

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General Government	\$ 58,915,452	\$ 27,502,089	\$ 509,406	\$ 35,800
Hospital	28,408,000	---	---	---
Planning and Development	6,584,020	295,226	4,504,667	---
Public Works	40,891,577	5,878,034	4,672,505	48,807,261
Corrections	1,009,258	---	139,203	---
Health Services	58,867,774	10,823,283	20,483,223	31,923
Community Services	39,447,369	709,085	29,708,474	---
Law Enforcement	191,292,866	9,652,662	1,003,159	434,410
Judicial	77,119,835	24,987,093	4,339,136	---
Other Elected Officials	34,686,605	40,562,249	27,918	10,840
Education	442,353,584	---	---	---
Interest on debt	47,567,862	---	---	---
Total governmental activities	1,027,144,202	120,409,721	65,387,691	49,320,234
Business-type activities:				
Codes Enforcement	10,942,221	9,049,157	1,500,000	---
Fire Services	22,714,271	22,393,008	3,345	---
Corrections Center	56,725,927	39,524,862	---	---
Total business-type activities	90,382,419	70,967,027	1,503,345	---
Total primary government	\$ 1,117,526,621	\$ 191,376,748	\$ 66,891,036	\$ 49,320,234
Component units:				
Board of Education	\$ 1,264,632,520	\$ 4,184,952	\$ 769,464,200	\$ 21,415,501
Shelby County Health Care Corporation	448,956,231	336,614,844	72,444,000	---
Agricenter International	3,937,914	4,015,858	---	---
Emergency Communications District	13,768,765	10,502,125	---	---
Total component units	\$ 1,731,295,430	\$ 355,317,779	\$ 841,908,200	\$ 21,415,501

General revenues:
 Property taxes - levied for education
 Property taxes - levied for debt service
 Property taxes - levied for general government
 Sales taxes
 Business taxes
 Hotel/Motel/Car Rental taxes
 Wheel taxes
 Litigation taxes
 Beverage taxes
 Severance, Income, and Privilege taxes
 Gasoline taxes
 Grants and contributions not restricted for specific programs
 Payments from Shelby County
 Other local sources
 Unrestricted investment earnings
 Transfers, net
 Special item - capital asset impairment
 Total revenues and transfers
 Change in net position

Net position - June 30, 2016
 Restatement
 Net position - June 30, 2016, restated
 Net position - June 30, 2017

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

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (30,868,157)	\$ ---	\$ (30,868,157)	\$ ---
(28,408,000)	---	(28,408,000)	---
(1,784,127)	---	(1,784,127)	---
18,466,223	---	18,466,223	---
(870,055)	---	(870,055)	---
(27,529,345)	---	(27,529,345)	---
(9,029,810)	---	(9,029,810)	---
(180,202,635)	---	(180,202,635)	---
(47,793,606)	---	(47,793,606)	---
5,914,402	---	5,914,402	---
(442,353,584)	---	(442,353,584)	---
(47,567,862)	---	(47,567,862)	---
<u>(792,026,556)</u>	<u>---</u>	<u>(792,026,556)</u>	<u>---</u>
---	(393,064)	(393,064)	---
---	(317,918)	(317,918)	---
---	<u>(17,201,065)</u>	<u>(17,201,065)</u>	---
---	<u>(17,912,047)</u>	<u>(17,912,047)</u>	---
<u>(792,026,556)</u>	<u>(17,912,047)</u>	<u>(809,938,603)</u>	---
---	---	---	(469,567,867)
---	---	---	(39,897,387)
---	---	---	77,944
---	---	---	<u>(3,266,640)</u>
---	---	---	<u>(512,653,950)</u>
393,102,439	---	393,102,439	---
147,748,827	---	147,748,827	---
252,998,525	---	252,998,525	---
11,915,471	---	11,915,471	120,757,018
18,212,626	---	18,212,626	---
19,362,586	---	19,362,586	---
33,873,450	---	33,873,450	---
3,045,489	---	3,045,489	---
2,245,793	---	2,245,793	---
1,277,485	---	1,277,485	---
10,000,138	---	10,000,138	---
---	---	---	362,754,944
---	---	---	11,722,571
2,796,271	160,759	2,957,030	3,231,719
(9,919,776)	9,919,776	---	---
---	---	---	<u>(10,165,449)</u>
<u>886,659,324</u>	<u>10,080,535</u>	<u>896,739,859</u>	<u>488,300,803</u>
<u>94,632,768</u>	<u>(7,831,512)</u>	<u>86,801,256</u>	<u>(24,353,147)</u>
(547,174,695)	322,380	(546,852,315)	1,061,006,910
---	<u>(4,432,185)</u>	<u>(4,432,185)</u>	---
<u>(547,174,695)</u>	<u>(4,109,805)</u>	<u>(551,284,500)</u>	<u>1,061,006,910</u>
<u>\$ (452,541,927)</u>	<u>\$ (11,941,317)</u>	<u>\$ (464,483,244)</u>	<u>\$ 1,036,653,763</u>