

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

ASSETS	Business-type Activities--Enterprise Funds			
	Airport		Sewer	
	2006	2005	2006	2005
Current assets:				
Cash and cash equivalents (Note IV A)	\$ 267	\$ 311	\$ 48,604	\$ 43,207
Investments (Note IV A)	5,249	8,157	48,604	43,207
Receivables (net of allowance for uncollectibles) (Note IV B)				
Accounts and interest	1,896	1,409	4,039	3,616
Grants	350	569		
Assessments			2,241	2,169
Mortgage loans receivable				
Mortgage loans in process				
Interfund receivables (Note IV E)	2,320	1,193	370	222
Inventory	153	132		
Other assets	1,346	1,422	307	332
Prepaid items	176	214	12	2
Total current assets	11,757	13,407	55,573	49,548
Noncurrent assets:				
Restricted cash and investments (Note IV C)	4,113	155	177	59
Interfund receivables (Note IV E)			182	272
Long-term receivables			2,036	2,171
Deferred charges	24	24		
Capital assets: (Note IV D)				
Land	18,511	18,092	7,900	7,935
Land improvements	57,599	54,611		
Buildings	118,368	122,660	102,801	98,335
Improvements other than buildings	26,482	25,802	6,852	7,016
Service lines			154,413	143,244
Automobiles and trucks	5,547	4,819	5,220	4,828
Machinery and equipment	24,044	11,657	36,245	35,821
Construction in process	2,275	8,496	6,560	7,512
Other capital assets	585			
Less accumulated depreciation	(67,309)	(57,390)	(92,490)	(86,195)
Total capital assets (net of accumulated depreciation)	186,102	188,747	227,501	218,496
Total noncurrent assets	190,239	188,926	229,896	220,998
Total assets	\$ 201,996	\$ 202,333	\$ 285,469	\$ 270,546

Solid Waste		Other Nonmajor Business-type Funds		Total Business-type Funds	
2006	2005	2006	2005	2006	2005
\$ 155	\$ 239	\$ 132	\$ 52	\$ 554	\$ 602
1,535	1,893	2,776	3,395	58,164	56,652
1,362	1,126	897	482	8,194	6,633
				350	569
				2,241	2,169
		5,590	5,900	5,590	5,900
		59	12	59	12
83	102	53	71	2,826	1,588
				153	132
		3	3	1,656	1,757
1		6	4	195	220
<u>3,136</u>	<u>3,360</u>	<u>9,516</u>	<u>9,919</u>	<u>79,982</u>	<u>76,234</u>
				4,290	214
819	848			1,001	1,120
				2,036	2,171
				24	24
		2,282	2,282	28,693	28,309
				57,599	54,611
		10,374	10,374	231,543	231,369
		1,341	1,341	34,675	34,159
		4,971	4,876	159,384	148,120
100	64	128	157	10,995	9,868
7		715	684	61,011	48,162
153		47	30	9,035	16,038
				585	
<u>(62)</u>	<u>(59)</u>	<u>(5,941)</u>	<u>(5,373)</u>	<u>(165,802)</u>	<u>(149,017)</u>
198	5	13,917	14,371	427,718	421,619
<u>1,017</u>	<u>853</u>	<u>13,917</u>	<u>14,371</u>	<u>435,069</u>	<u>425,148</u>
<u>\$ 4,153</u>	<u>\$ 4,213</u>	<u>\$ 23,433</u>	<u>\$ 24,290</u>	<u>\$ 515,051</u>	<u>\$ 501,382</u>

City of Boise, Idaho
Statement of Net Assets (continued)
Proprietary Funds
September 30, 2006
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	Governmental Activities	
	Internal Service Funds	
ASSETS	2006	2005
Current assets:		
Cash and cash equivalents (Note IV A)	\$ 138	\$ 276
Investments (Note IV A)	7,863	6,813
Receivables (net of allowance for uncollectibles) (Note IV B)		
Accounts and interest	90	74
Grants		
Assessments		
Mortgage loans receivable		
Mortgage loans in process		
Interfund receivables (Note IV E)	157	
Inventory	96	102
Other assets		
Prepaid items	1	
Total current assets	8,345	7,265
Noncurrent assets:		
Restricted cash and investments (Note IV C)		
Interfund receivables (Note IV E)		
Long-term receivables		
Deferred charges		
Capital assets: (Note IV D)		
Land		
Land improvements		
Buildings	1,215	1,215
Improvements other than buildings	84	84
Service lines		
Automobiles and trucks	122	123
Machinery and equipment	156	156
Construction in process		
Other capital assets		
Less accumulated depreciation	(563)	(494)
Total capital assets (net of accumulated depreciation)	1,014	1,084
Total noncurrent assets	1,014	1,084
Total assets	\$ 9,359	\$ 8,349

