

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

	Shop	
	2005	2004
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 1,417	\$ 1,384
Receipts from interfund services provided		8
Receipts from interfund services used		2
Other operating receipts	16	
Payments to suppliers	(802)	(670)
Payments to employees	(555)	(509)
Payments for interfund services provided		
Payments for interfund services used	(4)	
Net cash provided (used) by operating activities	72	215
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund transfers to other funds		
Payments for advances from other funds	(34)	(146)
Net cash provided (used) by noncapital financing activities	(34)	(146)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets		
Interest paid on financing	(31)	(28)
Net cash provided (used) by capital and related financing activities	(31)	(28)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investment securities		
Proceeds from sale and maturities of investment securities		
Interest on investments		
Net cash provided (used) by investing activities	7	41
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents at beginning of year	127	86
Cash and cash equivalents at end of year	\$ 134	\$ 127

L. M. Cunningham		Risk Management		Totals	
2005	2004	2005	2004	2005	2004
\$ 9	\$ 13	\$ 3,681	\$ 3,313	\$ 5,107	\$ 4,710
		3		3	8
			18		20
7	8	9	10	32	18
(14)	(17)	(2,474)	(2,674)	(3,290)	(3,361)
		(328)	(328)	(883)	(837)
		(8)	(14)	(8)	(14)
				(4)	
<u>2</u>	<u>4</u>	<u>883</u>	<u>325</u>	<u>957</u>	<u>544</u>
			(30)		(30)
				(34)	(146)
			(30)	(34)	(176)
				(31)	(28)
				(31)	(28)
(481)	(117)	(9,614)	(4,996)	(10,095)	(5,113)
475	110	8,636	4,504	9,111	4,614
4	3	174	108	178	111
(2)	(4)	(804)	(384)	(806)	(388)
		79	(89)	86	(48)
<u>22</u>	<u>22</u>	<u>41</u>	<u>130</u>	<u>190</u>	<u>238</u>
<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 120</u>	<u>\$ 41</u>	<u>\$ 276</u>	<u>\$ 190</u>

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

	Shop	
	2005	2004
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 26	\$ 68
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	67	73
(Gain) loss on disposal of fixed assets		
(Increase) decrease in accounts receivable	(11)	18
(Increase) decrease in interfund receivables		8
(Increase) decrease in inventory	3	33
(Increase) decrease in prepaid items		
Increase (decrease) in accounts payable	(10)	22
Increase (decrease) in other accrued liabilities	6	(4)
Increase (decrease) in interfund payables	(4)	2
Increase (decrease) in deferred revenues	(5)	(5)
Total adjustments	46	147
Net cash provided by (used for) operating activities	\$ 72	\$ 215
Noncash investing, capital and financing activities:		
Increase (decrease) in fair value of investments		

L. M. Cunningham		Risk Management		Totals	
2005	2004	2005	2004	2005	2004
\$ 2	\$ 3	\$ (541)	\$ (166)	\$ (513)	\$ (95)
		5	8	72	81
		5	5	5	5
	1	(6)		(17)	19
		3	18	3	26
				3	33
		1	(1)	1	(1)
		(1)	(61)	(11)	(39)
		1,425	536	1,431	532
		(8)	(14)	(12)	(12)
				(5)	(5)
	1	1,424	491	1,470	639
\$ 2	\$ 4	\$ 883	\$ 325	\$ 957	\$ 544
		(19)	(1)	(19)	(1)