

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.

Baton Rouge River Center 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, 2004

EXHIBIT D - 1

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 249,172	\$ 1,106,681	\$ 5,945,905	\$ 7,301,758
Investments	--	--	11,042,395	11,042,395
Accounts receivable - net	352,380	324	1,228,901	1,581,605
Accrued interest receivable	--	3,256	40,017	43,273
Due from other governments (Note 11)	1,403,268	--	2,337	1,405,605
Prepaid items	11,961	--	--	11,961
Total current assets	2,016,781	1,110,261	18,259,555	21,386,597
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	646,331	--	--	646,331
Investments	1,305,540	--	--	1,305,540
Accrued interest receivable	7,146	--	--	7,146
Total restricted assets	1,959,017	--	--	1,959,017
Capital assets:				
Land	1,024,914	808,586	9,132,025	10,965,525
Buildings	64,867,416	10,160,544	--	75,027,960
Improvements (other than buildings)	5,493,224	17,375	27,578,841	33,089,440
Equipment	1,201,482	11,696	238,698	1,451,876
Construction work in progress	2,066	949,383	--	951,449
Total capital assets	72,589,102	11,947,584	36,949,564	121,486,250
Accumulated depreciation	(23,574,370)	(9,664,451)	(10,938,765)	(44,177,586)
Net capital assets	49,014,732	2,283,133	26,010,799	77,308,664
Total assets	52,990,530	3,393,394	44,270,354	100,654,278

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, 2004

EXHIBIT D - 1
(Continued)

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	\$ 2,217,545	\$ 331,156	\$ 1,017,167	\$ 3,565,868
Accrued salaries payable	26,394	5,452	11,132	42,978
Accrued interest payable	98	--	--	98
Deferred revenue	422,931	--	2,714	425,645
Bonds payable (Note 10)	--	26,000	--	26,000
Compensated absences payable	27,174	21,328	27,548	76,050
Total current liabilities	2,694,142	383,936	1,058,561	4,136,639
Noncurrent liabilities:				
Bonds payable (Note 10)	--	509,243	--	509,243
Landfill closure and postclosure care liability	--	--	12,164,565	12,164,565
Total long-term liabilities	--	509,243	12,164,565	12,673,808
Total liabilities	2,694,142	893,179	13,223,126	16,810,447
NET ASSETS				
Invested in capital assets, net of related debt	49,014,732	1,747,890	26,010,799	76,773,421
Restricted for capital projects	38,222	--	--	38,222
Unrestricted	1,243,434	752,325	5,036,429	7,032,188
Total net assets	\$ 50,296,388	\$ 2,500,215	\$ 31,047,228	\$ 83,843,831

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, 2004**

EXHIBIT D - 2

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 1,135,735	\$ 674,094	\$ 8,572,999	\$ 10,382,828
Miscellaneous revenues	68,252	582	15,446	84,280
Total operating revenues	<u>1,203,987</u>	<u>674,676</u>	<u>8,588,445</u>	<u>10,467,108</u>
OPERATING EXPENSES				
Personal services	825,881	224,944	473,599	1,524,424
Employee benefits	199,229	86,742	146,837	432,808
Supplies	173,680	8,160	62,451	244,291
Contractual services	939,261	207,400	8,270,085	9,416,746
Landfill closure and postclosure care expense	--	--	1,107,014	1,107,014
Depreciation	1,114,262	405,365	1,143,267	2,662,894
Bad debts	22,878	--	--	22,878
Management fee	208,008	--	--	208,008
Total operating expenses	<u>3,483,199</u>	<u>932,611</u>	<u>11,203,253</u>	<u>15,619,063</u>
Operating income (loss)	<u>(2,279,212)</u>	<u>(257,935)</u>	<u>(2,614,808)</u>	<u>(5,151,955)</u>
NONOPERATING REVENUES (EXPENSES)				
Operating grants	76,340	--	--	76,340
Investment earnings	36,770	14,787	222,370	273,927
Interest expense	--	(4,118)	--	(4,118)
Gain (loss) on disposition of capital assets	(1,745)	--	1,900	155
Total nonoperating revenues (expenses)	<u>111,365</u>	<u>10,669</u>	<u>224,270</u>	<u>346,304</u>
Income (loss) before contributions and transfers	<u>(2,167,847)</u>	<u>(247,266)</u>	<u>(2,390,538)</u>	<u>(4,805,651)</u>
Capital contributions	6,689,060	--	--	6,689,060
Transfers in	6,960,630	557,730	3,604,743	11,123,103
Change in net assets	11,481,843	310,464	1,214,205	13,006,512
Total net assets - January 1, restated	<u>38,814,545</u>	<u>2,189,751</u>	<u>29,833,023</u>	<u>70,837,319</u>
Total net assets - December 31	<u>\$ 50,296,388</u>	<u>\$ 2,500,215</u>	<u>\$ 31,047,228</u>	<u>\$ 83,843,831</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, 2004**

