

COMBINING STATEMENTS

These statements combine the non-major governmental funds.

FAIRBANKS NORTH STAR BOROUGH

Nonmajor Governmental Funds

**Combining Balance Sheet
June 30, 2004**

| | Special Revenue Funds | Capital Projects Funds | Total Other Governmental Funds |
|---|-----------------------------|------------------------------|--------------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Assets | | | |
| Equity in central treasury cash | \$10,837,098 | \$514,360 | \$11,351,458 |
| Taxes receivable | 119,776 | | 119,776 |
| Accounts receivable (net of allowance for uncollectibles - \$20,659) | 168,337 | | 168,337 |
| Due from governmental agencies | <u>364,647</u> | <u>311,275</u> | <u>675,922</u> |
| Assets total | <u><u>\$11,489,857</u></u> | <u><u>\$825,635</u></u> | <u><u>\$12,315,492</u></u> |
| Liabilities and Fund Balances (Deficit) | | | |
| Liabilities | | | |
| Accounts payable | \$336,394 | \$261,591 | \$597,985 |
| Interfund payable | 324,265 | 62,048 | 386,313 |
| Due to School District | 7,483 | | 7,483 |
| Deposits from others | 9,361 | | 9,361 |
| Deferred revenues | <u>110,653</u> | <u>69,020</u> | <u>179,673</u> |
| Liabilities total | <u>788,155</u> | <u>392,660</u> | <u>1,180,816</u> |
| Fund balances (deficit) | | | |
| Reserved | | | |
| Reserved for encumbrances | 583,072 | 82,524 | 665,595 |
| Unreserved | | | |
| Designated for subsequent year's expenditures | 361,360 | | 361,360 |
| Designated for capital replacement and repairs | 963,348 | | 963,348 |
| Designated for library endowment | 4,355,664 | | 4,355,664 |
| Undesignated | <u>4,438,258</u> | <u>350,452</u> | <u>4,788,710</u> |
| Fund balances (deficit) total | <u>10,701,702</u> | <u>432,976</u> | <u>11,134,678</u> |
| Liabilities and fund balances (deficit) total | <u><u>\$11,489,857</u></u> | <u><u>\$825,635</u></u> | <u><u>\$12,315,492</u></u> |

FAIRBANKS NORTH STAR BOROUGH

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Year Ended June 30, 2004

| | Special Revenue Funds | Capital Projects Funds | Total Other Governmental Funds |
|---|-----------------------------|------------------------------|--------------------------------------|
| | <hr/> | <hr/> | <hr/> |
| Revenues | | | |
| Taxes | \$5,214,311 | \$ | \$5,214,311 |
| Intergovernmental revenues | 1,645,398 | 1,546,726 | 3,192,123 |
| Charges for services | 727,436 | | 727,436 |
| Other revenues | 1,736,885 | 522,669 | 2,259,554 |
| Revenues total | <hr/> 9,324,030 | <hr/> 2,069,394 | <hr/> 11,393,424 |
| Expenditures | | | |
| Current | | | |
| General government | 2,094,386 | 77 | 2,094,464 |
| Community planning | 172,800 | | 172,800 |
| Public works | 3,857,960 | 64,355 | 3,922,316 |
| Parks and recreation | 42,002 | 278,035 | 320,037 |
| Library | 185,796 | 153,775 | 339,571 |
| Direct services | | 191,540 | 191,540 |
| Road and other service areas | | 82,796 | 82,796 |
| Education | | 314,242 | 314,242 |
| Emergency operations | 1,739,329 | | 1,739,329 |
| Fire service areas | 39,912 | 24,378 | 64,291 |
| Capital outlay | 101,978 | 1,446,943 | 1,548,921 |
| Expenditures total | <hr/> 8,234,165 | <hr/> 2,556,141 | <hr/> 10,790,307 |
| Excess (deficiency) of revenues over expenditures | 1,089,864 | (486,747) | 603,117 |
| Other financing sources (uses) | | | |
| Transfers in | 1,827,198 | | 1,827,198 |
| Transfers out | (934,843) | | (934,843) |
| Other financing sources (uses) total | <hr/> 892,355 | | <hr/> 892,355 |
| Net change in fund balances | 1,982,219 | (486,747) | 1,495,472 |
| Fund balances (deficit), beginning | 8,719,483 | 919,723 | 9,639,206 |
| Fund balances (deficit), ending | <hr/> <hr/> \$10,701,702 | <hr/> <hr/> \$432,976 | <hr/> <hr/> \$11,134,678 |