

City of Boise, Idaho
Balance Sheet (continued)
Governmental Funds
September 30, 2005
(amounts expressed in thousands)

	General Fund		Capital Projects Fund	
	2005	2004	2005	2004
ASSETS				
Cash and cash equivalents (Note IV A)	\$	\$	\$	\$
Investments (Note IV A)	25,327	17,510	14,880	13,965
Receivables (net of allowance for uncollectibles) (Note IV B)				
Taxes - current	82,908	76,583		
Taxes - delinquent	1,126	1,178	6	26
Accounts and interest	7,018	5,696	542	465
Grants	780	331	9	19
Assessments	19	9		
Interfund receivables (Note IV E)	1,434	1,643	6,144	3,763
Inventory	374	367		
Prepaid items	79	813		
Restricted assets: (Note IV C)				
Restricted cash and investments				38
Property held for resale			5,022	5,022
Total assets	<u>\$ 119,065</u>	<u>\$ 104,130</u>	<u>\$ 26,603</u>	<u>\$ 23,298</u>

Other Governmental Funds		Total Governmental Funds	
2005	2004	2005	2004
\$ 7	\$ 49	\$ 7	\$ 49
9,747	9,917	49,954	41,392
		82,908	76,583
		1,132	1,204
94	78	7,654	6,239
54	367	843	717
		19	9
1,755	36	9,333	5,442
		374	367
		79	813
388	363	388	401
		5,022	5,022
<u>\$ 12,045</u>	<u>\$ 10,810</u>	<u>\$ 157,713</u>	<u>\$ 138,238</u>

City of Boise, Idaho
Balance Sheet (continued)
Governmental Funds
September 30, 2005
(amounts expressed in thousands)

	General Fund		Capital Projects Fund	
	2005	2004	2005	2004
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit in cash	\$	\$	\$	\$
Accounts and interest payable	9,315	8,271	315	506
Other accrued liabilities	518	686	605	594
Interfund payables (Note IV E)	8,163	4,292	178	447
Deferred revenues	579	291		
Deferred revenues - property tax (Note IV B)	83,844	77,599	5	231
Total liabilities	102,419	91,139	1,103	1,778
Fund balances:				
Reserved for:				
Drug enforcement	395			
Capital expansion	364	275	6,117	5,673
Foothills land acquisition			4,533	5,638
Assets not available for spending	510	489	5,022	5,022
Encumbrances	531	525	1,101	779
Debt service and other obligations				
Dedicated purposes		31		
Unreserved:				
Designated for subsequent years' expenditures, reported in: (Note IV I)				
General fund	8,113	6,300		
Capital projects fund			8,727	4,408
Debt service fund				
Designated for special purposes (Note IV I)	6,733	5,371		
Undesignated, reported in:				
General fund				
Capital projects fund				
Total fund balances	16,646	12,991	25,500	21,520
Total liabilities and fund balances	\$ 119,065	\$ 104,130	\$ 26,603	\$ 23,298

Other Governmental Funds		Total Governmental Funds	
2005	2004	2005	2004
\$ 1,184	\$	\$ 1,184	\$
41	88	9,671	8,865
		1,123	1,280
380	362	8,721	5,101
4	16	583	307
		83,849	77,830
<u>1,609</u>	<u>466</u>	<u>105,131</u>	<u>93,383</u>
		395	
		6,481	5,948
		4,533	5,638
		5,532	5,511
		1,632	1,304
6,419	6,628	6,419	6,628
2,348	2,236	2,348	2,267
		8,113	6,300
		8,727	4,408
1,669	1,480	1,669	1,480
		6,733	5,371
<u>10,436</u>	<u>10,344</u>	<u>52,582</u>	<u>44,855</u>
<u>\$ 12,045</u>	<u>\$ 10,810</u>	<u>\$ 157,713</u>	<u>\$ 138,238</u>

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