

Shelby County, Tennessee

**Governmental Funds
Balance Sheet
June 30, 2017**

	General Fund	Debt Service Fund	Capital Projects Fund
Assets:			
Cash and cash equivalents	\$ 29,559,154	\$ 9,829,574	\$ 6,368,172
Investments	92,001,742	50,058,902	34,734,783
Accrued interest receivable	688,465	4,759	---
Property taxes receivable, net of allowance for uncollectibles	296,419,381	135,836,603	---
Accounts receivable and accrued revenues	2,532,481	143,607	---
Due from other funds	95	122,371	---
Advances to other funds	2,250,000	---	---
Due from other governmental entities	8,225,477	258,439	230,089
Deposits held by others	38,808	---	---
Notes receivable	22,244	1,413,892	---
Total assets	\$ 431,737,847	\$ 197,668,147	\$ 41,333,044
Liabilities:			
Accounts payable and accrued liabilities	\$ 8,483,158	\$ 135,197	\$ 2,083,726
Accrued interest payable	---	102,138	---
Due to other funds	5,333,408	---	---
Due to other governmental entities	23,753	---	---
Due to component units	---	---	2,049,435
Claims payable	143,109	---	---
Unearned revenue	---	---	80,657
Deposits held for others	600,172	---	2,888,839
Total liabilities	14,583,600	237,335	7,102,657
Deferred inflows of resources:			
Unavailable revenue	301,547,905	136,699,328	190,324
Total deferred inflows of resources	301,547,905	136,699,328	190,324
Fund balances:			
Restricted	48,612	3,203,200	85,939
Committed	4,331,110	57,528,284	33,954,124
Assigned	1,376,907	---	---
Unassigned	109,849,713	---	---
Total fund balances	115,606,342	60,731,484	34,040,063
Total liabilities, deferred inflows, and fund balances	\$ 431,737,847	\$ 197,668,147	\$ 41,333,044

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

Education Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 12,058,241	\$ 7,398,766	\$ 25,359,009	\$ 90,572,916
---	---	---	176,795,427
---	---	---	693,224
390,724,540	---	---	822,980,524
---	1,657,645	2,373,550	6,707,283
3,035,954	---	2,175,083	5,333,503
---	---	---	2,250,000
---	16,754,528	2,842,239	28,310,772
---	340	1,237,595	1,276,743
---	3,281,713	---	4,717,849
<u>\$ 405,818,735</u>	<u>\$ 29,092,992</u>	<u>\$ 33,987,476</u>	<u>\$ 1,139,638,241</u>
\$ 6,000	\$ 7,282,147	\$ 3,600,553	\$ 21,590,781
---	---	---	102,138
---	---	95	5,333,503
3,722,258	1,248,956	95,827	5,090,794
12,826,090	---	---	14,875,525
---	---	---	143,109
---	982,100	---	1,062,757
---	6,464	1,237,595	4,733,070
<u>16,554,348</u>	<u>9,519,667</u>	<u>4,934,070</u>	<u>52,931,677</u>
389,264,387	3,272,540	526,483	831,500,967
<u>389,264,387</u>	<u>3,272,540</u>	<u>526,483</u>	<u>831,500,967</u>
---	16,300,785	23,744,991	43,383,527
---	---	4,781,932	100,595,450
---	---	---	1,376,907
---	---	---	109,849,713
<u>---</u>	<u>16,300,785</u>	<u>28,526,923</u>	<u>255,205,597</u>
<u>\$ 405,818,735</u>	<u>\$ 29,092,992</u>	<u>\$ 33,987,476</u>	<u>\$ 1,139,638,241</u>