

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds	
	Airport	
	2005	2004
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 20,347	\$ 17,376
Receipts from interfund services provided	253	
Receipts from interfund services used		
Payments to suppliers	(8,025)	(6,038)
Payments to employees	(6,592)	(5,777)
Payments for interfund services provided	(15)	(99)
Payments for interfund services used		(26)
Other operating revenue received	393	338
Other operating payments	(44)	
Net cash provided (used) by operating activities	6,317	5,774
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds		
Receipts from advances to other funds		
Sewer district settlement		
Operating grants received	373	349
Transfers from other funds	14	12
Payments for advances from other funds		
Interest paid		
Net cash provided (used) by noncapital financing activities	387	361
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(13,318)	(14,023)
Proceeds from sale of capital assets		
Proceeds from land sale		515
Mobile home lot sales		
Loan foreclosures		
Principal paid on debt	(1,965)	(1,979)
Interest paid on financing	(3,036)	(3,251)
Proceeds from long term debt	3,400	
Proceeds from interfund payables		
Payments of interfund receivables		
Capital contributions received		
Capital grants received	5,558	3,448
Hook-on fees received		
Developer contributed refunds paid		
Passenger facility charges	6,309	5,752
Customer facility charges	769	695
Increase in Garage Bond fund	15	225
Net cash provided (used) by capital and related financing activities	(2,268)	(8,618)

Sewer		Solid Waste		Total Nonmajor Business-type Funds	
2005	2004	2005	2004	2005	2004
\$ 24,626	\$ 26,234	\$ 15,648	\$ 14,464	\$ 3,860	\$ 2,177
			59	4	30
		30		192	7
(8,767)	(7,768)	(15,537)	(14,154)	(2,820)	(2,609)
(9,402)	(8,972)	(269)	(260)	(806)	(738)
(69)	(13)	(83)		131	(25)
(152)	(11)		(36)	(9)	(157)
1,334	1,457	78	8	385	444
				(100)	(12)
<u>7,570</u>	<u>10,927</u>	<u>(133)</u>	<u>81</u>	<u>837</u>	<u>(883)</u>
(43)	(60)	(92)	(231)		(10)
92	86				
	(3,878)				
	92			164	55
				567	294
				(92)	(86)
				(8)	(5)
<u>49</u>	<u>(3,760)</u>	<u>(92)</u>	<u>(231)</u>	<u>631</u>	<u>248</u>
(8,401)	(16,836)			(293)	(241)
40	5	5		1	
				328	380
				16	
				30	(87)
(991)	(952)			(140)	(140)
(863)	(878)			(84)	(74)
3,161	4,285				
		34	38		
					(7)
95	36			96	
	45				
9,149	6,407				
(912)	(784)				
<u>1,278</u>	<u>(8,672)</u>	<u>39</u>	<u>38</u>	<u>(46)</u>	<u>(169)</u>

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

	<u>Business-type Activities</u>	
	Total Business-type Funds	
	<u>2005</u>	<u>2004</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 64,481	\$ 60,251
Receipts from interfund services provided	257	89
Receipts from interfund services used	222	7
Payments to suppliers	(35,149)	(30,569)
Payments to employees	(17,069)	(15,747)
Payments for interfund services provided	(36)	(137)
Payments for interfund services used	(161)	(230)
Other operating revenue received	2,190	2,247
Other operating payments	(144)	(12)
Net cash provided (used) by operating activities	<u>14,591</u>	<u>15,899</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	(135)	(301)
Receipts from advances to other funds	92	86
Sewer district settlement		(3,878)
Operating grants received	537	404
Transfers from other funds	581	398
Payments for advances from other funds	(92)	(86)
Interest paid	(8)	(5)
Net cash provided (used) by noncapital financing activities	<u>975</u>	<u>(3,382)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(22,012)	(31,100)
Proceeds from sale of capital assets	46	5
Proceeds from land sale	328	895
Mobile home lot sales	16	
Loan foreclosures	30	(87)
Principal paid on debt	(3,096)	(3,071)
Interest paid on financing	(3,983)	(4,203)
Proceeds from long term debt	6,561	4,285
Proceeds from interfund payables	34	38
Payments of interfund receivables		(7)
Capital contributions received	191	36
Capital grants received	5,558	3,493
Hook-on fees received	9,149	6,407
Developer contributed refunds paid	(912)	(784)
Passenger facility charges	6,309	5,752
Customer facility charges	769	695
Increase in Garage Bond fund	15	225
Net cash provided (used) by capital and related financing activities	<u>(997)</u>	<u>(17,421)</u>

Governmental Activities

Internal Service Funds
2005 2004

\$	5,107	\$	4,710
	3		8
			20
	(3,290)		(3,361)
	(883)		(837)
	(8)		(14)
	(4)		
	32		18
	<u>957</u>		<u>544</u>

(30)

(34) (146)

(34) (176)

(31) (28)

(31) (28)

