

## NONMAJOR ENTERPRISE FUNDS

Enterprise funds account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Riverside Centroplex Fund** accounts for the operation of a cultural and entertainment center composed of an arena, exhibition hall and theater of performing arts. Principal revenues of the fund are rents, commissions and governmental subsidies.

**Greater Baton Rouge Parking Authority** accounts for the operation of an off-street parking facility. Principal revenues of the fund are governmental subsidies and automobile parking fees.

**Solid Waste Disposal Facility Fund** accounts for the provision of solid waste disposal services and operation of the landfill. Principal revenues of the fund are landfill dumping fees.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**DECEMBER 31, 2003**

EXHIBIT D - 1

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 372,219	\$ 613,026	\$ 11,111,244	\$ 12,096,489
Investments	--	--	5,091,214	5,091,214
Accounts receivable - net	481,888	2,728	926,035	1,410,651
Accrued interest receivable	--	717	20,428	21,145
Due from other governments (Note 11)	2,553,395	--	--	2,553,395
Prepaid items	30,982	--	--	30,982
Total current assets	3,438,484	616,471	17,148,921	21,203,876
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	1,107,672	--	--	1,107,672
Investments	1,159,778	--	--	1,159,778
Accrued interest receivable	4,412	--	--	4,412
Total restricted assets	2,271,862	--	--	2,271,862
Capital assets:				
Land	1,024,914	808,586	7,086,007	8,919,507
Buildings	32,388,183	9,979,462	--	42,367,645
Improvements (other than buildings)	--	17,375	27,077,707	27,095,082
Equipment	1,196,944	154,881	254,265	1,606,090
Construction work in progress	23,975,297	75,302	--	24,050,599
Total capital assets	58,585,338	11,035,606	34,417,979	104,038,923
Accumulated depreciation	(22,476,159)	(9,402,271)	(9,811,065)	(41,689,495)
Net capital assets	36,109,179	1,633,335	24,606,914	62,349,428
<b>Total assets</b>	<b>41,819,525</b>	<b>2,249,806</b>	<b>41,755,835</b>	<b>85,825,166</b>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**DECEMBER 31, 2003**

EXHIBIT D - 1  
(Continued)

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>LIABILITIES</b>				
Current liabilities:				
Accounts and contracts payable	\$ 2,419,875	\$ 31,315	\$ 822,774	\$ 3,273,964
Accrued salaries payable	--	10,776	22,621	33,397
Accrued expenses payable	39,000	--	--	39,000
Accrued interest payable	184	--	--	184
Deferred revenue	505,686	--	1,343	507,029
Compensated absences payable	40,235	17,964	18,523	76,722
Total current liabilities	3,004,980	60,055	865,261	3,930,296
Noncurrent liabilities:				
Landfill closure and postclosure care liability	--	--	11,057,551	11,057,551
Net pension obligation	--	44,356	106,825	151,181
Total long-term liabilities	--	44,356	11,164,376	11,208,732
Total liabilities	3,004,980	104,411	12,029,637	15,139,028
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	36,109,179	1,633,335	24,606,914	62,349,428
Restricted for capital projects	245,206	--	--	245,206
Unrestricted	2,460,160	512,060	5,119,284	8,091,504
Total net assets	\$ 38,814,545	\$ 2,145,395	\$ 29,726,198	\$ 70,686,138

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF REVENUES, EXPENSES,  
 AND CHANGES IN FUND NET ASSETS  
 NONMAJOR ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT D - 2

	<u>Riverside Centroplex</u>	<u>Greater Baton Rouge Parking Authority</u>	<u>Solid Waste Disposal Facility</u>	<u>Total Nonmajor Enterprise Funds</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,235,880	\$ 687,379	\$ 9,493,339	\$ 11,416,598
Miscellaneous revenues	185,438	625	6,758	192,821
Total operating revenues	<u>1,421,318</u>	<u>688,004</u>	<u>9,500,097</u>	<u>11,609,419</u>
<b>OPERATING EXPENSES</b>				
Personal services	739,370	216,532	434,838	1,390,740
Employee benefits	209,490	85,963	141,206	436,659
Supplies	78,104	5,482	55,329	138,915
Contractual services	1,016,242	73,036	8,525,831	9,615,109
Landfill closure and postclosure care expense	--	--	1,197,691	1,197,691
Depreciation	989,409	402,347	1,100,982	2,492,738
Bad debts	249,116	--	--	249,116
Management fee	204,400	--	--	204,400
Total operating expenses	<u>3,486,131</u>	<u>783,360</u>	<u>11,455,877</u>	<u>15,725,368</u>
Operating income (loss)	<u>(2,064,813)</u>	<u>(95,356)</u>	<u>(1,955,780)</u>	<u>(4,115,949)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment earnings	36,862	6,455	191,480	234,797
Interest expense	--	(20,264)	--	(20,264)
Gain (loss) on disposition of capital assets	4,630	--	--	4,630
Total nonoperating revenues (expenses)	<u>41,492</u>	<u>(13,809)</u>	<u>191,480</u>	<u>219,163</u>
Income (loss) before contributions and transfers	<u>(2,023,321)</u>	<u>(109,165)</u>	<u>(1,764,300)</u>	<u>(3,896,786)</u>
Capital contributions	8,394,823	--	--	8,394,823
Transfers in	8,034,927	352,730	1,226,610	9,614,267
Transfers out	--	(11,788)	(15,791)	(27,579)
Change in net assets	<u>14,406,429</u>	<u>231,777</u>	<u>(553,481)</u>	<u>14,084,725</u>
Total net assets - January 1	<u>24,408,116</u>	<u>1,913,618</u>	<u>30,279,679</u>	<u>56,601,413</u>
Total net assets - December 31	<u>\$ 38,814,545</u>	<u>\$ 2,145,395</u>	<u>\$ 29,726,198</u>	<u>\$ 70,686,138</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT D - 3

