

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Baton Rouge Little Theater dba Theatre Baton Rouge

Address: 7155 Florida Boulevard, Baton Rouge, LA 70806

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This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor - Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Carole J. Moore (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Baton Rouge Little Theater dba Theatre Baton Rouge (entity's name) as of 07.31.2022 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Carole J. Moore (officer's name), who duly sworn, deposes, and says that Baton Rouge Little Theater dba Theatre Baton Rouge (entity's name) received \$75,000 or less in revenues and other sources for the year ended 07.31.2022 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Carole J. Moore
OFFICER'S SIGNATURE

Administrative Manager
OFFICER'S TITLE

Sworn to and subscribed before me, this 1st day of November, 2022

[Signature]
NOTARY PUBLIC SIGNATURE & SEAL
ID# 174933

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement of Receipts and Disbursements

Statement A

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1. <i>Twelfth Night Greater Baton Rouge Arts Council (grant)</i>	\$ 1400. ⁰⁰	\$	\$
2. <i>Office of Cultural Development (General Operations)</i>	4000. ⁰⁰		
3. <i>Office of Cultural Development (General Operations)</i>	500. ⁰⁰		
4. _____			
5. _____			
6. Total receipts (add lines 1 - 5)	<u>\$ 5900.⁰⁰</u>	<u>\$</u>	<u>\$</u>
DISBURSEMENTS (Provide Brief Description):			
7. <i>General Operations Fund</i>	\$ 4500. ⁰⁰	\$	\$
8. <i>Professional Fees & Honorariums</i>	1400. ⁰⁰		
9. _____			
10. _____			
11. _____			
12. _____			
13. Total Disbursements (add lines 7 - 12)	<u>\$ 5900.⁰⁰</u>	<u>\$</u>	<u>\$</u>
14. Change in fund balance (Lines 6 minus 13)	\$	\$	\$
15. Fund Balance at beginning of year	\$	\$	\$
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$	\$	\$

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Balance Sheet

Statement B

	General Fund	Other Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$	\$	\$
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. Total Assets (add lines 1 - 5)	\$	\$	\$
 LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):	\$	\$	\$
8.			
9.			
10.			
11. Total Liabilities (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)			
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$	\$	\$

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Jenny Ballard Managing Artistic Director

Purpose	Dollar Amount
1. Salary	1. 68,500. ⁰⁰
2. Benefits-insurance	2. 7,800. ⁰⁰
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18. 76,300. ⁰⁰

_____ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

Baton Rouge Little Theater, Inc.
Balance Sheet
 As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1001 · Citizens Bank Account	-27.93
1100 · CASH	
1107 · Partners 1 Account	1,394.81
1106 NEW OPERATIONS ACCT	90,545.09
1090 · Petty Cash	250.00
1102 · BRLT Endowment Fund	8,049.40
1103 · Whitney Contributions	10,627.17
1105 · Whitney Payroll	-1,030.23
Total 1100 · CASH	109,836.24
Total Checking/Savings	109,808.31
Accounts Receivable	
1200 · Accounts Receivable	177.34
Total Accounts Receivable	177.34
Other Current Assets	
Clean Up Clearing Account	-2,620.03
1394 · 20-21 Prepaid Expense	18,537.79
1392 · 19-20 Prepaid Expense	3,399.68
1210 · Miscellaneous Receivables	0.10
1480 · Prepaid Other	-1,908.59
1490 · Prepaid Script Royalties	600.00
Total Other Current Assets	18,008.95
Total Current Assets	127,994.60
Fixed Assets	
1610 · Building and Equipment	769,683.02
1620 · Furniture & Fixtures	432,853.10
1600 · Accumulated Depreciation	-1,141,483.71
Total Fixed Assets	61,052.41
Other Assets	
19/20 Prepaid Expenses	2,686.46
Total Other Assets	2,686.46
TOTAL ASSETS	191,733.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	30,734.74
Total Accounts Payable	30,734.74
Other Current Liabilities	
Prepaid Season - 22/23	-13,973.21
3050.1 · Employee Health Insurance Payab	-346.34
2801 · State Tax	18.96
2800 · City Tax	23.47
2700 · Compensated Absences	20,034.82
2100 · Accrued Expenses	68.18
2130 · Accrued Wages	-0.38
2310 · Hancock Business Line Credit	
2311 · Hancock/Whitney Loan	28,074.17
2310 · Hancock Business Line Credit - Other	9,510.06
Total 2310 · Hancock Business Line Credit	37,584.23
2400 · Deferred Revenues & Support	
2425 · Deferred Annual Fund	19,201.73

