

City of Boise, Idaho  
Statement of Revenues, Expenses, and Changes in Fund Net Assets (continued)  
Proprietary Funds  
For the Fiscal Year Ended September 30, 2005  
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			
	Airport		Sewer	
	2005	2004	2005	2004
Operating revenues:				
Charges for services:				
Program income	\$	\$	\$	\$
Interest income				
Rental income	4,640	4,572		
User fees	4,292	3,394	23,066	22,160
Parking and concessions	11,337	9,645		
Total charges for services	<u>20,269</u>	<u>17,611</u>	<u>23,066</u>	<u>22,160</u>
Miscellaneous revenues	309	271	1,149	1,030
Donations				
Total operating revenues	<u>20,578</u>	<u>17,882</u>	<u>24,215</u>	<u>23,190</u>
Operating expenses:				
Personal services	6,664	5,797	9,528	9,008
Contractual services and utilities	6,694	7,040	6,988	6,995
Supplies and materials	271	260	1,149	1,082
Depreciation	9,915	9,952	6,917	6,758
Total operating expenses	<u>23,544</u>	<u>23,049</u>	<u>24,582</u>	<u>23,843</u>
Operating income (loss)	<u>(2,966)</u>	<u>(5,167)</u>	<u>(367)</u>	<u>(653)</u>
Nonoperating revenues (expenses)				
Operating grants	373	349		
Gain (loss) on property sale/exchange	(723)			
Developer contributed refund			(912)	(784)
Special items: (Note IV N)				
Loss due to capital threshold change	(108)		(442)	
Loss on disposal of terminal building		(2,118)		
Sewer district settlement				(3,878)
Interest revenue	177	64	1,139	667
Interest expense	(3,125)	(3,214)	(643)	(663)
Total nonoperating revenues (expenses)	<u>(3,406)</u>	<u>(4,919)</u>	<u>(858)</u>	<u>(4,658)</u>
Income (loss) before interfund transfers and contributions	<u>(6,372)</u>	<u>(10,086)</u>	<u>(1,225)</u>	<u>(5,311)</u>
Capital contributions	5,946	3,810	14,250	11,192
Passenger facility charges	6,435	5,771		
Customer facility charges	771	684		
Interfund transfers in (Note IV E)	14	12		92
Interfund transfers out (Note IV E)			(43)	(60)
Change in net assets	<u>6,794</u>	<u>191</u>	<u>12,982</u>	<u>5,913</u>
Total net assets - beginning	133,338	133,147	226,492	220,579
Total net assets - ending	<u>\$ 140,132</u>	<u>\$ 133,338</u>	<u>\$ 239,474</u>	<u>\$ 226,492</u>

Solid Waste		Total Nonmajor Business-type Funds		Total Business-type Funds	
2005	2004	2005	2004	2005	2004
\$	\$	\$ 1,260	\$ 1,208	\$ 1,260	\$ 1,208
		328	364	328	364
15,623	14,597	531	463	4,640	4,572
		404	415	43,512	40,614
15,623	14,597	2,523	2,450	11,741	10,060
3	8	193	226	61,481	56,818
				1,654	1,535
15,626	14,605	2,716	2,676	63,135	58,353
272	262	823	739	17,287	15,806
15,782	14,233	2,734	2,586	32,198	30,854
151	38	52	54	1,623	1,434
1	1	606	659	17,439	17,370
16,206	14,534	4,215	4,038	68,547	65,464
(580)	71	(1,499)	(1,362)	(5,412)	(7,111)
		164	55	537	404
		99		(624)	
				(912)	(784)
		(39)		(589)	
					(2,118)
					(3,878)
199	139	66	27	1,581	897
		(93)	(93)	(3,861)	(3,970)
199	139	197	(11)	(3,868)	(9,449)
(381)	210	(1,302)	(1,373)	(9,280)	(16,560)
		341	403	20,537	15,405
				6,435	5,771
				771	684
		567	294	581	398
(92)	(231)	(2,110)	(10)	(2,245)	(301)
(473)	(21)	(2,504)	(686)	16,799	5,397
2,371	2,392	23,828	24,514	386,029	380,632
\$ 1,898	\$ 2,371	\$ 21,324	\$ 23,828	\$ 402,828	\$ 386,029

City of Boise, Idaho  
Statement of Revenues, Expenses, and Changes in Fund Net Assets (continued)  
Proprietary Funds  
For the Fiscal Year Ended September 30, 2005  
(amounts expressed in thousands)

	Governmental Activities - Internal Service Funds	
	2005	2004
Operating revenues:		
Charges for services:		
Program income	\$	\$
Interest income		
Rental income		
User fees	5,129	4,696
Parking and concessions		
Total charges for services	5,129	4,696
Miscellaneous revenues	11	8
Donations	6	5
Total operating revenues	5,146	4,709
Operating expenses:		
Personal services	877	828
Contractual services and utilities	4,213	3,457
Supplies and materials	497	438
Depreciation	72	81
Total operating expenses	5,659	4,804
Operating income (loss)	(513)	(95)
Nonoperating revenues (expenses)		
Operating grants		
Gain (loss) on property sale/exchange		
Developer contributed refund		
Special items: (Note IV N)		
Loss due to capital threshold change	(22)	
Loss on disposal of terminal building		
Sewer district settlement		
Interest revenue	166	84
Interest expense	(31)	(28)
Total nonoperating revenues (expenses)	113	56
Income (loss) before interfund transfers and contributions	(400)	(39)
Capital contributions		
Passenger facility charges		
Customer facility charges		
Interfund transfers in (Note IV E)		
Interfund transfers out (Note IV E)		(30)
Change in net assets	(400)	(69)
Total net assets - beginning	3,191	3,260
Total net assets - ending	\$ 2,791	\$ 3,191

The notes to the financial statements are an integral part of this statement.