

## 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, 2002**

EXHIBIT D - 1

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 538,041	\$ 601,361	\$ 4,589,513	\$ 5,728,915
Investments	--	--	11,236,395	11,236,395
Accounts receivable - net	609,233	8,007	1,041,895	1,659,135
Accrued interest receivable	--	181	30,013	30,194
Prepaid items	61,578	--	--	61,578
Total current assets	1,208,852	609,549	16,897,816	18,716,217
<b>Noncurrent assets:</b>				
<b>Restricted assets:</b>				
Cash and cash equivalents	999,221	--	--	999,221
Investments	2,446,367	--	--	2,446,367
Accrued interest receivable	7,262	--	--	7,262
Due from other governments	1,275,366	--	--	1,275,366
Total restricted assets	4,728,216	--	--	4,728,216
<b>Capital assets:</b>				
Land	1,024,914	808,586	7,086,007	8,919,507
Buildings	32,313,188	9,979,462	--	42,292,650
Improvements (other than buildings)	--	17,375	25,609,432	25,626,807
Equipment	1,183,586	154,881	242,270	1,580,737
Construction work in progress	8,122,990	--	--	8,122,990
Total capital assets	42,644,678	10,960,304	32,937,709	86,542,691
Accumulated depreciation	(21,509,775)	(8,999,924)	(8,715,447)	(39,225,146)
Net capital assets	21,134,903	1,960,380	24,222,262	47,317,545
<b>Total assets</b>	27,071,971	2,569,929	41,120,078	70,761,978

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, 2002**

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	\$ 2,048,432	\$ 9,273	\$ 849,626	\$ 2,907,331
Due to other funds	--	309	--	309
Due to other governments	--	8,532	--	8,532
Accrued salaries payable	32,444	9,765	19,270	61,479
Accrued expenses payable	49,872	--	--	49,872
Accrued interest payable	115	18,049	--	18,164
Deferred revenue	488,961	--	11,236	500,197
Compensated absences payable	44,031	17,737	13,943	75,711
Revenue bonds payable	--	560,000	--	560,000
Total current liabilities	2,663,855	623,665	894,075	4,181,595
Noncurrent liabilities:				
Landfill closure and postclosure care liability	--	--	9,859,860	9,859,860
Net pension obligation	--	32,646	86,464	119,110
Total long-term liabilities	--	32,646	9,946,324	9,978,970
Total liabilities	2,663,855	656,311	10,840,399	14,160,565
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	21,134,903	1,400,380	24,222,262	46,757,545
Restricted for capital projects	2,995,450	--	--	2,995,450
Restricted for debt service	--	583,693	--	583,693
Unrestricted	277,763	(70,455)	6,057,417	6,264,725
Total net assets	\$ 24,408,116	\$ 1,913,618	\$ 30,279,679	\$ 56,601,413

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, 2002**

EXHIBIT D - 2

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,342,222	\$ 616,119	\$ 9,882,813	\$ 11,841,154
Miscellaneous revenues	69,883	507	10,095	80,485
<b>Total operating revenues</b>	<b>1,412,105</b>	<b>616,626</b>	<b>9,892,908</b>	<b>11,921,639</b>
<b>OPERATING EXPENSES</b>				
Personal services	811,915	209,073	429,507	1,450,495
Employee benefits	208,702	71,456	115,881	396,039
Supplies	111,001	7,332	60,527	178,860
Contractual services	944,193	66,196	8,445,352	9,455,741
Landfill closure and postclosure care expense	--	--	2,481,062	2,481,062
Depreciation	1,054,175	402,347	1,063,480	2,520,002
Management fee	200,000	--	--	200,000
<b>Total operating expenses</b>	<b>3,329,986</b>	<b>756,404</b>	<b>12,595,809</b>	<b>16,682,199</b>
<b>Operating income (loss)</b>	<b>(1,917,881)</b>	<b>(139,778)</b>	<b>(2,702,901)</b>	<b>(4,760,560)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Operating grants	15,662	--	--	15,662
Investment earnings	72,109	6,758	299,114	377,981
Interest expense	--	(61,030)	--	(61,030)
Gain (loss) on disposition of capital assets	940	--	--	940
<b>Total nonoperating revenues (expenses)</b>	<b>88,711</b>	<b>(54,272)</b>	<b>299,114</b>	<b>333,553</b>
<b>Income (loss) before contributions     and transfers</b>	<b>(1,829,170)</b>	<b>(194,050)</b>	<b>(2,403,787)</b>	<b>(4,427,007)</b>
Capital contributions	2,871,425	--	--	2,871,425
Transfers in	2,928,485	373,730	452,471	3,754,686
<b>Change in net assets</b>	<b>3,970,740</b>	<b>179,680</b>	<b>(1,951,316)</b>	<b>2,199,104</b>
<b>Total net assets - January 1</b>	<b>20,437,376</b>	<b>1,733,938</b>	<b>32,230,995</b>	<b>54,402,309</b>
<b>Total net assets - December 31</b>	<b>\$ 24,408,116</b>	<b>\$ 1,913,618</b>	<b>\$ 30,279,679</b>	<b>\$ 56,601,413</b>

