

City of Boise, Idaho
Reconciliation of the Proprietary Funds Statement of Net Assets
to the Statement of Net Assets
September 30, 2005

Amounts reported for business-type activities in the statement of net assets are different because:

Total net assets for Proprietary Funds Statement of Net Assets:	\$ 402,828
Net revenues (expenses) of certain internal service funds is reported with business-type activities for the current year.	(182)
Net assets of business-type activities	<u>\$ 402,646</u>

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