:

Management has chosen to engage the auditor to prepare the annual financial statements in accordance with GAAP. Under GAAP, this condition represents a significant deficiency in internal controls. AU-C Section 265 requires that we report the above condition as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor of deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

2025-001 - *Continued*

Cause:

As is common in small organizations, management has chosen to engage the auditor to propose certain year-end adjusting entries and to prepare the Court's annual financial statements. This condition is intentional by management based upon the cost effectiveness of acquiring the ability to prepare financial statements in accordance with generally accepted accounting principles. Consistent with this decision, internal controls over the preparation of year-end adjusting entries and annual financial statements, complete with notes, in accordance with generally accepted accounting principles, have not been established.

Effect:

Engaging the auditor to prepare the annual financial statements in accordance with GAAP is a significant deficiency in internal control.

Recommendation:

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Because prudent management requires that the potential benefit from an internal control should exceed its costs, it may not be practical to correct all the deficiencies an auditor reports under AU-C 265. As such, we do not believe that any corrective action is necessary.

Management's Corrective Action:

Management concurred with the recommendation. See management's corrective action plan.

Noncompliance

2025-002

Criteria:

LSA R.S. 39:1225, "Security for deposits, amount of security" states that:

> The amount of the security shall at all times be equal to one hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits insured by any governmental agency insuring bank deposits which is organized under the laws of the United States.

SECTION II – FINANCIAL STATEMENT FINDINGS - Continued

2025-002 - ***Continued***

Condition:

The balance in the Court's cash deposits contained $190,853 that was uninsured as of December 31, 2025.

Cause:

During 2025, the Court deposited cash over the FDIC limit of $250,000 in one bank account, which caused $190,853 to be uninsured as of December 31, 2025.

Effect:

Because this amount was uninsured, the Court could possibly be noncompliant with LSA R.S. 39:1225.

Recommendation:

We recommend that the Court continue to monitor their bank balance and ensure that the entire amount is covered by FDIC insurance or collateralized.

Management's Corrective Action:

Management concurred with the recommendation. See management's corrective action plan.

JUDICIAL CLERK'S FUND OF THE THIRTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF PRIOR YEAR FINDINGS

For The Year Ended December 31, 2025

	RESOLUTION
SECTION 1 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
2024-001 Financial statement preparation	Unresolved. See current year finding at 2025-001.
SECTION II – MANAGEMENT LETTER	
N/A	

JUDGE KIM COOPER JONES

Thirty~Fourth Judicial District Court, Division C
Parish of St. Bernard, State of Louisiana

June 23, 2026

Louisiana Legislative Auditor
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RE: 34th Judicial District Court Response to Schedule of Findings
Year Ended December 31, 2025

The Thirty-Fourth Judicial District Court respectfully submits the following corrective action plan in connection with the audit findings for the year ending December 31, 2025.

FINDING 2025-001

Condition:

Management has chosen to engage the auditor to prepare the annual financial statements in accordance with GAAP. Under GAAP, this condition represents a significant deficiency in internal controls. AU-C Section 265 requires that we report the above conditions as a control deficiency. This section does not provide exceptions to reporting deficiencies that are adequately mitigated with non-audit services rendered by the auditor of deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

As mentioned above, whether or not it would be cost effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. Because prudent management requires that the potential benefit from an internal control should exceed its costs, it may not be practical to correct all the deficiencies an auditor reports under AU-C 265. As such, we do not believe that any corrective action is necessary.

Management's Corrective Action:

Management concurs with the Findings and Recommendations.

FINDING 2025-002

Condition:

The balance in the Court's cash deposits contained $190,853 that was uninsured as of December 31, 2025.

We recommend that the Court continue to monitor their bank balance and ensure that the entire amount is covered by FDIC insurance or collateralized.

Management's Corrective Action:

Management concurs with the Recommendations.

As of March 9, 2026, the Court has moved their funds to a Promontory ICS (Insured Cash Sweeps) account, which automatically sweeps any balance over the FDIC limit of $250,000 to deposit accounts at other FDIC-insured banks to ensure the full balance is covered by FDIC insurance at all times.

Best Regards,

Kim C. Jones
Chief Judge, 34th Judicial District Court
Division "C"