

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

Entity Name: Baton Rouge Little Theater Inc dba Theatre Baton Rouge

Address: 7155 Florida Boulevard, Baton Rouge, LA 70806

Telephone: 225-924-6496 Email: cmoore@theatrebr.org

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 Inc dba The (entity's name) as of 07.31.2023 (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 Theatr (entity's name) received \$75,000 or less in revenues and other sources for the year ended 07.31.2023 (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 4 day of October, 20 23

[Signature] #174933
NOTARY PUBLIC SIGNATURE

Entity Name: Baton Rouge Little Theater Inc dba The

Fiscal Year End: 07.31.2023

Statement of Receipts and Disbursements

Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
RECEIPTS (Provide Brief Description):			
1. Office of Cultural Development	\$ 500.00		\$ 500.00
2. Williams Edward Montan Trust	\$ 2,500.00		\$ 2,500.00
3. Office of Cultural Development	\$ 5,000.00		\$ 5,000.00
4. Office of Cultural Development	\$ 6,502.50		\$ 6,502.50
5.			\$ 0.00
6. Total receipts (add lines 1 - 5)	<u>\$ 14,502.50</u>	<u>\$ 0.00</u>	<u>\$ 14,502.50</u>
DISBURSEMENTS (Provide Brief Description):			
7. General Operations Fund	\$ 12,002.50		\$ 12,002.50
8. Professional Fees and Honorariums (Boys in the B	\$ 2,500.00		\$ 2,500.00
9.			\$ 0.00
10.			\$ 0.00
11.			\$ 0.00
12.			\$ 0.00
13. Total Disbursements (add lines 7 - 12)	<u>\$ 14,502.50</u>	<u>\$ 0.00</u>	<u>\$ 14,502.50</u>
14. Change in fund balance (Lines 6 minus 13)	\$ 0.00	\$ 0.00	\$ 0.00
15. Fund Balance at beginning of year			\$ 0.00
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 0.00	\$ 0.00	\$ 0.00

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.

Txn Date	Order ID	First Name	Last Name	Status	Item	Detail	Price	Facility Fee	Conv. Fee	Total	Payment Method	Settlement
08/09/2022	PR87511461	State of Louisiana	Office of Cultural Developement	complete	Grants	- LDOA Operations	\$500.00	\$0.00	\$0.00	\$500.00	Check Tender Type	08/15/2022
01/04/2023	PR89914003	Grant	Williams Edward Montan Trust	complete	Grants	-	\$2,500.00	\$0.00	\$0.00	\$2,500.00	Split Tender	01/09/2023
01/04/2023	PR89914003	Grant	Williams Edward Montan Trust	REFUND	Grants	Should be for BITB not ACC	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	Split Tender	01/09/2023
01/04/2023	PR89914151	Grant	Williams Edward Montan Trust	complete	Grants	- Boys In the Band	\$2,500.00	\$0.00	\$0.00	\$2,500.00	Voucher Redemption	01/09/2023
03/01/2023	PR90736118	State of Louisiana	Office of Cultural Developement	complete	Grants	- NEA - Operations	\$5,000.00	\$0.00	\$0.00	\$5,000.00	Check Tender Type	03/06/2023
06/22/2023	PR92731515	State of Louisiana	Office of Cultural Developement	complete	Grants	- Operations	\$6,502.50	\$0.00	\$0.00	\$6,502.50	Check Tender Type	06/26/2023

\$14,502.50

Entity Name: Baton Rouge Little Theater Inc dba The

Fiscal Year End: 07.31.2023

Balance Sheet

Statement B

	General Fund	Other Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents			\$ 0.00
2. Investments (fair value)			\$ 0.00
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)			\$ 0.00
5. Other (brief description)			\$ 0.00
6. Total Assets (add lines 1 - 5)	\$ 0.00	\$ 0.00	\$ 0.00
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			\$ 0.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. Total Liabilities (add lines 7 - 10)	\$ 0.00	\$ 0.00	\$ 0.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 0.00	\$ 0.00	\$ 0.00
13. Other			\$ 0.00
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$ 0.00	\$ 0.00	\$ 0.00

