

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

	Health Insurance Self Funding Trust Fund	
	2006	2005
<b>ASSETS</b>		
Cash and cash equivalents (Note IV A)	\$ 1,120	\$ 1,208
Receivables: (Note IV B)		
Accounts receivable	8	80
Interest and dividends	35	21
Investments, at fair value: (Note IV A)		
U.S. Government Agency Securities Funds	2,467	2,000
Other investments	1,048	1,179
Total investments	<u>3,515</u>	<u>3,179</u>
Total assets	<u>4,678</u>	<u>4,488</u>
<b>LIABILITIES</b>		
Accounts and interest payable	1,113	1,079
Refunds payable and other		
Total liabilities	<u>1,113</u>	<u>1,079</u>
<b>NET ASSETS</b>		
Held in trust for:		
Employees' health insurance benefits	3,565	3,409
Total net assets	<u>\$ 3,565</u>	<u>\$ 3,409</u>

Boise City Trust Fund Agency Fund			
2006		2005	
\$	17	\$	36
	4		1
	249		75
	<u>413</u>		<u>196</u>
	<u>662</u>		<u>271</u>
	<u>683</u>		<u>308</u>
	430		107
	<u>253</u>		<u>201</u>
\$	<u>683</u>	\$	<u>308</u>

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