

**BATON ROUGE BLUES FESTIVAL
AND FOUNDATION**

Financial Statements
and
Accountant's Compilation Report

Year Ended December 31, 2025

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Accountant's Compilation Report

To the Board of Directors
Baton Rouge Blues Festival and Foundation

Management is responsible for the accompanying statement of financial position of Baton Rouge Blues Festival and Foundation (the Organization) as of December 31, 2025, and the related statements of activities, statement of functional expenses, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 American Institute of Certified Public Accountants. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The 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.

Other Matters

Management has elected to omit substantially all the disclosures and the statement of functional expenses as required in financial statements prepared in accordance with U.S. GAAP. If the omitted disclosures and the statement of functional expenses 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, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Organization.

Mauldin & Jenkins, LLC

Baton Rouge, LA
June 22, 2026

BATON ROUGE BLUES FESTIVAL AND FOUNDATION
Statement of Financial Position
December 31, 2025

Assets	
Cash	<u>\$ 59,561</u>
Total Assets	<u><u>\$ 59,561</u></u>
Net Assets	
Without Donor Restrictions	<u>59,561</u>
Total Net Assets	<u><u>\$ 59,561</u></u>

See accountant's compilation report.

BATON ROUGE BLUES FESTIVAL AND FOUNDATION
Statement of Activities
For the Year Ended December 31, 2025

Revenues, Gains, and Other Support	
City of Baton Rouge - Arts Council of Greater Baton Rouge Grant	\$ 50,000
Other Grants	97,050
Corporate Sponsorships	49,808
Vending and Merchandise Sales	87,683
Contributions and Other Support	<u>626</u>
Total Revenues, Gains, and Other Support	<u>285,167</u>
Expenses	
Salaries and Wages	24,485
Payroll Taxes	1,873
Marketing and Media	6,470
Storage	4,536
Production Expenses	99,291
Performer Expenses	94,750
Office Operations	8,479
Interest Expense	<u>998</u>
Total Expenses	<u>240,882</u>
Change in Net Assets	44,285
Net Assets, Beginning of Year	<u>15,276</u>
Net Assets, End of Year	<u><u>\$ 59,561</u></u>

See accountant's compilation report.

BATON ROUGE BLUES FESTIVAL AND FOUNDATION
Statement of Functional Activities
For the Year Ended December 31, 2025

	<u>Program Services</u>		<u>Support Services</u>		
	Baton Rouge Blues Festival	General and Administrative	Fundraising		Total
Expenses					
Salaries and Wages	\$ 4,081	\$ 20,404	\$ -	\$	24,485
Payroll Taxes	312	1,561	-		1,873
Marketing and Media	6,470	-	-		6,470
Storage	4,536	-	-		4,536
Production Expenses	99,291	-	-		99,291
Performer Expenses	94,750	-	-		94,750
Office Operations	-	8,479	-		8,479
Interest Expense	-	998	-		998
Total Expenses	\$ 209,440	\$ 31,442	\$ -	\$	240,882

See accountant's compilation report.

BATON ROUGE BLUES FESTIVAL AND FOUNDATION
Statement of Cash Flows
For the Year Ended December 31, 2025

Cash Flows from Operating Activities	
Change in Net Assets	\$ 44,285
Adjustments to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities	
Changes in Operating Assets and Liabilities	
Decrease in Prepaid Expenses and Other Current Assets	10,200
Net Cash Provided by Operating Activities	54,485
Cash Flows from Financing Activities	
Net Payments on Line of Credit	(8,110)
Net Cash Used in Financing Activities	(8,110)
Net Increase in Cash	46,375
Cash, Beginning of Year	13,186
Cash, End of Year	\$ 59,561

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

BATON ROUGE BLUES FESTIVAL AND FOUNDATION
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Lauren Lambert-Tompkins, Executive Director

Purpose	Amount
Salary	\$24,485
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

See accountant's compilation report.