Baton Rouge Little Theater, Inc.
Profit & Loss
August 2022 through July 2023

5:11 PM
10/03/2023
Accrual Basis
Aug '22 - Jul 23

Ordinary Income/Expense

Income

Beaux Arts Ball Income	1,760.00
4201 · Support and Revenues	
4206 · Concessions	
42063 · Candy Sales	2,770.00
42062 · Bar	22,192.53
4206 · Concessions - Other	18,608.55
Total 4206 · Concessions	43,571.08
4209 · Door Sales-Single Tix	256,502.00
4212 · Handling - Allocated	65,630.80
4215 · Misc. Income	105,046.28
4216 · Other Income	-26,342.30
4218 · Rental Income - Costumes	260.00
4219 · Rental Income - Facilities & Pr	7,063.50
4221 · Merchandise Income	6,189.62
4220 · Subscriptions - Allocated	
4225 · CAPITAL SERIES	92,456.00
4229 · CITY SERIES	3,882.00
Total 4220 · Subscriptions - Allocated	96,338.00
4221 · Uncategorized Income	-801.27
4240 · EDUCATION	
4245 · Aftercare	1,940.00
4241 · Classes	15,200.00
4242 · Summer Camps	36,050.00
4243 · Young Actors Program	
4244 · YAP Ticket Sales	76,248.58
4243 · Young Actors Program - Other	18,379.81
Total 4243 · Young Actors Program	94,628.39
4240 · EDUCATION - Other	1,050.00
Total 4240 · EDUCATION	148,868.39
4250 · Support Revenue (Non-Show)	
4254 · Fundraising	12,730.25
4251 · Annual Fund/Ind. Sponsor.	35,029.02
4252 · Benefit Performances	2,265.50
4253 · Gala/Silent Auction	20,996.51
4258 · Corp Spon - Allocated	72,250.00
4262 · Grants - Allocated	16,670.00
4250 · Support Revenue (Non-Show) - Other	10.00
Total 4250 · Support Revenue (Non-Show)	159,951.28
Total 4201 · Support and Revenues	862,277.38
Total Income	864,037.38

	<u>Aug '22 - Jul 23</u>
Gross Profit	864,037.38
Expense	
Gala Expense	12,391.63
8300 · Performer Event Payments	4,950.00
8204 · Merchandise Expense	4,608.49
6221 · Props Master/Mistress	1,300.00
6627 · YAP Sets	6,816.56
6000 · ADVERTISING AND PRINTING	
6005 · ADVERTISING	
6010 · Production Ads	8,215.00
6011 · Season Ads	6,794.00
Total 6005 · ADVERTISING	<u>15,009.00</u>
6012 · OTHER PRINTING & ADVERTISING	150.00
6013 · PRINTING	
6017 · Print & Reprod (Copy & Prod)	853.00
Total 6013 · PRINTING	<u>853.00</u>
6019 · Production & Graphics Artist	1,550.00
Total 6000 · ADVERTISING AND PRINTING	<u>17,562.00</u>
6200 · BACKSTAGE - CONTRACT	
62015 · Scenic Painter	150.00
Sound Designer	1,800.00
6201 · Overhire/Charge	31,303.00
6202 · Choreographer	6,000.00
6203 · Conductor, Music Director	7,000.00
6204 · Costumer	13,950.00
6205 · Costume Shop Mgr.	12,000.00
6206 · Director	9,000.00
6207 · Hair/Makeup Designer	3,100.00
6209 · Set - Designers	4,000.00
6211 · Stage Manager	4,850.00
6212 · Lighting Design	5,000.00
6213 · Orchestra	
62131 · Orchestra Expense	602.42
6214 · Pianist	8,230.00
6213 · Orchestra - Other	25,960.00
Total 6213 · Orchestra	<u>34,792.42</u>
6215 · Sound Technician	1,000.00
6217 · Photography	1,850.00
6200 · BACKSTAGE - CONTRACT - Other	200.00
Total 6200 · BACKSTAGE - CONTRACT	<u>135,995.42</u>
6300 · BACKSTAGE CONSTRUCTION	
6301 · Equipment Purchased/Special FX	1,238.58
6303 · Lighting	3,463.12
6304 · Props	1,230.61
6305 · Sets	39,235.45

