

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

	Shop	
	2006	2005
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 1,559	\$ 1,417
Receipts from interfund services provided		
Other operating receipts		16
Payments to suppliers	(820)	(802)
Payments to employees	(559)	(555)
Payments for interfund services provided	(155)	
Payments for interfund services used	(1)	(4)
Net cash provided (used) by operating activities	24	72
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Interfund transfers from other funds	1	
Payments for advances from other funds	(29)	(29)
Net cash provided (used) by noncapital financing activities	(28)	(29)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest paid on financing	(37)	(31)
Net cash provided (used) by capital and related financing activities	(37)	(31)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investment securities	(570)	
Proceeds from sale and maturities of investment securities	475	
Interest on investments	2	
Net cash provided (used) by investing activities	(93)	
Net increase (decrease) in cash and cash equivalents	(134)	12
Cash and cash equivalents at beginning of year	134	127
Cash and cash equivalents at end of year	\$	\$ 139

L. M. Cunningham		Risk Management		Totals	
2006	2005	2006	2005	2006	2005
\$ 8	\$ 9	\$ 3,610	\$ 3,681	\$ 5,177	\$ 5,107
			3		3
9	7	7	9	16	32
(16)	(14)	(2,697)	(2,474)	(3,533)	(3,290)
		(299)	(328)	(858)	(883)
		(2)	(8)	(157)	(8)
				(1)	(4)
<u>1</u>	<u>2</u>	<u>619</u>	<u>883</u>	<u>644</u>	<u>957</u>
		1		(29)	(29)
		<u>1</u>		<u>(29)</u>	<u>(29)</u>
				(37)	(31)
				<u>(37)</u>	<u>(31)</u>
(325)	(481)	(10,084)	(9,614)	(10,979)	(10,095)
315	475	9,140	8,636	9,930	9,111
9	4	320	174	331	178
<u>(1)</u>	<u>(2)</u>	<u>(624)</u>	<u>(804)</u>	<u>(718)</u>	<u>(806)</u>
		(4)	79	(138)	91
<u>22</u>	<u>22</u>	<u>120</u>	<u>41</u>	<u>276</u>	<u>190</u>
<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 116</u>	<u>\$ 120</u>	<u>\$ 138</u>	<u>\$ 281</u>

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Combining Statement of Cash Flows (continued)  
Internal Service Funds  
For the Fiscal Year Ended September 30, 2006  
(amounts expressed in thousands)

	Shop	
	2006	2005
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ 106	\$ 26
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	66	67
(Gain) loss on disposal of fixed assets		
(Increase) decrease in accounts receivable	15	(11)
(Increase) decrease in interfund receivables	(155)	
(Increase) decrease in inventory	6	3
(Increase) decrease in prepaid items	(1)	
Increase (decrease) in accounts payable	(5)	(10)
Increase (decrease) in other accrued liabilities	(1)	6
Increase (decrease) in interfund payables	(1)	(4)
Increase (decrease) in deferred revenues	(6)	(5)
Total adjustments	(82)	46
Net cash provided by (used for) operating activities	\$ 24	\$ 72
<b>Noncash investing, capital and financing activities:</b>		
Increase (decrease) in fair value of investments		

L. M. Cunningham		Risk Management		Totals	
2006	2005	2006	2005	2006	2005
\$ 1	\$ 2	\$ 244	\$ (541)	\$ 351	\$ (513)
		4	5	70	72
			5		5
(1)			(6)	14	(17)
		(2)	3	(157)	3
			1	6	3
1		(12)	(1)	(1)	1
		385	1,425	(16)	(11)
			(8)	384	1,431
				(1)	(12)
				(6)	(5)
		375	1,424	293	1,470
\$ 1	\$ 2	\$ 619	\$ 883	\$ 644	\$ 957

1	(19)	1	(19)
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