

CITY OF LAFOLLETTE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

| Activities | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | | Component Unit Emergency Communications District |
|--|----------------------|-------------------------|--|--|---|-----------------------------|----------------------|---|
| | 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 | \$ 1,624,413 | \$ 27,414 | \$ 0 | \$ 100,000 | \$ (1,496,999) | \$ 0 | \$ (1,496,999) | \$ 0 |
| Codes Administration | 6,353 | 3,800 | 0 | 0 | (2,553) | 0 | (2,553) | 0 |
| Police Protection | 2,180,055 | 223,263 | 15,485 | 0 | (1,941,307) | 0 | (1,941,307) | 0 |
| Fire Protection | 1,569,108 | 44,174 | 0 | 0 | (1,524,934) | 0 | (1,524,934) | 0 |
| Animal and Infectious Disease Control | 87,966 | 0 | 0 | 0 | (87,966) | 0 | (87,966) | 0 |
| Streets and Highways and General Public Works | 1,835,104 | 0 | 251,890 | 530,054 | (1,053,160) | 0 | (1,053,160) | 0 |
| Fleet Maintenance | 91,263 | 0 | 0 | 0 | (91,263) | 0 | (91,263) | 0 |
| Sanitation | 196,971 | 285,899 | 0 | 0 | 88,928 | 0 | 88,928 | 0 |
| Recreation Center and Library | 761,955 | 87,871 | 6,675 | 1,754 | (665,655) | 0 | (665,655) | 0 |
| Interest and Administrative Fees on Long-Term Debt | 53,173 | 0 | 0 | 0 | (53,173) | 0 | (53,173) | 0 |
| Total Governmental Activities | 8,406,351 | 672,421 | 274,050 | 631,808 | (6,828,082) | 0 | (6,828,082) | 0 |
| Business-Type Activities: | | | | | | | | |
| Electric Department | 48,011,887 | 50,299,705 | 0 | 0 | 0 | 2,287,818 | 2,287,818 | 0 |
| Water Department | 6,703,684 | 6,787,229 | 0 | 0 | 0 | 83,545 | 83,545 | 0 |
| Total Business-Type Activities | 54,715,571 | 57,086,934 | 0 | 0 | 0 | 2,371,363 | 2,371,363 | 0 |
| Total Primary Government | \$ 63,121,932 | \$ 57,759,355 | \$ 274,050 | \$ 631,808 | (6,828,082) | 2,371,363 | (4,456,719) | 0 |
| Component Unit | | | | | | | | |
| Emergency Communications District | \$ 290,945 | \$ 310,158 | \$ 8,000 | \$ 0 | 0 | 0 | 0 | 27,213 |
| General Revenues: | | | | | | | | |
| Taxes | | | | | | | | |
| Property | | | | | 1,545,597 | 0 | 1,545,597 | 0 |
| Sales and Use | | | | | 1,979,088 | 0 | 1,979,088 | 0 |
| Wholesale Beer | | | | | 254,441 | 0 | 254,441 | 0 |
| Wholesale Wine | | | | | 14,139 | 0 | 14,139 | 0 |
| Business | | | | | 161,223 | 0 | 161,223 | 0 |
| Other Taxes | | | | | 97,396 | 0 | 97,396 | 0 |
| Intergovernmental Revenues | | | | | 919,521 | 0 | 919,521 | 0 |
| Interest | | | | | 48,452 | 142,331 | 190,783 | 12,323 |
| Miscellaneous Other Revenues | | | | | 323,522 | 0 | 323,522 | 0 |
| Transfers: | | | | | | | | |
| In Lieu of Taxes | | | | | 1,293,475 | (1,293,475) | 0 | 0 |
| Total General Revenues and Transfers | | | | | 6,636,854 | (1,151,144) | 5,485,710 | 12,323 |
| Change in Net Position | | | | | (191,228) | 1,220,219 | 1,028,991 | 39,536 |
| Net Position, Beginning of Year | | | | | 11,802,061 | 63,447,639 | 75,249,700 | 1,057,383 |
| Net Position, End of Year | | | | | \$ 11,610,833 | \$ 64,667,858 | \$ 76,278,691 | \$ 1,096,919 |

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