

Boise City, Idaho
 Capital Assets Used in the Operation of Governmental Funds
 Comparative Schedules By Source
 September 30, 2006 and 2005
 (amounts expressed in thousands)

	<u>2006</u>	<u>2005</u>
Governmental funds capital assets:		
Land	\$ 64,062	\$ 40,753
Buildings	56,898	56,645
Improvements other than buildings	51,141	50,041 ¹⁾
Automobiles and trucks	18,796	18,194
Machinery and equipment	26,245	25,561 ¹⁾
Construction in progress	3,642	1,644
Other capital assets	<u>6,787</u>	<u>6,870 ¹⁾</u>
Total governmental funds capital assets	<u>\$ 227,571</u>	<u>\$ 199,708</u>
Investment in governmental funds capital assets by source:		
General Fund	\$ 163,200	\$ 158,038
Special Revenue Fund	2,907	2,907
Donations/grants	<u>61,464</u>	<u>38,763</u>
Total government funds capital assets	<u><u>\$ 227,571</u></u>	<u><u>\$ 199,708</u></u>

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.

1) The public art/library collection was transferred to its own account category (other capital assets) due to the increasing diversity and additions to the group and is reflected in the balances from the prior year.