

City of Boise, Idaho
Combining Statement of Net Assets (continued)
Internal Service Funds
September 30, 2006
(amounts expressed in thousands)

ASSETS	Shop 2006	2005	L. M. Cunningham 2006	2005
Current assets:				
Cash and cash equivalents	\$	\$	\$	\$
Investments	95	134	22	186
Receivables:				
Accounts and interest	9	24	2	1
Interfund receivables	155			
Inventory	96	102		
Prepaid items	1			
Total current assets	<u>356</u>	<u>260</u>	<u>220</u>	<u>209</u>
Noncurrent assets:				
Interfund receivables				
Capital assets:				
Buildings	1,215	1,215		
Improvements other than buildings	84	84		
Automobiles and trucks	82	83		
Machinery and equipment	156	156		
Less accumulated depreciation	(524)	(459)		
Total capital assets (net of accumulated depreciation)	<u>1,013</u>	<u>1,079</u>		
Total noncurrent assets	<u>1,013</u>	<u>1,079</u>		
Total assets	<u>\$ 1,369</u>	<u>\$ 1,339</u>	<u>\$ 220</u>	<u>\$ 209</u>

Risk Management		Total Internal Service Funds	
2006	2005	2006	2005
\$ 116	\$ 120	\$ 138	\$ 276
7,572	6,627	7,863	6,813
79	49	90	74
2		157	
		96	102
		1	
<u>7,769</u>	<u>6,796</u>	<u>8,345</u>	<u>7,265</u>
		1,215	1,215
		84	84
40	40	122	123
		156	156
<u>(39)</u>	<u>(35)</u>	<u>(563)</u>	<u>(494)</u>
<u>1</u>	<u>5</u>	<u>1,014</u>	<u>1,084</u>
<u>1</u>	<u>5</u>	<u>1,014</u>	<u>1,084</u>
<u>\$ 7,770</u>	<u>\$ 6,801</u>	<u>\$ 9,359</u>	<u>\$ 8,349</u>

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	Shop		L. M. Cunningham	
	2006	2005	2006	2005
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 90	\$ 95	\$ 1	\$
Other accrued liabilities				
Compensated absences	8	8		
Interfund payables	32	33		
Deferred revenues	102	108		
Total current liabilities	<u>232</u>	<u>244</u>	<u>1</u>	
Noncurrent liabilities:				
Compensated absences	38	39		
Interfund payables	819	848		
Total noncurrent liabilities	<u>857</u>	<u>887</u>		
Total liabilities	<u>1,089</u>	<u>1,131</u>	<u>1</u>	
NET ASSETS				
Invested in capital assets, net of related debt	194	231		
Unrestricted (deficit)	86	(23)	219	209
Total net assets	<u>\$ 280</u>	<u>\$ 208</u>	<u>\$ 219</u>	<u>\$ 209</u>

Risk Management		Total Internal Service Funds	
2006	2005	2006	2005
\$ 64	\$ 76	\$ 155	\$ 171
4,672	4,286	4,672	4,286
4	4	12	12
42	42	74	75
		102	108
<u>4,782</u>	<u>4,408</u>	<u>5,015</u>	<u>4,652</u>
18	19	56	58
		819	848
<u>18</u>	<u>19</u>	<u>875</u>	<u>906</u>
<u>4,800</u>	<u>4,427</u>	<u>5,890</u>	<u>5,558</u>
1	5	195	236
2,969	2,369	3,274	2,555
<u>\$ 2,970</u>	<u>\$ 2,374</u>	<u>\$ 3,469</u>	<u>\$ 2,791</u>