

City of Boise, Idaho  
Statement of Activities (continued)  
For the Fiscal Year Ended September 30, 2006  
(amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 16,217	\$ 4,285	\$ 16,919	\$
Fire	31,063	3,819	911	477
Police	36,415	3,235	528	44
Parks and recreation	19,155	7,634	343	22,747
Culture	7,266	485	63	33
Community services	12,066	10,261	149	346
Community development	585		594	
Interest and fiscal charges	1,929			
Total governmental activities	<u>124,696</u>	<u>29,719</u>	<u>19,507</u>	<u>23,647</u>
Business-type activities:				
Airport	28,622	22,242	781	10,187
Sewer	27,580	24,201	1,189	14,149
Solid waste	18,971	18,698	2	
Other	3,193	2,275	429	
Total business-type activities	<u>78,366</u>	<u>67,416</u>	<u>2,401</u>	<u>24,336</u>
Total primary government	<u>\$ 203,062</u>	<u>\$ 97,135</u>	<u>\$ 21,908</u>	<u>\$ 47,983</u>
Component unit:				
Capital City Development Corporation, as restated				
Total component unit				

General revenues:

Taxes:

- Property taxes, levied for general purposes
- Property taxes, levied for Foothills
- Property taxes, levied for debt service
- Franchises, based on gross receipts
- Unrestricted investment earnings
- Gain on sale of capital assets

Special items: (Note IV N)

- Loss due to capital threshold change
- Interfund transfers, net
- Total general revenues, special items and transfers
- Change in net assets
- Net assets-beginning, as restated
- Net assets-ending

Net (Expense) Revenue and Changes in Net Assets  
Primary Government

Governmental Activities		Business-type Activities		Totals Primary Government	
2006	2005	2006	2005	2006	2005
\$ 4,987	\$ 1,461	\$	\$	\$ 4,987	\$ 1,461
(25,856)	(25,527)			(25,856)	(25,527)
(32,608)	(31,009)			(32,608)	(31,009)
11,569	(10,019)			11,569	(10,019)
(6,685)	(6,225)			(6,685)	(6,225)
(1,310)	(1,977)			(1,310)	(1,977)
9	121			9	121
(1,929)	(1,999)			(1,929)	(1,999)
<u>(51,823)</u>	<u>(75,174)</u>			<u>(51,823)</u>	<u>(75,174)</u>
		4,588	6,689	4,588	6,689
		11,959	12,261	11,959	12,261
		(271)	(581)	(271)	(581)
		(489)	(1,092)	(489)	(1,092)
		<u>15,787</u>	<u>17,277</u>	<u>15,787</u>	<u>17,277</u>
<u>(51,823)</u>	<u>(75,174)</u>	<u>15,787</u>	<u>17,277</u>	<u>(36,036)</u>	<u>(57,897)</u>
80,796	73,688			80,796	73,688
1	(17)			1	(17)
2,687	2,679			2,687	2,679
6,937	5,992			6,937	5,992
3,266	1,532	3,153	1,581	6,419	3,113
		3	99	3	99
	(1,948)		(589)		(2,537)
(48)	1,664	48	(1,664)		
<u>93,639</u>	<u>83,590</u>	<u>3,204</u>	<u>(573)</u>	<u>96,843</u>	<u>83,017</u>
41,816	8,416	18,991	16,704	60,807	25,120
148,411	139,995	402,646	385,942	551,057	525,937
<u>\$ 190,227</u>	<u>\$ 148,411</u>	<u>\$ 421,637</u>	<u>\$ 402,646</u>	<u>\$ 611,864</u>	<u>\$ 551,057</u>

City of Boise, Idaho  
Statement of Activities (continued)  
For the Fiscal Year Ended September 30, 2006  
(amounts expressed in thousands)

Functions/Programs	Component Unit		Total Reporting Entity	
	2006	2005	2006	2005
<b>Primary government:</b>				
Governmental activities:				
General government	\$	\$	\$ 4,987	\$ 1,461
Fire			(25,856)	(25,527)
Police			(32,608)	(31,009)
Parks and recreation			11,569	(10,019)
Culture			(6,685)	(6,225)
Community services			(1,310)	(1,977)
Community development			9	121
Interest on long-term debt			(1,929)	(1,999)
Total governmental activities			(51,823)	(75,174)
Business-type activities:				
Airport			4,588	6,689
Sewer			11,959	12,261
Solid waste			(271)	(581)
Other			(489)	(1,092)
Total business-type activities			15,787	17,277
Total primary government			(36,036)	(57,897)
<b>Component unit:</b>				
Capital City Development Corporation, as restated	(1,539)	(1,113)	(1,539)	(1,113)
Total component unit	(1,539)	(1,113)	(1,539)	(1,113)
<b>General revenues:</b>				
Taxes:				
Property taxes, levied for general purposes			80,796	73,688
Property taxes, levied for Foothills			1	(17)
Property taxes, levied for debt service			2,687	2,679
Franchises, based on gross receipts			6,937	5,992
Unrestricted investment earnings	496	385	6,915	3,498
Gain on sale of capital assets			3	99
Special items: (Note IV N)				
Loss due to capital threshold change				(2,537)
Interfund transfers				
Total general revenues, special items and transfers	496	385	97,339	83,402
Change in net assets	(1,043)	(728)	59,764	24,392
Net assets-beginning, as restated	12,478	13,206	563,535	539,143
Net assets-ending	\$ 11,435	\$ 12,478	\$ 623,299	\$ 563,535

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