Baton Rouge Little Theater, Inc.
Balance Sheet
As of July 31, 2022

	<u>Jul 31, 22</u>
2430 · DEFERRED SUBSCRIPTIONS	
24302 · Def. Subscrip. City Series	4,036.00
24301 · Def. Subscrip. Cap Series	106,135.00
2430 · DEFERRED SUBSCRIPTIONS - Other	<u>255.00</u>
Total 2430 · DEFERRED SUBSCRIPTIONS	110,426.00
2412-DEFERRED SPONSORSHIPS	
24123 - Def. Young Actors Prog.	-17,217.00
24122 - Def. Spon. City Series	-40,000.00
24121 - Def. Spons Cap Series	20,100.00
2412-DEFERRED SPONSORSHIPS - Other	<u>42,558.00</u>
Total 2412-DEFERRED SPONSORSHIPS	5,441.00
2426 · DEFERRED Door Ticket Sales	9,172.25
2400 · Deferred Revenues & Support - Other	<u>30,622.00</u>
Total 2400 · Deferred Revenues & Support	<u>174,862.98</u>
Total Other Current Liabilities	<u>218,272.71</u>
Total Current Liabilities	249,007.45
Long Term Liabilities	
2603 · PPP2 Loan 2021	54,867.50
2602 SBA LOAN	149,900.00
2601 · PPP Loan 2020	<u>69,952.00</u>
Total Long Term Liabilities	<u>274,719.50</u>
Total Liabilities	523,726.95
Equity	
3030 · Unrestricted Net Assets - Desig	24,018.00
3900 · Retained Earnings	-214,573.14
Net Income	<u>-141,438.34</u>
Total Equity	<u>-331,993.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>191,733.47</u></u>

Baton Rouge Little Theater, Inc.
Profit & Loss
 August 2021 through July 2022

	Aug '21 - Jul 22
Income	
4201 · Support and Revenues	
4206 · Concessions	
42063 · Candy Sales	22.00
42062 · Bar	4,727.83
4206 · Concessions - Other	23,555.58
Total 4206 · Concessions	28,305.41
4209 · Door Sales-Single Tix	193,560.00
4212 · Handling - Allocated	49,477.05
4215 · Misc. Income	10,425.63
4216 · Other Income	36,973.01
4218 · Rental Income - Costumes	360.00
4219 · Rental Income - Facilities & Pr	9,297.00
4221 · Merchandise Income	4,779.42
4220 · Subscriptions - Allocated	
4225 · CAPITAL SERIES	8,198.00
4229 · CITY SERIES	190.00
Total 4220 · Subscriptions - Allocated	8,388.00
4221 · Uncategorized Income	-7,644.48
4240 · EDUCATION	
4245 · Aftercare	1,550.00
4241 · Classes	7,725.00
4242 · Summer Camps	25,602.00
4243 · Young Actors Program	
4244 · YAP Ticket Sales	37,884.75
4243 · Young Actors Program - Other	4,414.50
Total 4243 · Young Actors Program	42,299.25
Total 4240 · EDUCATION	77,176.25
4250 · Support Revenue (Non-Show)	
4254 · Fundraising	5,680.00
4251 · Annual Fund/Ind. Sponsor.	55,506.82
4252 · Benefit Performances	1,000.00
4253 · Gala/Silent Auction	14,548.50
4258 · Corp Spon - Allocated	30,800.00
4262 · Grants - Allocated	133,726.10
4250 · Support Revenue (Non-Show) - Other	40.00
Total 4250 · Support Revenue (Non-Show)	241,301.42
Total 4201 · Support and Revenues	652,398.71
Total Income	652,398.71
Gross Profit	652,398.71
Expense	
8204 · Merchandise Expense	274.79
6221 · Props Master/Mistress	200.00
6627 · YAP Sets	1,810.02
6000 · ADVERTISING AND PRINTING	
6005 · ADVERTISING	
6010 · Production Ads	5,420.00
6011 · Season Ads	1,402.95
6005 · ADVERTISING - Other	700.00
Total 6005 · ADVERTISING	7,522.95
6019 · Production & Graphics Artist	1,262.50
Total 6000 · ADVERTISING AND PRINTING	8,785.45

