

EISNERAMPER

BRIDGE CENTER FOR HOPE

FINANCIAL STATEMENTS

MARCH 31, 2026



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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 March 31, 2026 and the related statements of activities and changes in net assets, statement of functional expenses, and cash flows for the three-month period ended March 31, 2026, 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
April 28, 2026

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2026
(SEE ACCOUNTANTS' COMPILATION REPORT)

ASSETS

Cash and Cash Equivalents	\$ 11,951,595
Other Current Assets	14,915
Total Current Assets	<u>11,966,510</u>

Property and Equipment, Net	<u>24,984</u>
	<u>24,984</u>

Total Assets	<u>\$ 11,991,494</u>
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LIABILITIES

Accounts Payable	\$ 610,831
Accrued Liabilities	626,767
Total Current Liabilities	<u>1,237,598</u>

Long-term Liabilities:

Total Long-term Liabilities	<u>-</u>
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Total Liabilities	<u>1,237,598</u>
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NET ASSETS

Without Donor Restriction	<u>10,753,896</u>
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Total Liabilities and Net Assets	<u>\$ 11,991,494</u>
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THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(SEE ACCOUNTANTS' COMPILATION REPORT)

	<u>Total</u>
	<u>Without Donor</u>
	<u>Restrictions</u>
<u>REVENUES</u>	
City Parish Funding	\$ 7,801,918
Contributions	2,680
Investment Earnings	76,646
Total Revenues	<u>7,881,244</u>
<u>EXPENSES</u>	
Program Services	1,772,762
Supporting Services	157,388
Total Expenses	<u>1,930,150</u>
<u>CHANGE IN NET ASSETS</u>	5,951,094
Total Net Assets - Beginning of the Year	<u>4,802,802</u>
Total Net Assets - End of the Period	<u>\$ 10,753,896</u>

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(SEE ACCOUNTANTS' COMPILATION REPORT)

	Program Services			Total	Supporting Services	Total Expenses
	Mental Health Services	Indigent Population Support	Mobile Crisis Response		Management and General	
Contract Services - Treatment Center	\$ 1,761,250	-	-	\$ 1,761,250	-	\$ 1,761,250
Personnel	9,016	-	-	9,016	32,052	41,068
Professional Services - Other	-	-	-	-	102,502	102,502
Materials and Supplies	-	-	965	965	-	965
Meetings & Conferences	-	-	-	-	3,204	3,204
Pharmaceutical Purchases	-	1,531	-	1,531	-	1,531
Promotional and Educational Supplies	-	-	-	-	6,857	6,857
Materials and Supplies	-	-	-	-	1,540	1,540
Lease Expense	-	-	-	-	1,350	1,350
Dues and Subscriptions	-	-	-	-	3,108	3,108
Travel	-	-	-	-	65	65
Insurance	-	-	-	-	2,937	2,937
Depreciation	-	-	-	-	1,161	1,161
Vehicle Insurance and Maintenance	-	-	-	-	2,612	2,612
	<u>\$ 1,770,266</u>	<u>\$ 1,531</u>	<u>\$ 965</u>	<u>\$ 1,772,762</u>	<u>\$ 157,388</u>	<u>\$ 1,930,150</u>

THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(SEE ACCOUNTANTS' COMPILATION REPORT)

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 5,951,094
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	1,162
Increase in accrued revenue	563
Decrease in other assets	(9,714)
Increase in accounts payable	596,270
Increase in accrued liabilities	26,460
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Net cash provided by operating activities	6,565,835
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INCREASE IN CASH AND CASH EQUIVALENTS	6,565,835
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	5,385,760
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CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ 11,951,595
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THE BRIDGE CENTER FOR HOPE
BATON ROUGE, LOUISIANA
BUDGET TO ACTUAL COMPARISON
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026
(SEE ACCOUNTANTS' COMPILATION REPORT)

	Budget January 1, 2026 through December 31, 2026	Actual January 1, 2026 through March 31, 2026	Variance
<u>REVENUES</u>			
City Parish Funding	\$ 8,071,520	\$ 7,801,918	\$ (269,602)
Contributions	-	2,680	2,680
Investment Earnings	-	76,646	76,646
Total Revenues	<u>8,071,520</u>	<u>7,881,244</u>	<u>(190,276)</u>
<u>EXPENSES</u>			
Contract Services - Treatment Center	7,045,000	1,761,250	5,283,750
Personnel	182,000	41,068	140,932
Professional Services - Other	468,000	102,502	365,498
Professional Services - Special Projects	155,920	-	155,920
Materials and Supplies	26,000	965	25,035
Meetings & Conferences	51,000	3,204	47,796
Pharmaceutical purchases	6,000	1,531	4,469
Promotional and Educational Supplies	40,000	6,857	33,143
Office Supplies	25,200	1,540	23,660
Lease Expense	5,400	1,350	4,050
Dues and Subscriptions	15,000	3,108	11,892
Transportation	3,000	-	3,000
Travel	5,000	65	4,935
Insurance	18,000	2,937	15,063
Depreciation	3,000	1,161	1,839
Vehicle Insurance and Maintenance	23,000	2,612	20,388
Total Expenses	<u>8,071,520</u>	<u>1,930,150</u>	<u>6,141,370</u>
<u>CHANGE IN NET ASSETS</u>	-	5,951,094	<u>\$ 5,951,094</u>
NET ASSETS, BEGINNING OF PERIOD	<u>4,802,802</u>	<u>4,802,802</u>	
NET ASSETS, END OF PERIOD	<u>\$ 4,802,802</u>	<u>\$ 10,753,896</u>	