

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds	
	Airport	
	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 21,962	\$ 20,347
Receipts from interfund services provided		253
Receipts from interfund services used		
Payments to suppliers	(8,090)	(8,025)
Payments to employees	(6,830)	(6,592)
Payments for interfund services provided	(1,127)	(15)
Payments for interfund services used		
Other operating revenue received	979	393
Other operating payments	(99)	(44)
Net cash provided (used) by operating activities	6,795	6,317
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds		
Receipts from advances to other funds		
Operating grants received	441	373
Transfers from other funds	36	14
Payments for advances from other funds		
Interest paid		
Net cash provided (used) by noncapital financing activities	477	387
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(8,571)	(13,318)
Proceeds from sale of capital assets		
Proceeds from land sale		
Mobile home lot sales		
Loan foreclosures		
Principal paid on debt	(5,445)	(1,965)
Interest paid on financing	(3,057)	(3,036)
Proceeds from long term debt		3,400
Proceeds from interfund payables		
Capital contributions received		
Capital grants received	2,831	5,558
Hook-on fees received		
Developer contributed refunds paid		
Passenger facility charges	6,694	6,309
Customer facility charges	823	769
Increase (decrease) in Garage Bond fund	(15)	15
Net cash provided (used) by capital and related financing activities	(6,740)	(2,268)

Sewer		Solid Waste		Total Nonmajor Business-type Funds	
2006	2005	2006	2005	2006	2005
\$ 24,001	\$ 24,626	\$ 18,591	\$ 15,648	\$ 2,089	\$ 3,860
123		20		18	4
(7,753)	(8,767)	6	30		192
(9,653)	(9,402)	(18,733)	(15,537)	(1,784)	(2,820)
(148)	(69)	(302)	(269)	(847)	(806)
	(152)		(83)		131
1,709	1,334	2	78	(209)	(9)
				177	385
				(121)	(100)
<u>8,279</u>	<u>7,570</u>	<u>(416)</u>	<u>(133)</u>	<u>(677)</u>	<u>837</u>
(1)	(43)	(103)	(92)	(11)	
90	92				
22		1		419	164
				104	567
				(90)	(92)
				(9)	(8)
<u>111</u>	<u>49</u>	<u>(102)</u>	<u>(92)</u>	<u>413</u>	<u>631</u>
(12,267)	(8,401)	(196)		(151)	(293)
237	40		5		1
					328
					16
					30
(1,139)	(991)			(140)	(140)
(940)	(863)			(79)	(84)
793	3,161				
		29	34		
	95				96
9,577	9,149				
(1,145)	(912)				
<u>(4,884)</u>	<u>1,278</u>	<u>(167)</u>	<u>39</u>	<u>(370)</u>	<u>(46)</u>

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Business-type Activities	
	Total Business-type Funds	
	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 66,643	\$ 64,481
Receipts from interfund services provided	38	257
Receipts from interfund services used	129	222
Payments to suppliers	(36,360)	(35,149)
Payments to employees	(17,632)	(17,069)
Payments for interfund services provided	(1,275)	(36)
Payments for interfund services used	(209)	(161)
Other operating revenue received	2,867	2,190
Other operating payments	(220)	(144)
Net cash provided (used) by operating activities	13,981	14,591
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	(115)	(135)
Receipts from advances to other funds	90	92
Operating grants received	860	537
Transfers from other funds	163	581
Payments for advances from other funds	(90)	(92)
Interest paid	(9)	(8)
Net cash provided (used) by noncapital financing activities	899	975
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(21,185)	(22,012)
Proceeds from sale of capital assets	237	46
Proceeds from land sale		328
Mobile home lot sales		16
Loan foreclosures		30
Principal paid on debt	(6,724)	(3,096)
Interest paid on financing	(4,076)	(3,983)
Proceeds from long term debt	793	6,561
Proceeds from interfund payables	29	34
Capital contributions received		191
Capital grants received	2,831	5,558
Hook-on fees received	9,577	9,149
Developer contributed refunds paid	(1,145)	(912)
Passenger facility charges	6,694	6,309
Customer facility charges	823	769
Increase (decrease) in Garage Bond fund	(15)	15
Net cash provided (used) by capital and related financing activities	(12,161)	(997)

Governmental Activities

Internal Service Funds	
<u>2006</u>	<u>2005</u>
\$ 5,177	\$ 5,107
	3
(3,533)	(3,290)
(858)	(883)
(157)	(8)
(1)	(4)
16	32
<u>644</u>	<u>957</u>

2	
(29)	(34)

