

**EISNERAMPER**

**THE BRIDGE CENTER FOR HOPE  
FINANCIAL STATEMENTS  
December 31, 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 comprise the statement of financial position as of December 31, 2025 and the related statements of activities and changes in net assets, statement of functional expenses, and cash flows for the year ended December 31, 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 purposes 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  
January 26, 2026

**THE BRIDGE CENTER FOR HOPE**  
**BATON ROUGE, LOUISIANA**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2025**  
**(SEE ACCOUNTANTS' COMPILATION REPORT)**

**ASSETS**

Cash and Cash Equivalents	\$	5,385,760
Accrued Revenue		565
Other Current Assets		5,201
Total Current Assets		<u>5,391,526</u>

Property and Equipment, Net		<u>26,144</u>
-----------------------------	--	---------------

Total Assets	\$	<u><u>5,417,670</u></u>
--------------	----	-------------------------

**LIABILITIES**

Accounts Payable	\$	14,560
Accrued Liabilities		600,308
Total Current Liabilities		<u>614,868</u>

Long-term Liabilities:

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

Total Liabilities		<u>614,868</u>
-------------------	--	----------------

**NET ASSETS**

Without Donor Restriction		<u>4,802,802</u>
Total Net Assets		<u>4,802,802</u>

Total Liabilities and Net Assets	\$	<u><u>5,417,670</u></u>
----------------------------------	----	-------------------------

**THE BRIDGE CENTER FOR HOPE**  
**BATON ROUGE, LOUISIANA**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**(SEE ACCOUNTANTS' COMPILATION REPORT)**

	<u>Total</u>
	<u>Without Donor</u>
	<u>Restrictions</u>
<b><u>REVENUES</u></b>	
City Parish Funding	\$ 7,857,613
Contributions	1,444
In-Kind Service Revenue	1,400
Investment Earnings	316,323
Total Revenues	<u>8,176,780</u>
<b><u>EXPENSES</u></b>	
Program Services	6,309,445
Supporting Services	637,688
Total Expenses	<u>6,947,133</u>
<b><u>CHANGE IN NET ASSETS</u></b>	1,229,647
Total Net Assets - Beginning of the Year	<u>3,573,155</u>
Total Net Assets - End of the Period	<u>\$ 4,802,802</u>

**THE BRIDGE CENTER FOR HOPE**  
**BATON ROUGE, LOUISIANA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**(SEE ACCOUNTANTS' COMPILATION REPORT)**

	Program Services	Supporting Services	
	Mental Health Services	Management and General	Total
Contract Services - Treatment Center	\$ 5,820,670	\$ -	\$ 5,820,670
Contract Services - Mobile Team	281,250	-	281,250
Contract Services - Other	6,512	4,898	11,410
Personnel	33,492	126,420	159,912
Professional Services - Other	2,598	373,026	375,624
Professional Services - Special Projects	163,729	48,082	211,811
Meetings, Conferences & Community Events	-	24,432	24,432
Promotional and Educational Supplies	1,194	13,892	15,086
Office Supplies	-	3,750	3,750
Lease Expense	-	5,600	5,600
Dues and Subscriptions	-	6,713	6,713
Travel	-	56	56
Insurance	-	14,169	14,169
Depreciation	-	2,694	2,694
Vehicle Insurance and Maintenance	-	13,956	13,956
	<u>\$ 6,309,445</u>	<u>\$ 637,688</u>	<u>\$ 6,947,133</u>

**THE BRIDGE CENTER FOR HOPE**  
**BATON ROUGE, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**(SEE ACCOUNTANTS' COMPILATION REPORT)**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets \$ 1,229,647

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

Depreciation	2,694
Increase in accrued revenue	(565)
Decrease in other assets	3,643
Decrease in accounts payable	(474,766)
Increase in accrued liabilities	57,874

Net cash provided by operating activities	818,527
---	---------

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

Capital expenditures	(7,904)
----------------------	---------

Net cash used by investing activities	(7,904)
---------------------------------------	---------

INCREASE IN CASH AND CASH EQUIVALENTS 810,623

CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD 4,575,137

CASH AND CASH EQUIVALENTS, END OF PERIOD \$ 5,385,760

**THE BRIDGE CENTER FOR HOPE**  
**BATON ROUGE, LOUISIANA**  
**BUDGET TO ACTUAL COMPARISON**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**  
**(SEE ACCOUNTANTS' COMPILATION REPORT)**

	<b>Budget</b> <b>January 1, 2025</b> <b>through</b> <b>December 31,</b> <b>2025</b>	<b>Actual</b> <b>January 1,</b> <b>2025 through</b> <b>December 31,</b> <b>2025</b>	<b>Variance</b>
<b><u>REVENUES</u></b>			
City Parish Funding	\$ 7,670,350	\$ 7,857,613	\$ 187,263
Contributions	-	1,444	1,444
In-Kind Service Revenue	-	1,400	1,400
Investment Earnings	-	316,323	316,323
Total Revenues	<u>7,670,350</u>	<u>8,176,780</u>	<u>506,430</u>
<b><u>EXPENSES</u></b>			
Contract Services - Treatment Center	5,820,670	5,820,670	0.00
Contract Services - Mobile Team	281,250	281,250	-
Contract Services - Other	-	11,410	(11,410)
Professional Services - Special Projects	796,230	211,811	584,419
Professional Services - Other	425,000	375,624	49,376
Personnel	167,000	159,912	7,088
Meetings, Conferences & Community Outreach	36,000	24,432	11,568
Promotional and Educational Supplies	40,000	15,086	24,914
Office Supplies	30,200	3,750	-
Lease Expense	6,000	5,600	400
Dues and Subscriptions	20,000	6,713	13,287
Travel	5,000	56	4,944
Insurance	12,000	14,169	(2,169)
Depreciation	3,000	2,694	306
Vehicle Insurance and Maintenance	28,000	13,956	14,044
Total Expenses	<u>7,670,350</u>	<u>6,947,133</u>	<u>696,767</u>
<b><u>CHANGE IN NET ASSETS</u></b>	-	1,229,647	<u>\$ 1,229,647</u>
<b>NET ASSETS, BEGINNING OF PERIOD</b>	<u>3,573,155</u>	<u>3,573,155</u>	
<b>NET ASSETS, END OF PERIOD</b>	<u>\$ 3,573,155</u>	<u>\$ 4,802,802</u>	