



BATON ROUGE AIDS SOCIETY, INC.

Compiled Financial Statements

For The Year Ended December 31, 2025

Wharton CPA, LLC

Baton Rouge AIDS Society, Inc.
Table of Contents

	Page
Accountant's Compilation Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Supplementary Information:	
Schedule of Compensation, Reimbursements, Benefits and other payments To Agency Head or Chief Executive Officer	6



Independent Accountant's Compilation Report

To the Board of Director's of
Baton Rouge AIDS Society, Inc.

Management is responsible for the accompanying financial statements of Baton Rouge AIDS Society, Inc., which comprise the statement of financial position as of December 31, 2025, and the related statement of activities, functional expenses, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I 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 generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to my compilation engagement, however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Wharton CPA, LLC

Wharton CPA, LLC
New Orleans, LA
June 9, 2026

Baton Rouge AIDS Society, Inc.
Statement of Financial Position
As of December 31, 2025

Assets

Current Assets	
Cash	\$ 5,138
Inventory	<u>318</u>
Total Current Assets	<u>5,456</u>
Total Assets	<u>\$ 5,456</u>

Liabilities and Net Assets

Current Liabilities	
Line of Credit	\$ 27,155
Loan Payable	<u>5,290</u>
Total Current Liabilities	32,445
<u>Net Assets</u>	
Without Donor Restrictions	<u>(26,989)</u>
Total Net Assets	<u>(26,989)</u>
Total Liabilities and Net Assets	<u>\$ 5,456</u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.
Statement of Activities
For the Year Ended December 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND OTHER REVENUES:			
Government Grants	\$ -	\$ 71,945	\$ 71,945
Contributions	24,774	-	24,774
Net Assets Released from Restrictions	<u>71,945</u>	<u>(71,945)</u>	<u>-</u>
Total support and other revenues	<u>96,719</u>	<u>-</u>	<u>96,719</u>
Functional Expenses			
HIV Services	91,159	-	91,159
General & Administrative	<u>3,118</u>	<u>-</u>	<u>3,118</u>
Total Expenses	<u>94,277</u>	<u>-</u>	<u>94,277</u>
Change in Net Assets	<u>2,442</u>	<u>-</u>	<u>2,442</u>
Net Assets At Beginning Of Year	<u>(29,431)</u>	<u>-</u>	<u>(29,431)</u>
Net Assets At End Of Year	<u><u>\$ (26,989)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (26,989)</u></u>

Baton Rouge AIDS Society, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2025

	HIV Services	General & Administrative	Total
Expenditures			
Payroll Expenses	\$ 53,653	\$ -	\$ 53,653
Contractual Services	4,218	-	4,218
Internet Expenses	2,594	-	2,594
Rent Expense	23,078	-	23,078
Supplies	2,742	-	2,742
Bank Service Charge	-	586	586
Telephone	2,077	-	2,077
Travel and Meetings	0	-	0
Office Expense	1,267	-	1,267
Insurance Expense	1,530	1,780	3,310
Automobile Expense	0	-	0
Miscellaneous	0	752	752
Total Expenditures	<u>\$ 91,159</u>	<u>\$ 3,118</u>	<u>\$ 94,277</u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2025

Cash Flows From Operating Activities:

Changes in Net Assets	\$ 2,442
Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities	
Depreciation Expense	-
Changes in Operating Assets and Liabilities	
Employee Advance	<u>2,191</u>
Net Cash Provided by Operating Activities	4,633

Cash Flows From Investing Activities:

Furniture and Equipment	<u>-</u>
Net Cash Used in Investing Activities	-

Cash Flows From Financing Activities:

Net Cash Provided/(Used) by Financing Activities	<u>(499)</u>
Net Cash Increase for Period	4,134
Cash, At Beginning of Period January 1, 2025	<u>1,004</u>
Cash, At End of Period December 31, 2025	<u><u>\$ 5,138</u></u>

See Accountant's Compilation report.

Baton Rouge AIDS Society, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2025

Agency Head Name: A.J. Johnson

Purpose	Amount
Salary	15,950.00
Benefits-insurance	1,758.52
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	2,316.09
Travel	
Registration fees	
Conference travel	
Continuing professional education fees	
Housing	
Unvouchered expenses*	
Special meals	
	20,024.61

*an example of an unvouchered expense would be a travel advance