

City of Boise, Idaho  
Reconciliation of the Statement of Revenues, Expenses,  
and Changes in Fund Net Assets of Proprietary Funds  
to the Statement of Activities  
For the Fiscal Year Ended September 30, 2005

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

Net change in net assets--total business-type funds	\$ 16,799
Net revenues (expenses) of certain internal service funds is reported with business-type activities.	<u>(95)</u>
Change in net assets of business-type activities	<u>\$ 16,704</u>

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