

Boise City, Idaho
 Capital Assets Used in the Operation of Governmental Funds
 Comparative Schedules By Source
 September 30, 2005 and 2004
 (amounts expressed in thousands)

	2005	2004
Governmental funds capital assets:		
Land	\$ 40,753	\$ 38,400
Buildings	56,645	53,343
Improvements other than buildings	51,201	49,806
Automobiles and trucks	18,194	17,547
Machinery and equipment	31,271	35,741
Construction in progress	1,644	1,901
Total governmental funds capital assets	\$ 199,708	\$ 196,738
 Investment in governmental funds capital assets by source:		
General Fund	\$ 158,038	\$ 158,641
Special Revenue Fund	2,907	2,692
Donations/grants	38,763	35,405
Total government funds capital assets	\$ 199,708	\$ 196,738

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.