

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

	Primary Government			
	Governmental Activities		Business-type Activities	
	2006	2005	2006	2005
<b>ASSETS</b>				
<b>Current assets</b>				
Cash (Note IV A)	\$ 194	\$ 283	\$ 554	\$ 602
Investments (Note IV A)	76,810	56,767	58,164	56,652
Receivables (net of allowance for uncollectibles) (Note IV B)				
Taxes - current	87,442	82,908		
Taxes - delinquent	1,024	1,132		
Accounts and interest	6,594	7,271	8,194	6,633
Grants	292	843	350	569
Assessments	9	19	2,241	2,169
Mortgage loans receivable			5,590	5,900
Notes receivable				
Mortgage loans in process			59	12
Due from component unit	680	457		
Due from other governmental units				
Interfund balances (Note IV E)	(1,483)	(129)	1,483	129
Inventory	503	476	153	132
Other current assets	5,022	5,022	1,656	1,757
Prepaid items	112	79	195	220
<b>Total current assets</b>	<b>177,199</b>	<b>155,128</b>	<b>78,639</b>	<b>74,775</b>
<b>Noncurrent assets</b>				
Restricted cash and investments (Note IV A and C)	372	388	4,290	214
Long-term receivable (Note IV B)			2,036	2,171
Deferred charges	420	436	24	24
Capital assets not being depreciated: (Note IV D)				
Land	64,062	40,753	28,693	28,309
Construction in progress	3,642	1,645	9,035	16,038
Capital assets net of accumulated depreciation: (Note IV D)				
Land improvements			26,306	26,600
Buildings	34,138	35,767	179,869	184,779
Improvements other than buildings	27,909	28,298	22,694	23,314
Service lines			119,621	109,998
Automobiles and trucks	6,748	6,704	4,253	3,572
Machinery and equipment	12,858	13,522	36,778	28,522
Other capital assets	1,999	2,269	469	487
<b>Total noncurrent assets</b>	<b>152,148</b>	<b>129,782</b>	<b>434,068</b>	<b>424,028</b>
<b>Total assets</b>	<b>\$ 329,347</b>	<b>\$ 284,910</b>	<b>\$ 512,707</b>	<b>\$ 498,803</b>

Totals Primary Government		Component Unit Capital City Develop Corp		Totals Reporting Entity	
2006	2005	2006	2005	2006	2005
\$ 748	\$ 885	\$ 2,312	\$ 734	\$ 3,060	\$ 1,619
134,974	113,419	2	2	134,976	113,421
87,442	82,908	5,537	4,038	92,979	86,946
1,024	1,132			1,024	1,132
14,788	13,904	1,122	618	15,910	14,522
642	1,412			642	1,412
2,250	2,188			2,250	2,188
5,590	5,900			5,590	5,900
		1,158	1,205	1,158	1,205
59	12			59	12
680	457			680	457
		52,075	52,897	52,075	52,897
656	608			656	608
6,678	6,779	3,672	3,691	10,350	10,470
307	299	4,557	5,033	4,864	5,332
<u>255,838</u>	<u>229,903</u>	<u>70,435</u>	<u>68,218</u>	<u>326,273</u>	<u>298,121</u>
4,662	602	3,737	11,794	8,399	12,396
2,036	2,171			2,036	2,171
444	460	1,698	1,867	2,142	2,327
92,755	69,062	5,168	5,168	97,923	74,230
12,677	17,683			12,677	17,683
26,306	26,600			26,306	26,600
214,007	220,546	24,722	19,805	238,729	240,351
50,603	51,612	1,448	1,358	52,051	52,970
119,621	109,998			119,621	109,998
11,001	10,276			11,001	10,276
49,636	42,044	61	81	49,697	42,125
2,468	2,756			2,468	2,756
<u>586,216</u>	<u>553,810</u>	<u>36,834</u>	<u>40,073</u>	<u>623,050</u>	<u>593,883</u>
\$ 842,054	\$ 783,713	\$ 107,269	\$ 108,291	\$ 949,323	\$ 892,004

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

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

	Primary Government			
	Governmental Activities		Business-type Activities	
	2006	2005	2006	2005
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Deficit in cash	\$	\$ 1,184	\$	\$
Accounts payable	9,376	9,842	6,529	6,092
Other accrued liabilities	6,767	6,078	373	303
Due to primary government				
Deferred revenues	482	691	2,039	1,688
Deferred revenues - property tax	87,411	82,909		
Long term debt - due within one year (Note IV G)	1,561	1,510	3,671	3,416
<b>Total current liabilities</b>	<u>105,597</u>	<u>102,214</u>	<u>12,612</u>	<u>11,499</u>
<b>Noncurrent liabilities:</b>				
Long term debt - due in more than one year (Note IV G)	33,523	34,285	78,458	84,658
<b>Total noncurrent liabilities</b>	<u>33,523</u>	<u>34,285</u>	<u>78,458</u>	<u>84,658</u>
<b>Total liabilities</b>	<u>139,120</u>	<u>136,499</u>	<u>91,070</u>	<u>96,157</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	143,454	120,522	346,846	334,807
<b>Restricted for:</b>				
<b>Restricted for replacements:</b>				
West Boise Sewer District			1,942	1,593
Garden City Sewer District			2,092	1,817
Restricted for debt			177	74
Restricted for loans			8,375	8,524
Restricted for repairs				29
<b>Restricted for permanent funds:</b>				
Nonexpendable	2,455	2,348		
Capital expansion	7,170	6,481	4,113	140
Foothills levy	5,499	4,533		
Post-retirement benefits and other restricted debt service	2,760	2,938		
Unrestricted	28,889	11,589	58,092	55,662
<b>Total net assets</b>	<u>\$ 190,227</u>	<u>\$ 148,411</u>	<u>\$ 421,637</u>	<u>\$ 402,646</u>

Totals Primary Government		Component Unit Capital City Develop Corp		Totals Reporting Entity	
2006	2005	2006	2005	2006	2005
\$	\$	\$	\$	\$	\$
15,905	1,184	2,018	784	17,923	1,184
7,140	15,934	61	880	7,201	16,718
	6,381	680	457	680	7,261
2,521	2,379	5,552	4,081	8,073	457
87,411	82,909			87,411	6,460
					82,909
5,232	4,926	2,880	2,395	8,112	7,321
118,209	113,713	11,191	8,597	129,400	122,310
111,981	118,943	84,643	87,216	196,624	206,159
111,981	118,943	84,643	87,216	196,624	206,159
230,190	232,656	95,834	95,813	326,024	328,469
490,300	455,329	10,418	10,769	500,718	466,098
1,942	1,593			1,942	1,593
2,092	1,817			2,092	1,817
177	74			177	74
8,375	8,524			8,375	8,524
	29				29
2,455	2,348			2,455	2,348
11,283	6,621			11,283	6,621
5,499	4,533			5,499	4,533
2,760	2,938			2,760	2,938
86,981	67,251	1,017	1,709	87,998	68,960
\$ 611,864	\$ 551,057	\$ 11,435	\$ 12,478	\$ 623,299	\$ 563,535

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