Baton Rouge Little Theater, Inc.
Profit & Loss
 August 2021 through July 2022

	Aug '21 - Jul 22
6200 · BACKSTAGE - CONTRACT	
Sound Designer	2,970.00
6201 · Overhire/Charge	8,323.25
6202 · Choreographer	4,400.00
6203 · Conductor, Music Director	5,500.00
6204 · Costumer	7,500.00
6205 · Costume Shop Mgr.	5,000.00
6206 · Director	8,000.00
6207 · Hair/Makeup Designer	2,250.00
6209 · Set - Designers	500.00
6211 · Stage Manager	4,050.00
6212 · Lighting Design	1,070.00
6213 · Orchestra	
62131 · Orchestra Expense	276.00
6214 · Pianist	9,052.50
6213 · Orchestra - Other	22,480.00
Total 6213 · Orchestra	31,808.50
6215 · Sound Technician	250.00
6217 · Photography	1,450.00
6200 · BACKSTAGE - CONTRACT - Other	700.00
Total 6200 · BACKSTAGE - CONTRACT	83,771.75
6300 · BACKSTAGE CONSTRUCTION	
6301 · Equipment Purchased/Special FX	1,131.69
6304 · Props	504.32
6305 · Sets	15,307.93
6306 · Sound	4,434.99
6307 · Supplies	421.18
6308 · Tools/Equipment Maint.	1,391.42
Total 6300 · BACKSTAGE CONSTRUCTION	23,191.53
6500 · BUILDING EXPENSES	
6501 · In-Kind Bld Repairs	690.00
6503 · HVAC	22,843.22
6504 · Janitor Services	1,881.25
6505 · Janitorial Supplies/Bld Maint	8,043.27
6506 · Parking Lot	1,999.92
6507 · Renovations & Repair Structural	168.22
6508 · Security Monitoring	6,162.58
6509 · Sprinkler System	400.80
6510 · Utilities	
6513 · WATER - 7181 FLA BLVD	425.65
6512 · WATER - 7177 FLA BLVD	761.53
6511 · WATER - 7155 FLA BLVD	3,166.17
6510 · Utilities - Other	40,436.40
Total 6510 · Utilities	44,789.75
6500 · BUILDING EXPENSES - Other	6,169.17
Total 6500 · BUILDING EXPENSES	93,148.18
6600 · OTHER EXPENSES & REVENUES	
6612 · Interest Expense	3,567.32
6619 · Merchandise Expense	
State Tax 4.45%	325.09
Total 6619 · Merchandise Expense	325.09
6620 · Education Expenses	
6624 · Summer Camps	
66245 · Summer Camp Instructor	4,900.00
6624 · Summer Camps - Other	2,810.00
Total 6624 · Summer Camps	7,710.00

Baton Rouge Little Theater, Inc.
Profit & Loss
 August 2021 through July 2022

	Aug '21 - Jul 22
6626 · Young Actors Exp.	
66270 · YAP Music Director	1,000.00
66265 · YAP Instructors	6,410.00
6626 · Young Actors Exp. - Other	14,762.62
Total 6626 · Young Actors Exp.	22,172.62
6620 · Education Expenses - Other	2,330.44
Total 6620 · Education Expenses	32,213.06
6630 · Rental Expense	
6632 · Rental Expenses	204.17
6634 · Rental Sales Payment	2,004.06
6630 · Rental Expense - Other	1,180.00
Total 6630 · Rental Expense	3,388.23
Total 6600 · OTHER EXPENSES & REVENUES	39,493.70
6800 · PRODUCTION COSTS	
6801 · BACKSTAGE - COSTUMES	
6803 · Costume Equip. Maint./Supplies	94.42
6804 · Costume Material	6,731.52
6805 · Hair/Makeup	972.65
6801 · BACKSTAGE - COSTUMES - Other	2,478.79
Total 6801 · BACKSTAGE - COSTUMES	10,277.38
6807 · Script - Royalty	27,946.29
Total 6800 · PRODUCTION COSTS	38,223.67
7000 · SALARIES	
7020 · Insurance - Workmans Comp.	6,664.26
7030 · Insurance Medical	19,876.44
7050 · Payroll - Administration	100,800.68
7060 · Payroll - Artistic	145,451.99
7070 · Payroll - Other	1,547.50
7080 · Payroll Expenses	1,780.88
7090 · Payroll Taxes	20,054.68
Total 7000 · SALARIES	296,176.43
8000 · ADMINISTRATIVE EXPENSES	
8018 · Audience View Handling Fees	6,832.50
8155 · Fundraising Expense	4,272.98
8005 · Audit	5,375.00
8010 · Accounting	15.00
8015 · Bank Charges - credit card serv	
8016.5 · AudienceView Expenses	8,007.48
8017 · Merchant Services Expenses	8,880.28
8015 · Bank Charges - credit card serv - Other	3,972.38
Total 8015 · Bank Charges - credit card serv	20,860.14
8020 · Bank Fees	1,452.65
8030 · Beaux Arts Ball	241.65
8055 · Computer Lease	345.21
8060 · Concessions-Retail	14,282.05
8080 · Copier Supplies & Lease	6,717.47
8090 · Dues	1,326.91
8095 · Gifts and Memorials	64.98
8110 · Insurance - Building/D&O	56,525.80
8140 · Medicine Supplies & Exp	93.10
8150 · Miscellaneous	51,141.61
8160 · Office Supplies (Incl.printing)	2,709.22
8170 · Postage	1,481.43
8180 · Sales Tax Expense	1,034.56
8185 · Rental Expense	736.35
8200 · Telephone	7,330.78

12:36 PM
11/01/22
Accrual Basis

Baton Rouge Little Theater, Inc.
Profit & Loss
August 2021 through July 2022

	<u>Aug '21 - Jul 22</u>
8203 · Web Expenses	3,519.32
8000 · ADMINISTRATIVE EXPENSES - Other	<u>22,402.82</u>
Total 8000 · ADMINISTRATIVE EXPENSES	<u>208,761.53</u>
Total Expense	<u>793,837.05</u>
Net Income	<u><u>-141,438.34</u></u>