

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

	Business-type Activities--Enterprise Funds			
	Airport		Sewer	
	2005	2004	2005	2004
ASSETS				
Current assets:				
Cash and cash equivalents (Note IV A)	\$ 311	\$ 1,261	\$ 43,207	\$ 33,286
Investments (Note IV A)	8,157	2,403	43,207	33,286
Receivables (net of allowance for uncollectibles) (Note IV B)				
Accounts and interest	1,409	1,342	3,616	5,089
Grants	569	252		
Assessments			2,169	2,218
Mortgage loans receivable				
Mortgage loans in process				
Interfund receivables (Note IV E)	1,193	1,446	222	153
Inventory	132	149		150
Other assets	1,422	1,498	332	432
Prepaid items	214	197	2	33
Total current assets	<u>13,407</u>	<u>8,548</u>	<u>49,548</u>	<u>41,361</u>
Noncurrent assets:				
Restricted cash and investments (Note IV C)	155	387	59	12
Interfund receivables (Note IV E)			272	364
Long-term receivables			2,171	2,227
Deferred charges	24	24		
Capital assets: (Note IV D)				
Property, plant and equipment:				
Land	18,092	17,396	7,935	7,910
Land improvements	54,611	54,917		
Buildings	122,660	110,360	98,335	93,368
Improvements other than buildings	25,802	24,044	7,016	6,536
Service lines			143,244	128,708
Automobiles and trucks	4,819	4,683	4,828	4,300
Machinery and equipment	11,657	9,174	35,821	34,806
Construction in process	8,496	13,868	7,512	17,223
Less allowance for depreciation	(57,390)	(48,353)	(86,195)	(80,539)
Total capital assets	<u>188,747</u>	<u>186,089</u>	<u>218,496</u>	<u>212,312</u>
Total noncurrent assets	<u>188,926</u>	<u>186,500</u>	<u>220,998</u>	<u>214,915</u>
Total assets	<u>\$ 202,333</u>	<u>\$ 195,048</u>	<u>\$ 270,546</u>	<u>\$ 256,276</u>

Solid Waste		Other Nonmajor Business-type Funds		Total Business-type Funds	
2005	2004	2005	2004	2005	2004
\$ 239	\$ 201	\$ 52	\$ 89	\$ 602	\$ 1,551
1,893	1,923	3,395	1,868	56,652	39,480
1,126	1,078	482	504	6,633	8,013
				569	252
			1	2,169	2,219
		5,900	7,041	5,900	7,041
		12	250	12	250
102	19	71	206	1,588	1,824
				132	299
	75	3	90	1,757	2,095
		4		220	230
<u>3,360</u>	<u>3,296</u>	<u>9,919</u>	<u>10,049</u>	<u>76,234</u>	<u>63,254</u>
				214	399
848	882			1,120	1,246
				2,171	2,227
				24	24
		2,282	2,526	28,309	27,832
				54,611	54,917
		10,374	12,928	231,369	216,656
		1,341	1,341	34,159	31,921
		4,876	4,770	148,120	133,478
64	50	157	124	9,868	9,157
	4	684	694	48,162	44,678
		30	30	16,038	31,121
<u>(59)</u>	<u>(48)</u>	<u>(5,373)</u>	<u>(5,351)</u>	<u>(149,017)</u>	<u>(134,291)</u>
<u>5</u>	<u>6</u>	<u>14,371</u>	<u>17,062</u>	<u>421,619</u>	<u>415,469</u>
<u>853</u>	<u>888</u>	<u>14,371</u>	<u>17,062</u>	<u>425,148</u>	<u>419,365</u>
<u>\$ 4,213</u>	<u>\$ 4,184</u>	<u>\$ 24,290</u>	<u>\$ 27,111</u>	<u>\$ 501,382</u>	<u>\$ 482,619</u>

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

ASSETS	Governmental Activities	
	Internal Service Funds	
	2005	2004
Current assets:		
Cash and cash equivalents (Note IV A)	\$ 276	\$ 190
Investments (Note IV A)	6,813	5,847
Receivables (net of allowance for uncollectibles) (Note IV B)		
Accounts and interest	74	56
Grants		
Assessments		
Mortgage loans receivable		
Mortgage loans in process		
Interfund receivables (Note IV E)		3
Inventory	102	105
Other assets		
Prepaid items		1
Total current assets	7,265	6,202
Noncurrent assets:		
Restricted cash and investments (Note IV C)		
Interfund receivables (Note IV E)		
Long-term receivables		
Deferred charges		
Capital assets: (Note IV D)		
Property, plant and equipment:		
Land		
Land improvements		
Buildings	1,215	1,215
Improvements other than buildings	84	84
Service lines		
Automobiles and trucks	123	119
Machinery and equipment	156	259
Construction in process		
Less allowance for depreciation	(494)	(499)
Total capital assets	1,084	1,178
Total noncurrent assets	1,084	1,178
Total assets	\$ 8,349	\$ 7,380

