

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

	Shop		L. M. Cunningham	
	2005	2004	2005	2004
Operating revenues:				
Charges for services:				
User fees	\$ 1,439	\$ 1,371	\$ 9	\$ 12
Total charges for services	<u>1,439</u>	<u>1,371</u>	<u>9</u>	<u>12</u>
Miscellaneous revenues	1		1	3
Donations			6	5
Total operating revenues	<u>1,440</u>	<u>1,371</u>	<u>16</u>	<u>20</u>
Operating expenses:				
Personal services	552	506		
Contractual services and utilities	319	305	1	4
Supplies and materials	476	419	13	13
Depreciation	67	73		
Total operating expenses	<u>1,414</u>	<u>1,303</u>	<u>14</u>	<u>17</u>
Operating income (loss)	<u>26</u>	<u>68</u>	<u>2</u>	<u>3</u>
Nonoperating revenues (expenses)				
Special items:				
Loss due to capital threshold change	(17)			
Interest revenue			5	2
Interest expense	(31)	(28)		
Total nonoperating revenues (expenses)	<u>(48)</u>	<u>(28)</u>	<u>5</u>	<u>2</u>
Income before operating transfers and contributions	(22)	40	7	5
Interfund transfers out				
Change in net assets	<u>(22)</u>	<u>40</u>	<u>7</u>	<u>5</u>
Total net assets - beginning	230	190	202	197
Total net assets - ending	<u>\$ 208</u>	<u>\$ 230</u>	<u>\$ 209</u>	<u>\$ 202</u>

Risk Management		Totals Internal Service Funds	
2005	2004	2005	2004
\$ 3,681	\$ 3,313	\$ 5,129	\$ 4,696
3,681	3,313	5,129	4,696
9	5	11	8
		6	5
3,690	3,318	5,146	4,709
325	322	877	828
3,893	3,148	4,213	3,457
8	6	497	438
5	8	72	81
4,231	3,484	5,659	4,804
(541)	(166)	(513)	(95)
(5)		(22)	
161	82	166	84
		(31)	(28)
156	82	113	56
(385)	(84)	(400)	(39)
	(30)		(30)
(385)	(114)	(400)	(69)
2,759	2,873	3,191	3,260
\$ 2,374	\$ 2,759	\$ 2,791	\$ 3,191