	<u>Aug '22 - Jul 23</u>
6306 · Sound	117.91
6307 · Supplies	1,408.77
6308 · Tools/Equipment Maint.	1,507.89
6300 · BACKSTAGE CONSTRUCTION - Other	<u>17.72</u>
Total 6300 · BACKSTAGE CONSTRUCTION	48,220.05
6500 · BUILDING EXPENSES	
6503 · HVAC	8,503.56
6504 · Janitor Services	100.00
6505 · Janitorial Supplies/Bld Maint	7,878.69
6506 · Parking Lot	2,000.26
6507 · Renovations & Repair Structural	32,114.66
6508 · Security Monitoring	20,838.02
6509 · Sprinkler System	400.80
6510 · Utilities	
6513 · WATER - 7181 FLA BLVD	458.42
6512 · WATER - 7177 FLA BLVD	890.89
6511 · WATER - 7155 FLA BLVD	2,866.12
6510 · Utilities - Other	<u>51,720.40</u>
Total 6510 · Utilities	55,935.83
6500 · BUILDING EXPENSES - Other	<u>9,192.93</u>
Total 6500 · BUILDING EXPENSES	136,964.75
6600 · OTHER EXPENSES & REVENUES	
6612 · Interest Expense	3,607.72
6619 · Merchandise Expense	
State Tax 4.45%	<u>135.00</u>
Total 6619 · Merchandise Expense	135.00
6620 · Education Expenses	
6624 · Summer Camps	
66245 · Summer Camp Instructor	16,541.41
6624 · Summer Camps - Other	<u>12,358.42</u>
Total 6624 · Summer Camps	28,899.83
6626 · Young Actors Exp.	
6626.10 · YAP Scenic Design	500.00
6626.12 · YAP Director	500.00
6626.11 · YAP Promotions/Pictures/Videos	1,750.00
6626.9 · YAP - Make-Up Design	700.00
6626.8 · YAP Projections Design	500.00
6626.7 · YAP Props Materials	200.70
6626.6 · YAP Stage Manager	1,000.00
6626.5 · YAP Sound Design	700.00
6626.4 · YAP Costume Designer	1,500.00
6626.3 · YAP Lighting Design	1,000.00
6626.2 · YAP Choreographer	1,000.00
6626.1 · YAP Costumes Overhire	1,500.00
6627.5 · YAP Orchestra	4,860.00

	<u>Aug '22 - Jul 23</u>
6629 · YAP Overhire	4,155.00
6628 · YAP Props Mistress/Master	400.00
66270 · YAP Music Director	1,000.00
66265 · YAP Instructors	5,920.00
6626 · Young Actors Exp. - Other	2,859.35
Total 6626 · Young Actors Exp.	<u>30,045.05</u>
Total 6620 · Education Expenses	58,944.88
6630 · Rental Expense	
6632 · Rental Expenses	562.50
6630 · Rental Expense - Other	200.00
Total 6630 · Rental Expense	<u>762.50</u>
6600 · OTHER EXPENSES & REVENUES - Other	73.37
Total 6600 · OTHER EXPENSES & REVENUES	<u>63,523.47</u>
6800 · PRODUCTION COSTS	
6809 · Perusal Copy-Script Reading Com	20.80
6801 · BACKSTAGE - COSTUMES	
6803 · Costume Equip. Maint./Supplies	4,996.67
6804 · Costume Material	13,464.40
6805 · Hair/Makeup	960.58
6801 · BACKSTAGE - COSTUMES - Other	6,259.14
Total 6801 · BACKSTAGE - COSTUMES	<u>25,680.79</u>
6807 · Script - Royalty	28,657.24
6800 · PRODUCTION COSTS - Other	-93.02
Total 6800 · PRODUCTION COSTS	<u>54,265.81</u>
7000 · SALARIES	
7020 · Insurance - Workmans Comp.	10,154.49
7030 · Insurance Medical	21,598.70
7050 · Payroll - Administration	95,957.61
7060 · Payroll - Artistic	128,629.08
7070 · Payroll - Other	2,463.55
7080 · Payroll Expenses	2,351.14
7090 · Payroll Taxes	17,360.04
Total 7000 · SALARIES	<u>278,514.61</u>
8000 · ADMINISTRATIVE EXPENSES	
8018 · Audience View Handling Fees	8,143.03
8155 · Fundraising Expense	7,946.07
8005 · Audit	16,382.20
8015 · Bank Charges - credit card serv	
8016.5 · AudienceView Expenses	12,447.45
8017 · Merchant Services Expenses	18,936.25
8015 · Bank Charges - credit card serv - Other	797.41
Total 8015 · Bank Charges - credit card serv	<u>32,181.11</u>
8020 · Bank Fees	2,536.22
8030 · Beaux Arts Ball	2,146.02
8035 · Benefit Expenses/GALA	1,002.23