<u>(27)</u>	<u>(34)</u>
-------------	-------------

(37)	(31)
------	------

<u>(37)</u>	<u>(31)</u>
-------------	-------------

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds	
	Airport	
	2006	2005
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investment securities	(43,484)	(38,037)
Proceeds from sale and maturities of investment securities	42,418	32,500
Interest on investments and advances	490	151
Net cash provided (used) by investing activities	(576)	(5,386)
Net increase (decrease) in cash and cash equivalents	(44)	(950)
Cash and cash equivalents at beginning of year (excluding \$155 for the Airport and \$59 for Sewer reported in restricted accounts)	311	1,261
Cash and cash equivalents at end of year (excluding \$4,113 for the Airport and \$177 for Sewer reported in restricted accounts)	\$ 267	\$ 311
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (2,936)	\$ (2,966)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	10,788	9,915
Amortization	76	116
(Gain) loss on disposal of fixed assets	433	
(Increase) decrease in accounts receivable	(487)	(67)
(Increase) decrease in assessments		
(Increase) decrease in mortgage loans receivable		
(Increase) decrease in mortgage loans in process		
(Increase) decrease in other assets	76	76
(Increase) decrease in inventory	(21)	17
(Increase) decrease in interfund receivables	(1,127)	253
(Increase) decrease in prepaid items	38	(17)
Increase (decrease) in accounts payable	(219)	(1,042)
Increase (decrease) in compensated absences	2	44
Increase (decrease) in other accrued liabilities		(11)
Increase (decrease) in interfund payables		(15)
Increase (decrease) in deferred revenues	172	14
Total adjustments	9,731	9,283
Net cash provided (used) by operating activities	\$ 6,795	\$ 6,317
Noncash investing, capital and financing activities:		
Capital threshold change		\$ (108)
Contributions of capital assets to government		
Contributions of capital assets from developers	9	50
Contributions of capital assets from other sewer districts		
Contributions of capital assets from grantors		21
Increase (decrease) in fair value of investments	1	(1)

Sewer		Solid Waste		Total Nonmajor Business-type Funds	
2006	2005	2006	2005	2006	2005
(95,958)	(84,519)	(3,247)	(6,195)	(14,315)	(14,238)
90,394	74,480	3,607	6,223	14,935	12,711
2,058	1,142	241	196	94	68
<u>(3,506)</u>	<u>(8,897)</u>	<u>601</u>	<u>224</u>	<u>714</u>	<u>(1,459)</u>
		(84)	38	80	(37)
		239	201	52	89
<u>\$</u>	<u>\$</u>	<u>\$ 155</u>	<u>\$ 239</u>	<u>\$ 132</u>	<u>\$ 52</u>
<u>\$ (253)</u>	<u>\$ (367)</u>	<u>\$ (271)</u>	<u>\$ (580)</u>	<u>\$ (823)</u>	<u>\$ (1,499)</u>
7,380	6,917	3	1	599	606
24	76				
496	109			11	285
(288)	1,529	(237)	(48)	(414)	19
					1
				310	1,141
				(47)	238
			75		
	150				
(148)	(69)	20	(83)	18	135
(10)	31	(1)		(2)	(4)
843	(820)	(66)	396	(121)	(206)
(5)	114	1	3	(3)	
24	18	1		46	
123	(152)	6	30	(209)	183
93	34	128	73	(42)	(62)
<u>8,532</u>	<u>7,937</u>	<u>(145)</u>	<u>447</u>	<u>146</u>	<u>2,336</u>
<u>\$ 8,279</u>	<u>\$ 7,570</u>	<u>\$ (416)</u>	<u>\$ (133)</u>	<u>\$ (677)</u>	<u>\$ 837</u>
	\$ (442)				\$ (39)
					(2,110)
4,071	4,851				
	36				
(69)	(70)	(2)	(1)		

City of Boise, Idaho
Statement of Cash Flows (continued)
Proprietary Funds
For the Fiscal Year Ended September 30, 2006
(amounts expressed in thousands)

	Business-type Activities	
	Total Business-type Funds	
	2006	2005
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investment securities	(157,004)	(142,989)
Proceeds from sale and maturities of investment securities	151,354	125,914
Interest on investments and advances	2,883	1,557
Net cash provided (used) by investing activities	(2,767)	(15,518)
Net increase (decrease) in cash and cash equivalents	(48)	(949)
Cash and cash equivalents at beginning of year (excluding \$155 for the Airport and \$59 for Sewer reported in restricted accounts)	602	1,551
Cash and cash equivalents at end of year (excluding \$4,113 for the Airport and \$177 for Sewer reported in restricted accounts)	\$ 554	\$ 602
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (4,283)	\$ (5,412)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	18,770	17,439
Amortization	100	192
(Gain) loss on disposal of fixed assets	940	394
(Increase) decrease in accounts receivable	(1,426)	1,433
(Increase) decrease in assessments		1
(Increase) decrease in mortgage loans receivable	310	1,141
(Increase) decrease in mortgage loans in process	(47)	238
(Increase) decrease in other assets	76	151
(Increase) decrease in inventory	(21)	167
(Increase) decrease in interfund receivables	(1,237)	236
(Increase) decrease in prepaid items	25	10
Increase (decrease) in accounts payable	437	(1,672)
Increase (decrease) in compensated absences	(5)	161
Increase (decrease) in other accrued liabilities	71	7
Increase (decrease) in interfund payables	(80)	46
Increase (decrease) in deferred revenues	351	59
Total adjustments	18,264	20,003
Net cash provided (used) by operating activities	\$ 13,981	\$ 14,591
Noncash investing, capital and financing activities:		
Capital threshold change		\$ (589)
Contributions of capital assets to government		(2,110)
Contributions of capital assets from developers	4,080	4,901
Contributions of capital assets from other sewer districts		36
Contributions of capital assets from grantors		21
Increase (decrease) in fair value of investments	(70)	(72)

Governmental Activities

Internal Service Funds	
2006	2005
(10,979)	(10,095)
9,930	9,111
331	178
(718)	(806)
(138)	86
276	190
\$ 138	\$ 276
\$ 351	\$ (513)
70	72
14	5
	(17)
6	3
(157)	3
(1)	1
(16)	(11)
384	1,431
(1)	(12)
(6)	(5)
293	1,470
\$ 644	\$ 957

1 (19)

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