

CITY OF LAFOLLETTE, TENNESSEE
STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

	Program Revenues				Primary Government			Component Unit	Total Reporting Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Emergency Communications District	
								Net (Expense) Revenue and Changes in Net Position	
Functions/Programs									
Governmental Activities:									
Administration and Finance	\$ 1,509,070	\$ 26,357	\$ 0	\$ 0	\$ (1,482,713)	\$ 0	\$ (1,482,713)	\$ 0	\$ (1,482,713)
Codes Administration	4,913	7,679	0	0	2,766	0	2,766	0	2,766
Police Protection	1,904,459	197,183	57,435	0	(1,649,841)	0	(1,649,841)	0	(1,649,841)
Fire Protection	1,443,957	46,447	0	0	(1,397,510)	0	(1,397,510)	0	(1,397,510)
Animal and Infectious Disease Control	73,882	0	0	0	(73,882)	0	(73,882)	0	(73,882)
Streets and Highways and General Public Works	1,328,699	0	207,795	166,261	(952,643)	0	(952,643)	0	(952,643)
Fleet Maintenance	92,580	0	0	0	(92,580)	0	(92,580)	0	(92,580)
Sanitation	230,150	284,426	0	0	54,276	0	54,276	0	54,276
Recreation Center and Library	701,271	91,859	2,000	2,843	(604,569)	0	(604,569)	0	(604,569)
Interest and Administrative Fees on Long-Term Debt	31,375	0	0	0	(31,375)	0	(31,375)	0	(31,375)
Total Governmental Activities	<u>7,320,356</u>	<u>653,951</u>	<u>267,230</u>	<u>171,104</u>	<u>(6,228,071)</u>	<u>0</u>	<u>(6,228,071)</u>	<u>0</u>	<u>(6,228,071)</u>
Business-Type Activities:									
Electric Department	45,635,785	47,816,107	0	(152,270)	0	2,028,052	2,028,052	0	2,028,052
Water Department	6,542,333	6,546,942	0	0	0	4,609	4,609	0	4,609
Total Business-Type Activities	<u>52,178,118</u>	<u>54,363,049</u>	<u>0</u>	<u>(152,270)</u>	<u>0</u>	<u>2,032,661</u>	<u>2,032,661</u>	<u>0</u>	<u>2,032,661</u>
Total Primary Government	<u>\$ 59,498,474</u>	<u>\$ 55,017,000</u>	<u>\$ 267,230</u>	<u>\$ 18,834</u>	<u>(6,228,071)</u>	<u>2,032,661</u>	<u>(4,195,410)</u>	<u>0</u>	<u>(4,195,410)</u>
Component Unit									
Emergency Communications District	\$ 239,643	\$ 291,562	\$ 50,000	\$ 0	0	0	0	101,919	101,919
General Revenues:									
Taxes									
Property					1,635,804	0	1,635,804	0	1,635,804
Sales and Use					1,944,728	0	1,944,728	0	1,944,728
Wholesale Beer					289,152	0	289,152	0	289,152
Wholesale Wine					10,879	0	10,879	0	10,879
Business					174,192	0	174,192	0	174,192
Other Taxes					82,324	0	82,324	0	82,324
Intergovernmental Revenues					935,007	0	935,007	0	935,007
Interest					15,143	17,841	32,984	1,973	34,957
Miscellaneous Other Revenues					315,142	0	315,142	0	315,142
Transfers:									
In Lieu of Taxes					1,237,674	(1,237,674)	0	0	0
Capital Contributions:					0	781,546	781,546	0	781,546
Contribution of Water/Wastewater Improvements					6,640,045	(438,287)	6,201,758	1,973	6,203,731
Total General Revenues, Transfers and Capital Contributions					411,974	1,594,374	2,006,348	103,892	2,110,240
Change in Net Position					12,706,462	59,263,535	71,969,997	738,008	72,708,005
Net Position, Beginning of Year					\$ 13,118,436	\$ 60,857,909	\$ 73,976,345	\$ 841,900	\$ 74,818,245
Net Position, End of Year									

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