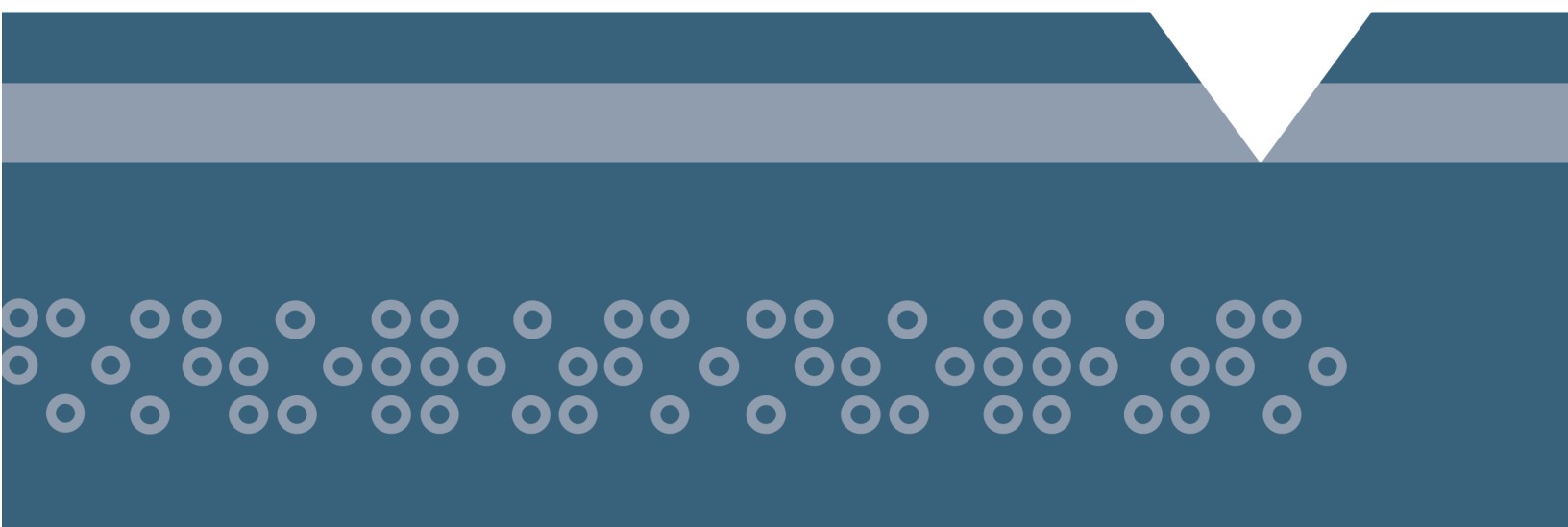


The Highland Center Corporation
Shreveport, Louisiana

December 31, 2025 and 2024



CERTIFIED PUBLIC
ACCOUNTANTS

THE HIGHLAND CENTER CORPORATION
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DECEMBER 31, 2025 AND 2024

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To Management
The Highland Center Corporation
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of The Highland Center Corporation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025 and 2024, and the related statement of activities for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standard for Accounting and Review Services promulgated by the accounting and Review Services Committee of the AIPCA. 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 assurance on these financial statements.

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

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana
May 18, 2026

THE HIGHLAND CENTER CORPORATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,268,951	\$ 635,964
Prepaid insurance	<u>43,840</u>	<u>39,070</u>
Total current assets	1,312,791	675,034
PROPERTY AND EQUIPMENT		
Real estate	357,498	365,172
Equipment	1,078,750	856,212
Accumulated depreciation	<u>(179,537)</u>	<u>(147,780)</u>
Net property and equipment	<u>1,256,711</u>	<u>1,073,604</u>
Total assets	<u><u>\$ 2,569,502</u></u>	<u><u>\$ 1,748,638</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts expenses	<u>\$ 12,532</u>	<u>\$ 9,224</u>
Total current liabilities	12,532	9,224
NET ASSETS		
Net assets without donor restrictions:		
Investment in property and equipment	1,256,711	1,073,604
Undesignated	451,327	451,327
Net assets with donor restrictions	<u>848,932</u>	<u>214,483</u>
Total net assets	<u>2,556,970</u>	<u>1,739,414</u>
Total liabilities and net assets	<u><u>\$ 2,569,502</u></u>	<u><u>\$ 1,748,638</u></u>

See Accountant's Compilation Report

THE HIGHLAND CENTER CORPORATION
STATEMENTS OF ACTIVITIES

	FOR THE YEAR ENDED DECEMBER 31, 2025			FOR THE YEAR ENDED DECEMBER 31, 2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUES, AND GAINS						
Contributions	\$ 153,131	\$ 398,478	\$ 551,609	\$ 136,501	\$ 283,403	\$ 419,904
Grants	30,000	600,000	630,000	3,750	172,541	176,291
Rental income	236,426	4,112	240,538	229,597	-	229,597
(Loss) on disposal of assets	(6,608)	-	(6,608)	-	-	-
Investment income	15,250	-	15,250	13,660	-	13,660
Other income	80,518	24,867	105,385	56,870	-	56,870
Total support, revenues, and gains	508,717	1,027,457	1,536,174	440,378	455,944	896,322
Net assets released from restrictions	393,008	(393,008)	-	316,761	(316,761)	-
Total support, revenues, gains, and reclassifications	901,725	634,449	1,536,174	757,139	139,183	896,322
EXPENSES						
Program	639,392	-	639,392	415,918	-	415,918
Management and general	77,068	-	77,068	135,981	-	135,981
Fundraising	2,158	-	2,158	2,463	-	2,463
Total expenses	718,618	-	718,618	554,362	-	554,362
CHANGE IN NET ASSETS	183,107	634,449	817,556	202,777	139,183	341,960
NET ASSETS AT BEGINNING OF YEAR	1,524,931	214,483	1,739,414	1,322,154	75,300	1,397,454
NET ASSETS AT END OF YEAR	<u>\$ 1,708,038</u>	<u>\$ 848,932</u>	<u>\$ 2,556,970</u>	<u>\$ 1,524,931</u>	<u>\$ 214,483</u>	<u>\$ 1,739,414</u>

See Accountant's Compilation Report

THE HIGHLAND CENTER CORPORATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

Louisiana Revised Statute 24:513 (A) (3) requires reporting of the total compensation, reimbursements, and benefits paid to the agency head or chief executive officer. This law was further amended by Act 462 of the 2016 Regular Session of the Louisiana Legislature to clarify that nongovernmental or not-for-profit local auditees are required to report only the compensation, reimbursements, and benefits paid to the agency head or chief executive officer from public funds.

The Highland Center Corporation is not required to report the total compensation, reimbursements, and benefits paid to Ms. Madison Poche, Executive Director, during the year ended December 31, 2025, as none of those payments were made from public funds.