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, 2002**

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	\$ 1,505,831	\$ 609,868	\$ 10,097,425	\$ 12,213,124
Cash payments to suppliers for goods and services	(1,197,919)	(71,106)	(8,401,312)	(9,670,337)
Cash payments to employees for services and benefits	(1,023,948)	(265,066)	(522,155)	(1,811,169)
Net cash provided by (used for) operating activities	(716,036)	273,696	1,173,958	731,618
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating grants received	15,662	--	--	15,662
Transfers in from other funds	595,000	373,730	--	968,730
Interest paid on short-term interfund loans	--	(6,680)	--	(6,680)
Loans from other funds	--	309	--	309
Repayment of loans from other funds	--	(483,165)	--	(483,165)
Net cash provided by (used for) noncapital financing activities	610,662	(115,806)	--	494,856
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Cash received from occupancy taxes	51,173	--	--	51,173
Proceeds from sale of capital assets	940	--	--	940
Acquisition and construction of capital assets	(2,515,738)	--	--	(2,515,738)
Principal paid on bonds, obligations and capital leases	--	(525,000)	--	(525,000)
Interest paid on bonds, obligations and capital leases	--	(73,530)	--	(73,530)
Capital contributed by other governments	1,811,981	--	--	1,811,981
Net cash provided by (used for) capital and related financing activities	(651,644)	(598,530)	--	(1,250,174)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of investments	(2,446,367)	--	(11,236,395)	(13,682,762)
Proceeds from sales and maturities of investments	1,206,520	--	4,303,756	5,510,276
Interest received on investments	76,304	8,703	306,098	391,105
Net cash provided by (used for) investing activities	(1,163,543)	8,703	(6,626,541)	(7,781,381)
Net increase (decrease) in cash and cash equivalents	(1,920,561)	(431,937)	(5,452,583)	(7,805,081)
Cash and cash equivalents, January 1	3,457,823	1,033,298	10,042,096	14,533,217
Cash and cash equivalents, December 31	\$ 1,537,262	\$ 601,361	\$ 4,589,513	\$ 6,728,136
Classified as:				
Current assets	\$ 538,041	\$ 601,361	\$ 4,589,513	\$ 5,728,915
Restricted assets	999,221	--	--	999,221
Totals	\$ 1,537,262	\$ 601,361	\$ 4,589,513	\$ 6,728,136

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, 2002**

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)	\$ (1,917,881)	\$ (139,778)	\$ (2,702,901)	\$ (4,760,560)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	1,054,175	402,347	1,063,480	2,520,002
Landfill closure and postclosure care expense	--	--	2,481,062	2,481,062
Increase (decrease) in compensated absences payable	8,610	3,225	412	12,247
Increase (decrease) in net pension obligation	--	10,956	21,314	32,270
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	(66,251)	(5,187)	193,281	121,843
Decrease (increase) in prepaid items	(41,956)	--	--	(41,956)
Increase (decrease) in accounts and contracts payable	99,231	2,695	104,567	206,493
Increase (decrease) in due to other governments	--	(1,844)	--	(1,844)
Increase (decrease) in accrued salaries payable	(11,941)	1,282	1,507	(9,152)
Increase (decrease) in deferred revenue	159,977	--	11,236	171,213
Total adjustments	1,201,845	413,474	3,876,859	5,492,178
Net cash provided by (used for) operating activities	\$ (716,036)	\$ 273,696	\$ 1,173,958	\$ 731,618
Non cash investing, capital, and financing activities:				
Gain in fair value of investments	\$ 7,262	\$ 181	\$ 30,013	\$ 37,456
Capital assets contributed from other funds	2,333,485	--	452,471	2,785,956

The accompanying notes are an integral part of this statement.