	<u>Aug '22 - Jul 23</u>
8060 · Concessions-Retail	27,435.10
8080 · Copier Supplies & Lease	7,065.11
8085 · Food & Beverage (Office)	3,049.09
8090 · Dues	1,010.40
8095 · Gifts and Memorials	139.48
8110 · Insurance - Building/D&O	66,140.07
8140 · Medicine Supplies & Exp	89.93
8150 · Miscellaneous	14,332.02
8160 · Office Supplies (Incl.printing)	1,846.44
8170 · Postage	1,728.22
8180 · Sales Tax Expense	1,117.85
8185 · Rental Expense	417.00
8200 · Telephone	6,746.23
8203 · Web Expenses	4,816.01
8000 · ADMINISTRATIVE EXPENSES - Other	49,279.09
Total 8000 · ADMINISTRATIVE EXPENSES	<u>255,548.92</u>
Total Expense	<u>1,020,661.71</u>
Net Ordinary Income	<u>-156,624.33</u>
Net Income	<u><u>-156,624.33</u></u>

Baton Rouge Little Theater, Inc.
Balance Sheet
As of July 31, 2023

5:12 PM
10/03/2023
Accrual Basis
Jul 31, 23

ASSETS

Current Assets

Checking/Savings

1001 · Citizens Bank Account	412.07
1100 · CASH	
1107 · Partners 1 Account	1,394.81
1106 NEW OPERATIONS ACCT	43,952.30
1090 · Petty Cash	250.00
1102 · BRLT Endowment Fund	8,560.40
1103 · Whitney Contributions	-9,669.83
1104 · Whitney Operations	-500.00
1105 · Whitney Payroll	9,239.77

Total 1100 · CASH 53,227.45

Total Checking/Savings 53,639.52

Accounts Receivable

1200 · Accounts Receivable 177.34

Total Accounts Receivable 177.34

Other Current Assets

23 · /24 Prepaid Season	8,376.68
Clean Up Clearing Account	-2,620.03
18/19 PREPAID EXPENSES	1,000.00
1210 · Miscellaneous Receivables	0.10
1220 · Accounts Receivable - Gala Auct	-1,650.00
1480 · Prepaid Other	2,186.09
1490 · Prepaid Script Royalties	6,910.00

Total Other Current Assets 14,202.84

Total Current Assets 68,019.70

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 131,758.57

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · *Accounts Payable 94,206.44

Total Accounts Payable 94,206.44

Jul 31, 23

Other Current Liabilities	
3050.1 · Employee Health Insurance Payab	-498.51
2801 · State Tax	18.96
2800 · City Tax	-2,318.53
2700 · Compensated Absences	20,034.82
2100 · Accrued Expenses	68.18
2120 · Loan Payable Board	50.00
2130 · Accrued Wages	-0.38
2310 · Hancock Business Line Credit	
2311 · Hancock/Whitney Loan	13,317.21
2310 · Hancock Business Line Credit - Other	9,315.06
Total 2310 · Hancock Business Line Credit	22,632.27
2400 · Deferred Revenues & Support	
2425 · Deferred Annual Fund	5,818.00
2430 · DEFERRED SUBSCRIPTIONS	
24302 · Def. Subscrip. City Series	16,105.00
24301 · Def. Subscrip. Cap Series	78,930.47
2430 · DEFERRED SUBSCRIPTIONS - Other	-358.27
Total 2430 · DEFERRED SUBSCRIPTIONS	94,677.20
2412-DEFERRED SPONSORSHIPS	
24123 - Def. Young Actors Prog.	32,249.00
24122 - Def. Spon. City Series	12,500.00
24121 - Def. Spons Cap Series	-100.00
2412-DEFERRED SPONSORSHIPS - Other	-55,942.00
Total 2412-DEFERRED SPONSORSHIPS	-11,293.00
2426 · DEFERRED Door Ticket Sales	19,297.00
2400 · Deferred Revenues & Support - Other	19,038.00
Total 2400 · Deferred Revenues & Support	127,537.20
Total Other Current Liabilities	167,524.01
Total Current Liabilities	261,730.45
Long Term Liabilities	
2602 SBA LOAN	140,854.00
Total Long Term Liabilities	140,854.00
Total Liabilities	402,584.45
Equity	
3030 · Unrestricted Net Assets - Desig	24,018.00
3900 · Retained Earnings	-138,219.55
Net Income	-156,624.33
Total Equity	-270,825.88
TOTAL LIABILITIES & EQUITY	131,758.57

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name, Title: Jenny Ballard Managing Artistic Director

Purpose	Dollar Amount
1. Salary	\$ 56,650.00
2. Benefits-insurance	\$ 9,811.44
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	
10. Reimbursements	
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	\$ 66,461.44

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.)