EXHIBIT D - 3

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 1,250,740	\$ 676,910	\$ 8,286,950	\$ 10,214,600
Cash payments to suppliers for goods and services	(1,460,276)	(210,184)	(8,318,907)	(9,989,367)
Cash payments to employees for services and benefits	(1,011,777)	(313,646)	(622,900)	(1,948,323)
Net cash provided by (used for) operating activities	(1,221,313)	153,080	(654,857)	(1,723,090)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating grants received	76,340	--	--	76,340
Transfers in from other funds	1,122,000	557,730	3,600,000	5,279,730
Net cash provided by (used for) noncapital financing activities	1,198,340	557,730	3,600,000	5,356,070
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of debt	--	539,743	--	539,743
Proceeds from sale of capital assets	375	--	1,900	2,275
Acquisition and construction of capital assets	(8,289,165)	(760,528)	(2,363,982)	(11,413,675)
Principal paid on bonds, obligations and capital leases	--	(4,500)	--	(4,500)
Interest paid on bonds, obligations and capital leases	--	(4,118)	--	(4,118)
Capital contributed by other governments	7,839,187	--	--	7,839,187
Net cash provided by (used for) capital and related financing activities	(449,603)	(229,403)	(2,362,082)	(3,041,088)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(1,305,540)	--	(11,042,395)	(12,347,935)
Proceeds from sales and maturities of investments	1,159,778	--	5,091,214	6,250,992
Interest received on investments	33,950	12,248	202,781	248,979
Net cash provided by (used for) investing activities	(111,812)	12,248	(5,748,400)	(5,847,964)
Net increase (decrease) in cash and cash equivalents	(584,388)	493,655	(5,165,339)	(5,256,072)
Cash and cash equivalents, January 1	1,479,891	613,026	11,111,244	13,204,161
Cash and cash equivalents, December 31	\$ 895,503	\$ 1,106,681	\$ 5,945,905	\$ 7,948,089
Classified as:				
Current assets	\$ 249,172	\$ 1,106,681	\$ 5,945,905	\$ 7,301,758
Restricted assets	646,331	--	--	646,331
Totals	\$ 895,503	\$ 1,106,681	\$ 5,945,905	\$ 7,948,089

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, 2004**

EXHIBIT D - 3
(Continued)

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (2,279,212)	\$ (257,935)	\$ (2,614,808)	\$ (5,151,955)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	1,114,262	405,365	1,143,267	2,662,894
Landfill closure and postclosure care expense	--	--	1,107,014	1,107,014
Increase (decrease) in compensated absences payable	(13,061)	3,364	9,025	(672)
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	129,508	2,404	(302,866)	(170,954)
Decrease (increase) in prepaid items	(19,979)	--	--	(19,979)
Increase (decrease) in accounts and contracts payable	(96,470)	5,206	13,629	(77,635)
Increase (decrease) in accrued salaries payable	26,394	(5,324)	(11,489)	9,581
Increase (decrease) in deferred revenue	(82,755)	--	1,371	(81,384)
Total adjustments	1,057,899	411,015	1,959,951	3,428,865
Net cash provided by (used for) operating activities	\$ (1,221,313)	\$ 153,080	\$ (654,857)	\$ (1,723,090)
Non cash investing, capital, and financing activities:				
Gain in fair value of investments	\$ 7,146	\$ 3,256	\$ 40,017	\$ 50,419
Capital assets contributed from other funds	5,838,630	--	4,743	5,843,373
Loss on disposal of capital assets	(2,120)	--	--	(2,120)

The accompanying notes are an integral part of this statement.