

City of Boise, Idaho
Statement of Revenues, Expenses, and Changes in Fund Net Assets (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			
	Airport		Sewer	
	2006	2005	2006	2005
Operating revenues:				
Charges for services:				
Program income	\$	\$	\$	\$
Interest income				
Rental income	4,932	4,640		
User fees	4,454	4,292	24,201	23,066
Parking and concessions	12,856	11,337		
Total charges for services	<u>22,242</u>	<u>20,269</u>	<u>24,201</u>	<u>23,066</u>
Miscellaneous revenues	340	309	1,189	1,149
Donations				
Total operating revenues	<u>22,582</u>	<u>20,578</u>	<u>25,390</u>	<u>24,215</u>
Operating expenses:				
Personal services	6,864	6,664	9,666	9,528
Contractual services and utilities	7,588	6,694	7,431	6,988
Supplies and materials	278	271	1,166	1,149
Depreciation	10,788	9,915	7,380	6,917
Total operating expenses	<u>25,518</u>	<u>23,544</u>	<u>25,643</u>	<u>24,582</u>
Operating income (loss)	<u>(2,936)</u>	<u>(2,966)</u>	<u>(253)</u>	<u>(367)</u>
Nonoperating revenues (expenses)				
Operating grants	441	373		
Gain (loss) on property sale/exchange	3	(723)		
Developer contributed refund			(1,145)	(912)
Special items: (Note IV N)				
Loss due to capital threshold change		(108)		(442)
Interest revenue	503	177	2,303	1,139
Interest expense	(3,135)	(3,125)	(821)	(643)
Total nonoperating revenues (expenses)	<u>(2,188)</u>	<u>(3,406)</u>	<u>337</u>	<u>(858)</u>
Income (loss) before interfund transfers and contributions	(5,124)	(6,372)	84	(1,225)
Capital contributions	2,626	5,946	14,149	14,250
Passenger facility charges	6,726	6,435		
Customer facility charges	835	771		
Interfund transfers in (Note IV E)	36	14	22	
Interfund transfers out (Note IV E)			(1)	(43)
Change in net assets	<u>5,099</u>	<u>6,794</u>	<u>14,254</u>	<u>12,982</u>
Total net assets - beginning	140,132	133,338	239,474	226,492
Total net assets - ending	<u>\$ 145,231</u>	<u>\$ 140,132</u>	<u>\$ 253,728</u>	<u>\$ 239,474</u>

Solid Waste		Total Nonmajor Business-type Funds		Total Business-type Funds	
2006	2005	2006	2005	2006	2005
\$	\$	\$ 931	\$ 1,260	\$ 931	\$ 1,260
		277	328	277	328
				4,932	4,640
18,698	15,623	637	531	47,990	43,512
		430	404	13,286	11,741
18,698	15,623	2,275	2,523	67,416	61,481
2	3	10	193	1,541	1,654
18,700	15,626	2,285	2,716	68,957	63,135
304	272	847	823	17,681	17,287
18,385	15,782	1,635	2,734	35,039	32,198
279	151	27	52	1,750	1,623
3	1	599	606	18,770	17,439
18,971	16,206	3,108	4,215	73,240	68,547
(271)	(580)	(823)	(1,499)	(4,283)	(5,412)
		419	164	860	537
			99	3	(624)
				(1,145)	(912)
			(39)		(589)
244	199	103	66	3,153	1,581
		(89)	(93)	(4,045)	(3,861)
244	199	433	197	(1,174)	(3,868)
(27)	(381)	(390)	(1,302)	(5,457)	(9,280)
			341	16,775	20,537
				6,726	6,435
				835	771
1		104	567	163	581
(103)	(92)	(11)	(2,110)	(115)	(2,245)
(129)	(473)	(297)	(2,504)	18,927	16,799
1,898	2,371	21,324	23,828	402,828	386,029
\$ 1,769	\$ 1,898	\$ 21,027	\$ 21,324	\$ 421,755	\$ 402,828

City of Boise, Idaho
Statement of Revenues, Expenses, and Changes in Fund Net Assets (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Governmental Activities - Internal Service Funds	
	2006	2005
Operating revenues:		
Charges for services:		
Program income	\$	\$
Interest income		
Rental income		
User fees	5,164	5,129
Parking and concessions		
Total charges for services	<u>5,164</u>	<u>5,129</u>
Miscellaneous revenues	12	11
Donations	6	6
Total operating revenues	<u>5,182</u>	<u>5,146</u>
Operating expenses:		
Personal services	861	877
Contractual services and utilities	3,359	4,213
Supplies and materials	541	497
Depreciation	70	72
Total operating expenses	<u>4,831</u>	<u>5,659</u>
Operating income (loss)	<u>351</u>	<u>(513)</u>
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)
Interest revenue	362	166
Interest expense	(37)	(31)
Total nonoperating revenues (expenses)	<u>325</u>	<u>113</u>
Income (loss) before interfund transfers and contributions	676	(400)
Capital contributions		
Passenger facility charges		
Customer facility charges		
Interfund transfers in (Note IV E)	2	
Interfund transfers out (Note IV E)		
Change in net assets	<u>678</u>	<u>(400)</u>
Total net assets - beginning	2,791	3,191
Total net assets - ending	<u>\$ 3,469</u>	<u>\$ 2,791</u>

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