

EISNERAMPER

THE BRIDGE CENTER FOR HOPE

FINANCIAL STATEMENTS

JUNE 30, 2025



TABLE OF CONTENTS

	<u>Page</u>
<u>Accountants' Compilation Report</u>	1
<u>Financial Statements</u>	
Statement of Financial Position	2
Statement of Activities and Changes in Net Assets	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
<u>Supplementary Information</u>	
Budget to Actual Comparison	6

ACCOUNTANTS' COMPILATION REPORT

Board of Directors
The Bridge Center for Hope
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of The Bridge Center for Hope (Bridge Center), a not for profit organization, which comprises the statement of financial position as of June 30, 2025 and the related statements of activities and changes in net assets, statement of functional expenses, and cash flows for the six-month period then ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Bridge Center's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information on page 6 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to The Bridge Center for Hope.



EISNERAMPER LLP
Baton Rouge, Louisiana
July 29, 2025

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025
(SEE ACCOUNTANTS' COMPILATION REPORT)

ASSETS

Cash and Cash Equivalents	\$	8,615,755
Other Current Assets		21,204
Total Current Assets		<u>8,636,959</u>

Property and Equipment, Net		<u>20,498</u>
-----------------------------	--	---------------

Total Assets	\$	<u><u>8,657,457</u></u>
--------------	----	-------------------------

LIABILITIES

Accounts Payable	\$	35,031
Accrued Liabilities		549,485
Total Current Liabilities		<u>584,516</u>

Total Long-term Liabilities		<u>-</u>
-----------------------------	--	----------

Total Liabilities		<u>584,516</u>
-------------------	--	----------------

NET ASSETS

Without Donor Restriction		<u>8,072,941</u>
Total Net Assets		<u>8,072,941</u>

Total Liabilities and Net Assets	\$	<u><u>8,657,457</u></u>
----------------------------------	----	-------------------------

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025
(SEE ACCOUNTANTS' COMPILATION REPORT)

	Total
	<u>Without Donor Restrictions</u>
<u>REVENUES</u>	
City Parish Funding	\$ 7,776,538
Contributions	420
In-Kind Service Revenue	1,050
Investment Earnings	172,945
Total Revenues	<u>7,950,953</u>
 <u>EXPENSES</u>	
Program Services	3,142,450
Supporting Services	<u>308,717</u>
Total Expenses	<u>3,451,167</u>
 <u>CHANGE IN NET ASSETS</u>	 4,499,786
 Total Net Assets - Beginning of the Year	 <u>3,573,155</u>
 Total Net Assets - End of the Period	 <u><u>\$ 8,072,941</u></u>

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025
(SEE ACCOUNTANTS' COMPILATION REPORT)

	Program Services	Supporting Services	
	Mental Health Services	Management and General	Total
Contract Services - Treatment Center	\$ 2,910,335	\$ -	\$ 2,910,335
Contract Services - Mobile Team	93,750	-	93,750
Contract Services - Other	1,447	4,898	6,345
Personnel	16,898	62,134	79,032
Professional Services - Other	2,598	171,502	174,100
Professional Services - Special Projects	116,230	24,081	140,311
Meetings & Conferences	-	13,227	13,227
Promotional and Educational Supplies	1,193	9,877	11,070
Office Supplies	-	1,941	1,941
Lease Expense	-	2,900	2,900
Dues and Subscriptions	-	3,128	3,128
Travel	-	47	47
Insurance	-	7,065	7,065
Depreciation	-	650	650
Vehicle Insurance and Maintenance	-	7,266	7,266
	<u>\$ 3,142,451</u>	<u>\$ 308,717</u>	<u>\$ 3,451,167</u>

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025
(SEE ACCOUNTANTS' COMPILATION REPORT)

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 4,499,786
----------------------	--------------

Adjustments to reconcile changes in net assets to net cash provided by operating activities:

Depreciation	650
Increase in other assets	(12,359)
Decrease in accounts payable	(454,295)
Increase in accrued liabilities	7,051
	<hr/>

Net cash provided by operating activities	4,040,833
---	-----------

Adjustments to reconcile changes in net assets to net cash provided by investing activities:

Capital expenditures	<hr/> (215)
----------------------	-------------

Net cash used by investing activities	<hr/> (215)
---------------------------------------	-------------

INCREASE IN CASH AND CASH EQUIVALENTS	4,040,618
---------------------------------------	-----------

CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	<hr/> 4,575,137
--	-----------------

CASH AND CASH EQUIVALENTS, END OF PERIOD	<hr/> <hr/> \$ 8,615,755
--	--------------------------

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
BUDGET TO ACTUAL COMPARISON
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2025
(SEE ACCOUNTANTS' COMPILATION REPORT)

	Budget January 1, 2025 through December 31, 2025	Actual January 1, 2025 through June 30, 2025	Variance
<u>REVENUES</u>			
City Parish Funding	\$ 7,670,350	\$ 7,776,538	\$ 106,188
Contributions	-	420	420
In-Kind Service Revenue	-	1,050	1,050
Investment Earnings	-	172,945	172,945
Total Revenues	<u>7,670,350</u>	<u>7,950,953</u>	<u>280,603</u>
<u>EXPENSES</u>			
Contract Services - Treatment Center	5,820,670	2,910,335	2,910,335
Contract Services - Mobile Team	281,250	93,750	187,500
Contract Services - Other	-	6,345	(6,345)
Professional Services - Special Projects	796,230	140,310	655,920
Professional Services - Other	425,000	174,100	250,900
Personnel	167,000	79,032	87,968
Meetings & Conferences	36,000	13,227	22,773
Promotional and Educational Supplies	40,000	11,070	28,930
Office Supplies	30,200	1,942	28,258
Lease Expense	6,000	2,900	3,100
Dues and Subscriptions	20,000	3,127	16,873
Travel	5,000	47	4,953
Insurance	12,000	7,065	4,935
Depreciation	3,000	650	2,350
Vehicle Insurance and Maintenance	28,000	7,267	20,733
Total Expenses	<u>7,670,350</u>	<u>3,451,167</u>	<u>4,219,183</u>
<u>CHANGE IN NET ASSETS</u>	-	4,499,786	<u>\$ 4,499,786</u>
NET ASSETS, BEGINNING OF PERIOD	<u>3,573,155</u>	<u>3,573,155</u>	
NET ASSETS, END OF PERIOD	<u>\$ 3,573,155</u>	<u>\$ 8,072,941</u>	