

Shelby County, Tennessee

Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2017

	Consolidated Codes		Total
	Enforcement Fund	Fire Services Fund	
Operating revenues:			
State revenue	\$ ---	\$ 82,200	\$ 82,200
Federal and local revenue	---	1,178,158	1,178,158
Charges for services	18,909	948,026	966,935
Fines, fees and permits	9,027,011	20,182,735	29,209,746
Other revenue	3,237	5,234	8,471
Total operating revenues	<u>9,049,157</u>	<u>22,396,353</u>	<u>31,445,510</u>
Operating expenses:			
Salaries	6,037,528	10,662,778	16,700,306
Other compensation	91,309	2,029,838	2,121,147
Fringe benefits	3,572,229	5,963,817	9,536,046
Supplies and materials	131,657	896,274	1,027,931
Services and other expenses	114,871	101,881	216,752
Professional and contracted services	137,270	1,134,361	1,271,631
Rent, utilities and maintenance	58,276	608,032	666,308
Interfund services	871,016	1,174,663	2,045,679
Depreciation	128,574	420,795	549,369
Claims incurred	---	240	240
Total operating expenses	<u>11,142,730</u>	<u>22,992,679</u>	<u>34,135,409</u>
Operating income (loss)	<u>(2,093,573)</u>	<u>(596,326)</u>	<u>(2,689,899)</u>
Nonoperating revenues (expenses)			
Intergovernmental	1,500,000	---	1,500,000
Investment income	50,542	14,647	65,189
Interest expense	---	(9,375)	(9,375)
Insurance recoveries	5,109	---	5,109
Gain (loss) on asset disposal	5,550	15,525	21,075
Net nonoperating revenues (expenses)	<u>1,561,201</u>	<u>20,797</u>	<u>1,581,998</u>
Transfers:			
Transfers in	1,500,000	---	1,500,000
Transfers out	(206,924)	---	(206,924)
Net transfers	<u>1,293,076</u>	<u>---</u>	<u>1,293,076</u>
Change in net position	760,704	(575,529)	185,175
Net position:			
June 30, 2016	<u>(2,083,810)</u>	<u>(2,582,283)</u>	<u>(4,666,093)</u>
June 30, 2017	<u>\$ (1,323,106)</u>	<u>\$ (3,157,812)</u>	<u>\$ (4,480,918)</u>