

Shelby County, Tennessee

**Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Year Ended June 30, 2017**

|  | Consolidated<br>Codes |                     | Total               |
|--|-----------------------|---------------------|---------------------|
|  | Enforcement Fund      | Fire Services Fund  |                     |
| <b>Cash flows from operating activities:</b>   |                       |                     |                     |
| Receipts from customers  | \$ 9,192,122          | \$ 21,943,730       | \$ 31,135,852       |
| Receipts for special programs  | ---                   | 82,200              | 82,200              |
| Receipts from interfund services provided  | ---                   | 23,128              | 23,128              |
| Refunds received from suppliers  | 2,092                 | 1,823               | 3,915               |
| Refunds paid to customers  | (120,079)             | ---                 | (120,079)           |
| Cash payments to suppliers   | (490,778)             | (2,710,805)         | (3,201,583)         |
| Cash payments to employees   | (8,499,389)           | (16,754,367)        | (25,253,756)        |
| Claims paid  | ---                   | (240)               | (240)               |
| Payments for interfund services used   | (871,016)             | (1,174,663)         | (2,045,679)         |
| Net cash provided by (used in)<br>operating activities   | <u>(787,048)</u>      | <u>1,410,806</u>    | <u>623,758</u>      |
| <b>Cash flows from noncapital financing activities:</b>  |                       |                     |                     |
| Transfers from other funds   | 1,500,000             | ---                 | 1,500,000           |
| Transfers to other funds   | (198,494)             | ---                 | (198,494)           |
| Payments from City of Memphis  | 1,500,000             | ---                 | 1,500,000           |
| Net cash provided by (used in)<br>noncapital financing activities  | <u>2,801,506</u>      | <u>---</u>          | <u>2,801,506</u>    |
| <b>Cash flows from capital and related financing activities:</b>   |                       |                     |                     |
| Acquisition of capital assets  | (60,184)              | (2,212,014)         | (2,272,198)         |
| Proceeds from sale of capital assets   | 5,550                 | 15,650              | 21,200              |
| Advance from other fund  | ---                   | 2,250,000           | 2,250,000           |
| Insurance recoveries   | 5,109                 | ---                 | 5,109               |
| Net cash provided by (used in)<br>capital and related financing activities                               | <u>(49,525)</u>       | <u>53,636</u>       | <u>4,111</u>        |
| <b>Cash flows from investing activities:</b>   |                       |                     |                     |
| Interest and investment earnings   | 50,542                | 14,647              | 65,189              |
| Net cash provided by (used in)<br>investing activities   | <u>50,542</u>         | <u>14,647</u>       | <u>65,189</u>       |
| Net increase (decrease) in cash and cash equivalents   | 2,015,475             | 1,479,089           | 3,494,564           |
| Cash and cash equivalents, June 30, 2016   | <u>4,048,878</u>      | <u>1,449,923</u>    | <u>5,498,801</u>    |
| Cash and cash equivalents, June 30, 2017   | <u>\$ 6,064,353</u>   | <u>\$ 2,929,012</u> | <u>\$ 8,993,365</u> |
| <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b> |                       |                     |                     |
| Operating income (loss)  | \$ (2,093,573)        | \$ (596,326)        | \$ (2,689,899)      |
| <b>Adjustments:</b>  |                       |                     |                     |
| Depreciation   | 128,574               | 420,795             | 549,369             |
| Changes in assets and liabilities  |                       |                     |                     |
| Accounts receivable and accrued revenues   | (15,161)              | (137,233)           | (152,394)           |
| Due from other governmental entities   | 10                    | (165,417)           | (165,407)           |
| Prepays  | (4,579)               | (2,443)             | (7,022)             |
| Deferred outflows  | (3,701,982)           | (6,204,923)         | (9,906,905)         |
| Accounts payable and accrued liabilities   | (70,572)              | 46,492              | (24,080)            |
| Due to other governmental entities   | 26,573                | (855)               | 25,718              |
| Compensated absences payable   | (30,989)              | 197,251             | 166,262             |
| Unearned revenue   | 38,930                | (42,822)            | (3,892)             |
| Deposits held for others   | 1,200                 | ---                 | 1,200               |
| Net postemployment benefit obligations   | 4,884,139             | 7,815,546           | 12,699,685          |
| Deferred inflows   | 50,382                | 80,741              | 131,123             |
| Total adjustments  | <u>1,306,525</u>      | <u>2,007,132</u>    | <u>3,313,657</u>    |
| Net cash provided by (used in) operating activities  | <u>\$ (787,048)</u>   | <u>\$ 1,410,806</u> | <u>\$ 623,758</u>   |
| <b>Noncash investing capital and financing activities:</b>   |                       |                     |                     |
| Transfers of capital assets to internal service funds  | \$ (8,430)            |                     | \$ (8,430)          |
| Accrued interest payable   |                       | \$ (9,375)          | \$ (9,375)          |
| Non-cash residual on disposal of assets  |                       | \$ (125)            | \$ (125)            |