

**Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Year Ended June 30, 2012**

	Consolidated Codes			Total
	Enforcement Fund	Fire Services Fund	Corrections Center Fund	
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 8,126,170	\$ 19,278,377	\$ 59,151,795	\$ 86,556,342
Receipts for special programs	---	65,356	---	65,356
Receipts from interfund services provided	317,259	---	11,800	329,059
Refunds received from suppliers	298	---	1,229	1,527
Refunds paid to customers	(52,925)	---	(2,752,972)	(2,805,897)
Cash payments to suppliers	(730,304)	(4,927,264)	(14,632,200)	(20,289,768)
Cash payments to employees	(8,126,298)	(13,751,162)	(38,213,574)	(60,091,034)
Claims paid	---	---	(5,263)	(5,263)
Payments for interfund services used	(1,104,239)	(891,905)	(2,771,864)	(4,768,008)
Net cash provided by (used in) operating activities	<u>(1,570,039)</u>	<u>(226,598)</u>	<u>788,951</u>	<u>(1,007,686)</u>
<b>Cash flows from noncapital financing activities:</b>				
Transfers from other funds	1,184,462	227,785	8,900,000	10,312,247
Transfers to other funds	(271,473)	---	(231,859)	(503,332)
Payments from City of Memphis	1,184,462	---	---	1,184,462
Repayment of advances from other funds	---	---	(832,437)	(832,437)
Interest on advance from other funds	---	---	(9,881)	(9,881)
Insurance recoveries	---	---	858	858
Net cash provided by (used in) noncapital financing activities	<u>2,097,451</u>	<u>227,785</u>	<u>7,826,681</u>	<u>10,151,917</u>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	(89,650)	(1,330,365)	(331,755)	(1,751,770)
Proceeds from the sale of capital assets	---	10,550	---	10,550
Capital lease obligation payments	---	(153,857)	---	(153,857)
Interest paid	---	(29,528)	---	(29,528)
Insurance recoveries	1,967	2,529	55,496	59,992
Net cash provided by (used in) capital and related financing activities	<u>(87,683)</u>	<u>(1,500,671)</u>	<u>(276,259)</u>	<u>(1,864,613)</u>
<b>Cash flows from investing activities:</b>				
Interest and investment earnings	5,388	9,467	19,172	34,027
Net cash provided by (used in) investing activities	<u>5,388</u>	<u>9,467</u>	<u>19,172</u>	<u>34,027</u>
Net increase (decrease) in cash and cash equivalents	445,117	(1,490,017)	8,358,545	7,313,645
Cash and cash equivalents, June 30, 2011	989,237	2,621,240	315,861	3,926,338
Cash and cash equivalents, June 30, 2012	<u>\$ 1,434,354</u>	<u>\$ 1,131,223</u>	<u>\$ 8,674,406</u>	<u>\$ 11,239,983</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	<u>\$ (1,716,866)</u>	<u>\$ (258,807)</u>	<u>\$ (7,789,657)</u>	<u>\$ (9,765,330)</u>
<b>Adjustments:</b>				
Depreciation	128,952	248,849	1,149,705	1,527,506
<b>Changes in assets and liabilities:</b>				
Accounts receivable and accrued revenues	9,288	4,118	12,274	25,680
Due from other governments	106,107	92,773	8,906,566	9,105,446
Due from component units	---	(12,805)	---	(12,805)
Prepays and deferred charges	(917)	(74)	(1,451)	(2,442)
Net pension asset	91,133	139,499	371,691	602,323
Accounts payable and accrued liabilities	(2,535)	(106,975)	(1,092,438)	(1,201,948)
Due to other governments	(782)	59,008	---	58,226
Deposits held for others	(2,600)	---	24,214	21,614
Unearned revenue	1,851	---	---	1,851
Compensated absences payable	(66,975)	(213,731)	(315,330)	(596,036)
Net post employment benefit obligations	(116,695)	(178,453)	(476,623)	(771,771)
Total adjustments	<u>146,827</u>	<u>32,209</u>	<u>8,578,608</u>	<u>8,757,644</u>
Net cash provided by (used in) operating activities	<u>\$ (1,570,039)</u>	<u>\$ (226,598)</u>	<u>\$ 788,951</u>	<u>\$ (1,007,686)</u>
<b>Noncash investing, capital, and financing activities:</b>				
Capital asset purchases accrued, not reflected in capital financing activities	\$ ---	\$ 71,368	\$ 17,205	\$ 88,573
Capital assets transferred to governmental activities	---	\$ 45,485	---	\$ 45,485