

City of Boise, Idaho  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Fiscal Year Ended September 30, 2006  
(amounts expressed in thousands)

	Health Insurance Self Funding Trust Fund	
	2006	2005
Additions		
Contributions:		
Employer	\$ 11,861	\$ 11,530
Plan members	1,420	1,107
Total contributions	<u>13,281</u>	<u>12,637</u>
Investment earnings:		
Net increase (decrease) in fair value of investments	(1)	(3)
Interest	171	48
Total investment earnings	<u>170</u>	<u>45</u>
Pharmacy Rebate	84	
Total additions	<u>13,535</u>	<u>12,682</u>
Deductions		
Insurance claim benefits	12,216	8,325
Administrative expenses	1,163	948
Total deductions	<u>13,379</u>	<u>9,273</u>
Change in net assets	156	3,409
Net assets - beginning of the year	3,409	
Net assets - end of the year	<u>\$ 3,565</u>	<u>\$ 3,409</u>

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