City of Boise, Idaho
Statement of Net Assets (continued)
Proprietary Funds
September 30, 2005
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	Business-type Activities--Enterprise Funds			
	Airport		Sewer	
	2005	2004	2005	2004
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 2,829	\$ 3,871	\$ 1,440	\$ 2,260
Other accrued liabilities	85	96	131	113
Compensated absences (Note IV G)	66	313	145	688
Interfund payables (Note IV E)	373	388	1,177	1,329
Deferred revenues	112	98	803	769
Current portion of long-term debt (Note IV G)	1,991	1,899	1,062	1,037
Total current liabilities	5,456	6,665	4,758	6,196
Noncurrent liabilities:				
Compensated absences	301	10	679	22
Interfund payables				
Other long-term debt, non-current (Note IV G)	56,444	55,035	25,635	23,566
Total noncurrent liabilities	56,745	55,045	26,314	23,588
Total liabilities	62,201	61,710	31,072	29,784
NET ASSETS				
Invested in capital assets, net of related debt	130,312	129,154	191,799	187,708
Restricted for replacements:				
West Boise Sewer District			1,593	1,391
Garden City Sewer District			1,817	1,636
Restricted for debt	15	15	59	12
Restricted for grants		357		
Restricted for loans				
Restricted for repairs				
Restricted for capital expansion	140			
Unrestricted (deficit)	9,665	3,812	44,206	35,745
Total net assets	\$ 140,132	\$ 133,338	\$ 239,474	\$ 226,492

Solid Waste		Other Nonmajor Business-type Funds		Total Business-type Funds	
2005	2004	2005	2004	2005	2004
\$ 1,591	\$ 1,194	\$ 232	\$ 438	\$ 6,092	\$ 7,763
		87	98	303	307
3	14	9	41	223	1,056
169	140	406	224	2,125	2,081
537	464	236	297	1,688	1,628
		140	140	3,193	3,076
<u>2,300</u>	<u>1,812</u>	<u>1,110</u>	<u>1,238</u>	<u>13,624</u>	<u>15,911</u>
15	1	44	1	1,039	34
		272	364	272	364
		1,540	1,680	83,619	80,281
<u>15</u>	<u>1</u>	<u>1,856</u>	<u>2,045</u>	<u>84,930</u>	<u>80,679</u>
<u>2,315</u>	<u>1,813</u>	<u>2,966</u>	<u>3,283</u>	<u>98,554</u>	<u>96,590</u>
5	6	12,691	15,242	334,807	332,110
				1,593	1,391
				1,817	1,636
				74	27
					357
		8,524	8,715	8,524	8,715
		29	39	29	39
				140	
<u>1,893</u>	<u>2,365</u>	<u>80</u>	<u>(168)</u>	<u>55,844</u>	<u>41,754</u>
<u>\$ 1,898</u>	<u>\$ 2,371</u>	<u>\$ 21,324</u>	<u>\$ 23,828</u>	<u>\$ 402,828</u>	<u>\$ 386,029</u>

City of Boise, Idaho
Statement of Net Assets (continued)
Proprietary Funds
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	Governmental Activities	
	Internal Service Funds	
	2005	2004
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 171	\$ 182
Other accrued liabilities	4,286	2,863
Compensated absences (Note IV G)	12	33
Interfund payables (Note IV E)	75	87
Deferred revenues	108	113
Current portion of long-term debt (Note IV G)		
Total current liabilities	4,652	3,278
Noncurrent liabilities:		
Compensated absences	58	29
Interfund payables	848	882
Other long-term debt, non-current (Note IV G)		
Total noncurrent liabilities	906	911
Total liabilities	5,558	4,189
NET ASSETS		
Invested in capital assets, net of related debt	236	296
Restricted for replacements:		
West Boise Sewer District		
Garden City Sewer District		
Restricted for debt		
Restricted for grants		
Restricted for loans		
Restricted for repairs		
Restricted for capital expansion		
Unrestricted (deficit)	2,555	2,895
Total net assets	\$ 2,791	\$ 3,191

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