

City of Boise, Idaho  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Fiscal Year Ended September 30, 2005  
(amounts expressed in thousands)

	Pension (And Other Employee Benefit) Trust Fund	
	2005	2004
Additions		
Contributions:		
Employer	\$	\$
Plan members	3,096	2,743
Total contributions	<u>3,096</u>	<u>2,743</u>
Investment earnings:		
Net increase (decrease) in fair value of investments	3,672	2,695
Interest		
Total investment earnings	<u>3,672</u>	<u>2,695</u>
Total additions	<u>6,768</u>	<u>5,438</u>
Deductions		
Refunds of contributions	2,323	1,842
Insurance claim benefits		
Administrative expenses		7
Total deductions	<u>2,323</u>	<u>1,849</u>
Change in net assets	4,445	3,589
Net assets - beginning of the year	26,659	23,070
Net assets - end of the year	<u>\$ 31,104</u>	<u>\$ 26,659</u>

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

Health Insurance Self Funding Trust Fund	
2005	2004
\$ 11,530	
1,107	
<u>12,637</u>	
(3)	
48	
45	
<u>12,682</u>	
8,325	
948	
<u>9,273</u>	
3,409	
<u>\$ 3,409</u>	