

**CITY OF LAFOLLETTE
STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2018

Activities	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Governmental Activities:								
Administration and Finance	\$ 1,403,955	\$ 27,441	\$ 0	\$ 0	\$ (1,376,514)	\$ 0	\$ (1,376,514)	\$ 0
Codes Administration	6,829	8,546	0	0	1,717	0	1,717	0
Police Protection	2,146,492	197,613	28,294	0	(1,920,585)	0	(1,920,585)	0
Fire Protection	1,506,894	47,020	0	0	(1,459,874)	0	(1,459,874)	0
Animal and Infectious Disease Control	80,233	0	0	0	(80,233)	0	(80,233)	0
Streets and Highways and General Public Works	3,729,515	0	259,984	1,074,478	(2,395,053)	0	(2,395,053)	0
Fleet Maintenance	87,210	0	0	0	(87,210)	0	(87,210)	0
Sanitation	170,212	284,710	0	0	114,498	0	114,498	0
Recreation Center and Library	783,086	80,806	7,500	44,727	(650,053)	0	(650,053)	0
Interest and Administrative Fees on Long-Term Debt	56,826	0	0	0	(56,826)	0	(56,826)	0
Total Governmental Activities	9,971,252	646,136	295,778	1,119,205	(7,910,133)	0	(7,910,133)	0
Business-Type Activities:								
Electric Department	47,002,472	50,055,822	0	0	0	3,053,350	3,053,350	0
Water Department	6,616,618	6,714,959	0	0	0	98,341	98,341	0
Total Business-Type Activities	53,619,090	56,770,781	0	0	0	3,151,691	3,151,691	0
Total Primary Government	\$ 63,590,342	\$ 57,416,917	\$ 295,778	\$ 1,119,205	(7,910,133)	3,151,691	(4,758,442)	0
Component Unit								
Emergency Communications District	\$ 270,093	\$ 287,455	\$ 192,747	\$ 0	\$ 0	\$ 0	\$ 0	\$ 210,109
General Revenues:								
Taxes								
Property		1,556,388				0	1,556,388	0
Sales and Use		2,007,812				0	2,007,812	0
Wholesale Beer		268,126				0	268,126	0
Wholesale Wine		14,736				0	14,736	0
Business		181,783				0	181,783	0
Other Taxes		88,305				0	88,305	0
Intergovernmental Revenues		923,967				0	923,967	0
Interest		28,584				122,037	150,621	5,374
Miscellaneous Other Revenues		280,347				0	280,347	0
Transfers:								
In Lieu of Taxes		1,250,850				(1,250,850)	0	0
Capital Contributions:								
Contribution of Water/Wastewater Improvements		0				525,000	525,000	0
Total General Revenues, Transfers and Capital Contributions		6,600,898				(603,813)	5,997,085	5,374
Change in Net Position		(1,309,235)				2,547,878	1,238,643	215,483
Net Position, Beginning of Year - as Previously Reported		13,118,436				60,857,909	73,976,345	841,900
Restatement of Beginning Net Position (See Note 14)		(7,140)				41,852	34,712	0
Net Position, Beginning of Year - as Restated		13,111,296				60,899,761	74,011,057	841,900
Net Position, End of Year		\$ 11,802,061				\$ 63,447,639	\$ 75,249,700	\$ 1,057,383

The accompanying notes are an integral part of these financial statements.