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City of Boise, Idaho
Statement of Net Assets (continued)
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	Business-type Activities--Enterprise Funds			
	Airport		Sewer	
	2006	2005	2006	2005
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 2,610	\$ 2,829	\$ 2,283	\$ 1,440
Other accrued liabilities	85	85	155	131
Compensated absences (Note IV G)	65	66	144	145
Interfund payables (Note IV E)	373	373	1,300	1,177
Deferred revenues	284	112	896	803
Current portion of long-term debt (Note IV G)	2,078	1,991	1,232	1,062
Total current liabilities	5,495	5,456	6,010	4,758
Noncurrent liabilities:				
Compensated absences	304	301	675	679
Interfund payables				
Other long-term debt, non-current (Note IV G)	50,966	56,444	25,056	25,635
Total noncurrent liabilities	51,270	56,745	25,731	26,314
Total liabilities	56,765	62,201	31,741	31,072
NET ASSETS				
Invested in capital assets, net of related debt	133,058	130,312	201,213	191,799
Restricted for replacements:				
West Boise Sewer District			1,942	1,593
Garden City Sewer District			2,092	1,817
Restricted for debt		15	177	59
Restricted for loans				
Restricted for repairs				
Restricted for capital expansion	4,113	140		
Unrestricted (deficit)	8,060	9,665	48,304	44,206
Total net assets	\$ 145,231	\$ 140,132	\$ 253,728	\$ 239,474

Solid Waste		Other Nonmajor Business-type Funds		Total Business-type Funds	
2006	2005	2006	2005	2006	2005
\$ 1,525	\$ 1,591	\$ 111	\$ 232	\$ 6,529	\$ 6,092
		133	87	373	303
3	3	9	9	221	223
175	169	196	406	2,044	2,125
665	537	194	236	2,039	1,688
		140	140	3,450	3,193
<u>2,368</u>	<u>2,300</u>	<u>783</u>	<u>1,110</u>	<u>14,656</u>	<u>13,624</u>
		41	44	1,036	1,039
16	15	182	272	182	272
		1,400	1,540	77,422	83,619
<u>16</u>	<u>15</u>	<u>1,623</u>	<u>1,856</u>	<u>78,640</u>	<u>84,930</u>
<u>2,384</u>	<u>2,315</u>	<u>2,406</u>	<u>2,966</u>	<u>93,296</u>	<u>98,554</u>
		12,377	12,691	346,846	334,807
198	5			1,942	1,593
				2,092	1,817
				177	74
		8,375	8,524	8,375	8,524
			29		29
				4,113	140
<u>1,571</u>	<u>1,893</u>	<u>275</u>	<u>80</u>	<u>58,210</u>	<u>55,844</u>
<u>\$ 1,769</u>	<u>\$ 1,898</u>	<u>\$ 21,027</u>	<u>\$ 21,324</u>	<u>\$ 421,755</u>	<u>\$ 402,828</u>

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Proprietary Funds
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	Governmental Activities	
	Internal Service Funds	
	2006	2005
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 155	\$ 171
Other accrued liabilities	4,672	4,286
Compensated absences (Note IV G)	12	12
Interfund payables (Note IV E)	74	75
Deferred revenues	102	108
Current portion of long-term debt (Note IV G)		
Total current liabilities	5,015	4,652
Noncurrent liabilities:		
Compensated absences	56	58
Interfund payables	819	848
Other long-term debt, non-current (Note IV G)		
Total noncurrent liabilities	875	906
Total liabilities	5,890	5,558
NET ASSETS		
Invested in capital assets, net of related debt	195	236
Restricted for replacements:		
West Boise Sewer District		
Garden City Sewer District		
Restricted for debt		
Restricted for loans		
Restricted for repairs		
Restricted for capital expansion		
Unrestricted (deficit)	3,274	2,555
Total net assets	\$ 3,469	\$ 2,791

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