

City of Boise, Idaho
Statement of Net Assets (continued)
September 30, 2005
(amounts expressed in thousands)

	Primary Government			
	Governmental Activities		Business-type Activities	
	2005	2004	2005	2004
ASSETS				
Current assets				
Cash (Note IV A)	\$ 283	\$ 239	\$ 602	\$ 1,551
Investments (Note IV A)	56,767	47,239	56,652	39,480
Receivables (net of allowance for uncollectibles) (Note IV B)				
Taxes - current	82,908	76,583		
Taxes - delinquent	1,132	1,204		
Accounts and interest	7,728	6,295	6,633	8,013
Grants	843	717	569	252
Assessments	19	9	2,169	2,219
Mortgage loans receivable			5,900	7,041
Notes receivable				
Mortgage loans in process			12	250
Due from other governmental units				
Interfund balances (Note IV E)	(129)	(538)	129	538
Inventory	476	472	132	299
Other current assets	5,022	5,022	1,757	2,095
Prepaid items	79	814	220	230
Total current assets	<u>155,128</u>	<u>138,056</u>	<u>74,775</u>	<u>61,968</u>
Noncurrent assets				
Restricted cash and investments (Note IV A and C)	388	401	214	399
Long-term receivable (Note IV B)			2,171	2,227
Deferred charges	436	452	24	24
Capital assets: (Note IV D)				
Land	40,753	38,400	28,309	27,832
Land improvements			54,611	54,917
Buildings	57,860	54,558	231,369	216,656
Improvements other than buildings	51,284	49,890	34,159	31,921
Service lines			148,120	133,478
Automobiles and trucks	18,316	17,666	9,868	9,157
Machinery and equipment	31,428	36,000	48,162	44,678
	<u>199,641</u>	<u>196,514</u>	<u>554,598</u>	<u>518,639</u>
Less allowance for depreciation	72,328	69,415	149,017	134,291
	<u>127,313</u>	<u>127,099</u>	<u>405,581</u>	<u>384,348</u>
Construction in progress	1,645	1,902	16,038	31,121
Total capital assets	<u>128,958</u>	<u>129,001</u>	<u>421,619</u>	<u>415,469</u>
Total noncurrent assets	<u>129,782</u>	<u>129,854</u>	<u>424,028</u>	<u>418,119</u>
Total assets	<u>\$ 284,910</u>	<u>\$ 267,910</u>	<u>\$ 498,803</u>	<u>\$ 480,087</u>

Totals Primary Government		Component Unit		Totals Reporting Entity	
2005	2004	Capital City Develop Corp 2005	2004	2005	2004
\$ 885	\$ 1,790	\$ 734	\$ 571	\$ 1,619	\$ 2,361
113,419	86,719	2	2	113,421	86,721
82,908	76,583	4,038	4,040	86,946	80,623
1,132	1,204			1,132	1,204
14,361	14,308	618	592	14,979	14,900
1,412	969			1,412	969
2,188	2,228			2,188	2,228
5,900	7,041			5,900	7,041
		1,205	1,247	1,205	1,247
12	250			12	250
		52,897	53,226	52,897	53,226
608	771			608	771
6,779	7,117	4,126	3,714	10,905	10,831
299	1,044	5,033	133	5,332	1,177
<u>229,903</u>	<u>200,024</u>	<u>68,653</u>	<u>63,525</u>	<u>298,556</u>	<u>263,549</u>
602	800	11,794	11,072	12,396	11,872
2,171	2,227			2,171	2,227
460	476	1,867	433	2,327	909
69,062	66,232	5,168	5,168	74,230	71,400
54,611	54,917			54,611	54,917
289,229	271,214	26,466	26,067	315,695	297,281
85,443	81,811	2,689	2,689	88,132	84,500
148,120	133,478			148,120	133,478
28,184	26,823			28,184	26,823
79,590	80,678	230	230	79,820	80,908
<u>754,239</u>	<u>715,153</u>	<u>34,553</u>	<u>34,154</u>	<u>788,792</u>	<u>749,307</u>
<u>221,345</u>	<u>203,706</u>	<u>8,141</u>	<u>7,411</u>	<u>229,486</u>	<u>211,117</u>
<u>532,894</u>	<u>511,447</u>	<u>26,412</u>	<u>26,743</u>	<u>559,306</u>	<u>538,190</u>
<u>17,683</u>	<u>33,023</u>			<u>17,683</u>	<u>33,023</u>
<u>550,577</u>	<u>544,470</u>	<u>26,412</u>	<u>26,743</u>	<u>576,989</u>	<u>571,213</u>
<u>553,810</u>	<u>547,973</u>	<u>40,073</u>	<u>38,248</u>	<u>593,883</u>	<u>586,221</u>
<u>\$ 783,713</u>	<u>\$ 747,997</u>	<u>\$ 108,726</u>	<u>\$ 101,773</u>	<u>\$ 892,439</u>	<u>\$ 849,770</u>

