ASCENSION PARISH COURT
PROBATION FEE FUND

FINANCIAL STATEMENTS

JUNE 30, 2026

TABLE OF CONTENTS

DIEZ, DUPUY & RUIZ, LLC

To the Honorable Judge Erin Lanoux of the
Ascension Parish Court Probation Fee Fund
Gonzales, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Ascension Parish Court Probation Fee Fund, as of June 30, 2026, which collectively comprise the Ascension Parish Court Probation Fee Fund's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in the financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Ascension Parish Court Probation Fee Fund's financial position and the changes in net position. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the responsibility of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on page 2-5 and Budgetary Comparison on page 12 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in a an appropriate operational, economic, or historical context. This information is the representation of management. We have not performed an audit, review, or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Ascension Parish Court Probation Fee Fund.

Diez, Dupuy & Ruiz

Gonzales, Louisiana
July 24, 2026

ASCENSION PARISH COURT PROBATION FEE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

Management's analysis of the financial performance for the Ascension Parish Court Probation Fee Fund provides an overview of the Ascension Parish Court Probation Fee Fund's financial activities for the fiscal year ending June 30, 2026.

Financial Highlights

- The Ascension Parish Court Probation Fee Fund's governmental activities net position equaled $295,734 at the end of the year's operations.
- During the year, the Ascension Parish Court Probation Fee Fund's governmental activities expenses were $5,642 less than the $49,241 generated in charges for services and other revenue.
- The Ascension Parish Court Probation Fee Fund's general fund reported an increase in fund balance of $6,067 during the fiscal year to end the year with $294,460.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts-management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the Ascension Parish Court Probation Fee Fund:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Ascension Parish Court Probation Fee Fund's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Ascension Parish Court Probation Fee Fund government, reporting the Ascension Parish Court Probation Fee Fund's operations in more detail than the government-wide statements.
- The governmental fund statements tell how general government services were financed in the short term as well as what remains for future spending.

The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-wide Statements

The government-wide statements report information about the Ascension Parish Court Probation Fee Fund as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. The two government-wide statements report the Ascension Parish Court Probation Fee Fund's net position and how they have changed. Net position, the difference between the Ascension Parish Court Probation Fee Fund's assets and liabilities, is one way to measure the Ascension Parish Court Probation Fee Fund's financial health, or position.

- Over time, increases or decreases in the Ascension Parish Court Probation Fee Fund's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the Ascension Parish Court Probation Fee Fund are divided into one category:

- Governmental activities-most of the Ascension Parish Court Probation Fee Fund's basic services are included here, such as the general administration. Charges for services finance most of these activities.

ASCENSION PARISH COURT PROBATION FEE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

Fund Financial Statements

The fund financial statements provide more detailed information about the Ascension Parish Court Probation Fee Fund's most significant fund- not the Ascension Parish Court Probation Fee Fund as a whole. Funds are accounting devices that the Ascension Parish Court Probation Fee Fund uses to keep track of specific sources of funding and spending for particular purposes.

The Ascension Parish Court Probation Fee Fund has one kind of fund:

- Governmental fund-Most of the Ascension Parish Court Probation Fee Fund's basic services are included in the governmental fund, which focus on (1) how cash and other financial assets, that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Ascension Parish Court Probation Fee Fund's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE ASCENSION PARISH COURT PROBATION FEE FUND AS A WHOLE

Net position. The Ascension Parish Court Probation Fee Fund's net position was $295,734 at the end of the fiscal year. (See Table A-1.)

Table A-1
Ascension Parish Court Probation Fee Fund's **Net Position**

	Governmental Activities	
	2026	**2025**
Current and other assets	$ 294,460	$ 288,393
Capital assets, net	1,274	1,699
Total assets	295,734	290,092
Net position		
Net investment in capital assets	1,274	1,699
Unrestricted	294,460	288,393
Total net position	**$ 295,734**	**$ 290,092**

Changes in net position. The Ascension Parish Court Probation Fee Fund's total revenues for governmental activities was $49,241 at year end (See Table A-2.) Approximately 99 percent of the Ascension Parish Court Probation Fee Fund's revenue comes from charges for services.

The total cost of all programs and services was $43,599. The Ascension Parish Court Probation Fee Fund's expenses cover all services performed by its office.

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

Table A-2
Changes in Ascension Parish Court Probation Fee Fund**'s Net Position**
Governmental Activities

	2026	2025
Revenues		
Program revenues		
Charges for services	$ 48,950	$ 58,232
General revenues		
Interest	291	280
Total revenues	**49,241**	**58,512**
Expenses		
General government	43,599	38,936
Total expenses	**43,599**	**38,936**
Change in net position	**$ 5,642**	**$ 19,576**

Governmental Activities

Revenues for the Ascension Parish Court Probation Fee Fund's governmental activities were $5,642 more than total expenses for year end. The cost of all governmental activities this year was $43,599. Decreases in revenues are primarily due to less probation fees received in current year. Increases in expenses are contributed to the more contract labor and conference/seminar costs.