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2005
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds	
	Airport	
	2005	2004
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investment securities	(38,037)	(8,339)
Proceeds from sale and maturities of investment securities	32,500	11,633
Interest on investments and advances	151	94
Net cash provided (used) by investing activities	(5,386)	3,388
Net increase (decrease) in cash and cash equivalents	(950)	905
Cash and cash equivalents at beginning of year (excluding \$387 for the Airport and \$12 for Sewer reported in restricted accounts)	1,261	356
Cash and cash equivalents at end of year (excluding \$155 for the Airport and \$59 for Sewer reported in restricted accounts)	\$ 311	\$ 1,261
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (2,966)	\$ (5,167)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	9,915	9,952
Amortization	116	233
(Gain) loss on disposal of fixed assets		600
(Increase) decrease in accounts receivable	(67)	(115)
(Increase) decrease in assessments		
(Increase) decrease in mortgage loans receivable		
(Increase) decrease in mortgage loans in process		
(Increase) decrease in deferred assets		(24)
(Increase) decrease in other assets	76	(172)
(Increase) decrease in inventory	17	(35)
(Increase) decrease in interfund receivables	253	(99)
(Increase) decrease in prepaid items	(17)	(2)
Increase (decrease) in accounts payable	(1,042)	699
Increase (decrease) in compensated absences	44	5
Increase (decrease) in other accrued liabilities	(11)	21
Increase (decrease) in interfund payables	(15)	(26)
Increase (decrease) in deferred revenues	14	(96)
Total adjustments	9,283	10,941
Net cash provided (used) by operating activities	\$ 6,317	\$ 5,774
Noncash investing, capital and financing activities:		
Capital threshold change	(108)	
Contributions of capital assets to government		
Contributions of capital assets from developers	50	
Contributions of capital assets from other sewer districts		
Contributions of capital assets from grantors	21	
Increase (decrease) in fair value of investments	(1)	

Sewer		Solid Waste		Total Nonmajor Business-type Funds	
2005	2004	2005	2004	2005	2004
(84,519)	(45,434)	(6,195)	(895)	(14,238)	(1,882)
74,480	46,216	6,223	1,023	12,711	2,552
1,142	723	196	145	68	27
<u>(8,897)</u>	<u>1,505</u>	<u>224</u>	<u>273</u>	<u>(1,459)</u>	<u>697</u>
		38	161	(37)	(107)
		201	40	89	196
<u>\$</u>	<u>\$</u>	<u>\$ 239</u>	<u>\$ 201</u>	<u>\$ 52</u>	<u>\$ 89</u>
<u>\$ (367)</u>	<u>\$ (653)</u>	<u>\$ (580)</u>	<u>\$ 71</u>	<u>\$ (1,499)</u>	<u>\$ (1,362)</u>
6,917	6,758	1	1	606	659
76	60				
109	367			285	194
1,529	4,034	(48)	(108)	19	4
				1	
				1,141	(250)
				238	(14)
		75			
150	(107)				
(69)	(13)	(83)	59	135	5
31	(32)		1	(4)	
(820)	476	396	115	(206)	33
114	20	3	3		
18	(19)				10
(152)	(11)	30	(36)	183	(150)
34	47	73	(25)	(62)	(12)
<u>7,937</u>	<u>11,580</u>	<u>447</u>	<u>10</u>	<u>2,336</u>	<u>479</u>
<u>\$ 7,570</u>	<u>\$ 10,927</u>	<u>\$ (133)</u>	<u>\$ 81</u>	<u>\$ 837</u>	<u>\$ (883)</u>
(442)				(39)	
				(2,110)	
4,851	4,498				
36	36				
(70)	(107)	(1)	(4)		(1)

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2004
(amounts expressed in thousands)

	Business-type Activities	
	Total Business-type Funds 2005	2004
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investment securities	(142,989)	(56,550)
Proceeds from sale and maturities of investment securities	125,914	61,424
Interest on investments and advances	1,557	989
Net cash provided (used) by investing activities	(15,518)	5,863
Net increase (decrease) in cash and cash equivalents	(949)	959
Cash and cash equivalents at beginning of year (excluding \$15 for the Airport reported in restricted accounts)	1,551	592
Cash and cash equivalents at end of year (excluding \$30 for the Airport reported in restricted accounts)	\$ 602	\$ 1,551
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (5,412)	\$ (7,111)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	17,439	17,370
Amortization	192	293
(Gain) loss on disposal of fixed assets	394	1,161
(Increase) decrease in accounts receivable	1,433	3,815
(Increase) decrease in assessments	1	
(Increase) decrease in mortgage loans receivable	1,141	(250)
(Increase) decrease in mortgage loans in process	238	(14)
(Increase) decrease in deferred assets		(24)
(Increase) decrease in other assets	151	(172)
(Increase) decrease in inventory	167	(142)
(Increase) decrease in interfund receivables	236	(48)
(Increase) decrease in prepaid items	10	(33)
Increase (decrease) in accounts payable	(1,672)	1,323
Increase (decrease) in compensated absences	161	28
Increase (decrease) in other accrued liabilities	7	12
Increase (decrease) in interfund payables	46	(223)
Increase (decrease) in deferred revenues	59	(86)
Total adjustments	20,003	23,010
Net cash provided (used) by operating activities	\$ 14,591	\$ 15,899
Noncash investing, capital and financing activities:		
Capital threshold change	(589)	
Contributions of capital assets to government	(2,110)	
Contributions of capital assets from developers	4,901	4,498
Contributions of capital assets from other sewer districts	36	36
Contributions of capital assets from grantors	21	
Increase (decrease) in fair value of investments	(72)	(112)

Governmental Activities

Internal Service Funds

2005 2004

(10,095)	(5,113)
9,111	4,614
178	111
<u>(806)</u>	<u>(388)</u>
86	(48)

<u>190</u>	<u>238</u>
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<u>\$ 276</u>	<u>\$ 190</u>
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<u>\$ (513)</u>	<u>\$ (95)</u>
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72	81
5	5
(17)	19

3	33
3	26
1	(1)
(11)	(39)

1,431	532
(12)	(12)
(5)	(5)

<u>1,470</u>	<u>639</u>
<u>\$ 957</u>	<u>\$ 544</u>

(19)	(1)
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The notes to the financial statements are an integral part of this statement.