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 1,565,388	\$ 684,672	\$ 9,606,064	\$ 11,856,124
Cash payments to suppliers for goods and services	(1,450,585)	(80,349)	(8,608,010)	(10,138,944)
Cash payments to employees for services and benefits	(985,100)	(289,547)	(547,752)	(1,822,399)
Net cash provided by (used for) operating activities	(870,297)	314,776	450,302	(105,219)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers in from other funds	700,000	340,942		1,040,942
Transfers out to other funds	--	--	(15,791)	(15,791)
Repayment of loans from other funds	--	(309)	--	(309)
Net cash provided by (used for) noncapital financing activities	700,000	340,633	(15,791)	1,024,842
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from sale of capital assets	5,788	--	--	5,788
Acquisition and construction of capital assets	(8,336,026)	(47,919)	(259,025)	(8,642,970)
Principal paid on bonds, obligations and capital leases	--	(560,000)	--	(560,000)
Interest paid on bonds, obligations and capital leases	--	(40,092)	--	(40,092)
Capital contributed by other governments	7,116,794	--	--	7,116,794
Net cash provided by (used for) capital and related financing activities	(1,213,444)	(648,011)	(259,025)	(2,120,480)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of investments	(1,159,778)	--	(5,091,214)	(6,250,992)
Proceeds from sales and maturities of investments	2,446,367	--	11,236,395	13,682,762
Interest received on investments	39,781	4,267	201,064	245,112
Net cash provided by (used for) investing activities	1,326,370	4,267	6,346,245	7,676,882
Net increase (decrease) in cash and cash equivalents	(57,371)	11,665	6,521,731	6,476,025
Cash and cash equivalents, January 1	1,537,262	601,361	4,589,513	6,728,136
Cash and cash equivalents, December 31	\$ 1,479,891	\$ 613,026	\$ 11,111,244	\$ 13,204,161
Classified as:				
Current assets	\$ 372,219	\$ 613,026	\$ 11,111,244	\$ 12,096,489
Restricted assets	1,107,672	--	--	1,107,672
Totals	\$ 1,479,891	\$ 613,026	\$ 11,111,244	\$ 13,204,161

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

EXHIBIT D - 3  
(Continued)

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>				
Operating income (loss)	\$ (2,064,813)	\$ (95,356)	\$ (1,955,780)	\$ (4,115,949)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	989,409	402,347	1,100,982	2,492,738
Landfill closure and postclosure care expense	--	--	1,197,691	1,197,691
Increase (decrease) in compensated absences payable	(3,796)	227	4,580	1,011
Increase (decrease) in net pension obligation	--	11,710	20,361	32,071
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	127,345	5,279	115,860	248,484
Decrease (increase) in prepaid items	19,724	--	--	19,724
Increase (decrease) in accounts and contracts payable	77,553	(1,910)	(26,850)	48,793
Increase (decrease) in due to other governments	--	(8,532)	--	(8,532)
Increase (decrease) in accrued salaries payable	(32,444)	1,011	3,351	(28,082)
Increase (decrease) in deferred revenue	16,725	--	(9,893)	6,832
Total adjustments	1,194,516	410,132	2,406,082	4,010,730
Net cash provided by (used for) operating activities	\$ (870,297)	\$ 314,776	\$ 450,302	\$ (105,219)
Non cash investing, capital, and financing activities:				
Gain in fair value of investments	\$ 4,412	\$ 717	\$ 20,428	\$ 25,557
Capital assets contributed from other funds	7,334,927	--	1,226,610	8,561,537
Loss on disposal of capital assets	(1,158)	--	--	(1,158)

The accompanying notes are an integral part of this statement.