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

City of Boise, Idaho
Statement of Net Assets (continued)
September 30, 2005
(amounts expressed in thousands)

	Primary Government			
	Governmental Activities		Business-type Activities	
	2005	2004	2005	2004
LIABILITIES				
Current liabilities				
Deficit in cash	\$ 1,184	\$	\$	\$
Accounts payable	9,842	9,047	6,092	7,763
Other accrued liabilities	6,078	4,882	303	307
Due to primary government				
Deferred revenues	691	420	1,688	1,628
Deferred revenues - property tax	82,909	76,794		
Long term debt - due within one year (Note IV G)	1,510	4,068	3,416	4,132
Total current liabilities	102,214	95,211	11,499	13,830
Noncurrent liabilities:				
Long term debt - due in more than one year (Note IV G)	34,285	32,704	84,658	80,315
Total noncurrent liabilities	34,285	32,704	84,658	80,315
Total liabilities	136,499	127,915	96,157	94,145
NET ASSETS				
Invested in capital assets, net of related debt	120,522	120,050	334,807	332,110
Restricted for:				
Restricted for replacements:				
West Boise Sewer District			1,593	1,391
Garden City Sewer District			1,817	1,636
Restricted for debt			74	27
Restricted for grants				357
Restricted for loans			8,524	8,715
Restricted for repairs			29	39
Restricted for permanent funds:				
Nonexpendable	2,348	2,236		
Capital expansion	6,481	5,948	140	
Foothills levy	4,533	5,638		
Post-retirement benefits and other restricted debt service	2,938	2,833		
Unrestricted, as restated	11,589	3,290	55,662	41,667
Total net assets	\$ 148,411	\$ 139,995	\$ 402,646	\$ 385,942

Totals Primary Government		Component Unit Capital City Develop Corp		Totals Reporting Entity	
2005	2004	2005	2004	2005	2004
\$ 1,184	\$	\$	\$	\$ 1,184	\$
15,934	16,810	784	1,075	16,718	17,885
6,381	5,189	51	49	6,432	5,238
		457		457	
2,379	2,048	4,081	4,061	6,460	6,109
82,909	76,794			82,909	76,794
4,926	8,200	2,395	1,220	7,321	9,420
<u>113,713</u>	<u>109,041</u>	<u>7,768</u>	<u>6,405</u>	<u>121,481</u>	<u>115,446</u>
118,943	113,019	87,216	82,162	206,159	195,181
<u>118,943</u>	<u>113,019</u>	<u>87,216</u>	<u>82,162</u>	<u>206,159</u>	<u>195,181</u>
<u>232,656</u>	<u>222,060</u>	<u>94,984</u>	<u>88,567</u>	<u>327,640</u>	<u>310,627</u>
455,329	452,160	10,769	11,319	466,098	463,479
1,593	1,391			1,593	1,391
1,817	1,636			1,817	1,636
74	27			74	27
	357				357
8,524	8,715			8,524	8,715
29	39			29	39
2,348	2,236			2,348	2,236
6,621	5,948			6,621	5,948
4,533	5,638			4,533	5,638
2,938	2,833			2,938	2,833
67,251	44,957	2,973	1,887	70,224	46,844
<u>\$ 551,057</u>	<u>\$ 525,937</u>	<u>\$ 13,742</u>	<u>\$ 13,206</u>	<u>\$ 564,799</u>	<u>\$ 539,143</u>

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