FINANCIAL ANALYSIS OF THE ASCENSION PARISH COURT PROBATION FEE FUND

As the Ascension Parish Court Probation Fee Fund completed the year, its governmental fund reported a fund balance of $294,460. General Fund's fund balance increased by $6,067. The increase in fund balance contributed to more probation revenues received than there were costs to operation the fund during the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, there were no amendments made to the general fund budget.

CAPITAL ASSETS

At the end of 2026, the Ascension Parish Court Probation Fee Fund had invested approximately $1,274 in capital assets, including equipment, furniture and fixtures. There were no additions or disposals in current year. (See Table A-3)

Table A-3
Ascension Parish Court Probation Fee Fund**'s**
Capital Assets

	Governmental Activities	
	2026	**2025**
Equipment	$ 5,621	$ 5,621
Furniture & fixtures	4,721	4,721
Less: Accumulated depreciation	(9,067)	(8,642)
Total	**$ 1,274**	**$ 1,699**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Ascension Parish Court Probation Fee Fund is dependent on probation fees for 99% of its revenues. The Ascension Parish Court Probation Fee Fund's operational expenditures are expected to remain comparable to the current years.

CONTACTING THE ASCENSION PARISH COURT PROBATION FEE FUND'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Ascension Parish Court Probation Fee Fund's finances and to demonstrate the Ascension Parish Court Probation Fee Fund's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Judge Erin Lanoux at the Parish Court for the Parish of Ascension, 607 E Worthey Street, Gonzales, LA 70737.

ASCENSION PARISH COURT PROBATION FEE FUND
STATEMENT OF NET POSITION-CASH BASIS
JUNE 30, 2026

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

ASSETS		
Cash and cash equivalents	$	294,460
Capital assets, net of accumulated depreciation		1,274
Total assets		295,734

LIABILITIES AND NET POSITION

LIABILITIES		
Liabilties	$	-
Total liabilities		-
NET POSITION		
Net investment in capital assets		1,274
Unrestricted		294,460
Total net position		295,734
Total liabilities and net position	$	295,734

See accountants' compilation report.

ASCENSION PARISH COURT PROBATION FEE FUND
STATEMENT OF ACTIVITIES-CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2026

		Program Revenues	Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Governmental Activities
Function/Programs			
Primary government:			
Governmental activities:			
General government	$ 43,599	$ 48,950	$ 5,351
Total primary government	$ 43,599	$ 48,950	5,351
	General Revenues:		
	Interest income		291
	Total general revenues		291
	Change in net position		5,642
	Total net position - July 1, 2025		290,092
	Total net position - June 30, 2026		$ 295,734

See accountants' compilation report.

ASCENSION PARISH COURT PROBATION FEE FUND
BALANCE SHEET
GENERAL FUND - CASH BASIS
JUNE 30, 2026

ASSETS		
Cash and cash equivalents	$	294,460
Total assets	$	294,460
LIABILITIES		
Liabilities	$	-
Total liabilities		-
FUND BALANCE		
Unassigned		294,460
Total fund balance		294,460
Total liabilities and fund balance	$	294,460

See accountants' compilation report.

ASCENSION PARISH COURT PROBATION FEE FUND
RECONCILIATION OF THE GENERAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2026

Total fund balance at June 30, 2026 - General Fund		$ 294,460
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the general fund		
Cost of capital assets at June 30, 2026	10,341	
Less: accumulated depreciation as of June 30, 2026	(9,067)	1,274
Total net position at June 30, 2026 - Governmental Activities		$ 295,734

See accountants' compilation report.

ASCENSION PARISH COURT PROBATION FEE FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE- CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2026

	General Fund
CASH RECEIPTS	
Probation fees	$ 48,950
Interest income	291
Total Cash Receipts	49,241
CASH DISBURSEMENTS	
Contract labor	33,840
Conferences and seminars	3,585
Legal and professional	4,581
General administrative	1,168
Total Cash Disbursements	43,174
CHANGES IN FUND BALANCE	6,067
Fund balance at beginning of year	288,393
Fund balance at end of year	$ 294,460

See accountants' compilation report.

ASCENSION PARISH COURT PROBATION FEE FUND
RECONCILIATION OF THE GENERAL FUND
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES - CASH BASIS
JUNE 30, 2026

Total net change in fund balance for the year ended June 30, 2026		$ 6,067

Amounts reported for governmental activities in the statement of activities are different because:

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. This is the amount by capital outlays exceeded depreciation in the current period.

Capital outlay included in expenditures	-	
Depreciation expense for year ended June 30, 2026	(425)	(425)
Change in net position - Governmental Activities		$ 5,642

See accountants' compilation report.

ASCENSION PARISH CONSTABLE 2ND JUSTICE COURT
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD - CASH BASIS
JUNE 30, 2026

Agency Head Name/Title: Erin Lanoux, Judge

Purpose	Amount
Salary	$ -
Benefits - insurance	-
Benefits - retirement	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Un-vouchered expenses	-
Special meals	-
	$ -