CITY OF LAFOLLETTE, TENNESSEE

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Roster of Publicly Elected Officials and Management Officials	1
FINANCIAL SECTION	
Independent Auditor's Report	2-3
Management's Discussion and Analysis	
Basic Financial Statements:	
Statement of Net Position	15-16
Statement of Activities	
Balance Sheet - Governmental Funds	
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	
Budgetary Comparison Statement - General Fund (Original and Final Budget)	22
General Fund – Detailed Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	23-29
Balance Sheet - Proprietary Funds	30-31
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	32
Statement of Cash Flows - Proprietary Funds	33-34
Notes to Financial Statements	35-62
REQUIRED SUPPLEMENTARY INFORMATION SECTION	
Schedule of Changes in the Governmental Funds Net Pension Liability and Related Ratios	63
Schedule of Governmental Funds Pension Contributions Based on Participation in the Public Employee Pension Plan of TCRS	
Schedule of Funding Progress - Pension Plan and Post-Retirement Plan	
Schedule of Required Pension Contributions - Board of Public Utilities	
Schedule of Funding Progress - Board of Public Utilities - Post-Retirement Plan	67
SUPPLEMENTARY INFORMATION SECTION	
Combining Balance Sheets - Nonmajor Governmental Funds	68
Combining Statements of Revenues, Expenditures, and	
Changes in Fund Balances - Nonmajor Governmental Funds	69
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Nonmajor Governmental Funds:	
Drug Fund	70
State Street Aid Fund	71
Special Police Fund	
Capital Projects Fund	
Schedule of Expenditures of Federal Awards and State Financial Assistance	
Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance	75

CITY OF LAFOLLETTE, TENNESSEE

TABLE OF CONTENTS (Continued)

	Page
OTHER INFORMATION SECTION	
Schedule of Loans and Capital Leases - Governmental Funds	76
Schedule of Debt Service Requirements - Proprietary Funds	77 70
Schedule of Property Tax Information	70
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Schedules of Utility Bates and Alexander 6.0	
Schedules of Utility Rates and Number of Customers	80
AWWA Water Audit Reporting Worksheet for the Year Ended June 30, 2016	81-83
the real Ended Julie 30, 2010	84-85
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	
Independent Auditor's Poport on Compliance for and Maria Torrior	86-87
Independent Auditor's Report on Compliance for each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	2.2
Schedule of Findings and Quarties at Quart	88-89
Schedule of Findings and Questioned Costs	90-91
Schedule of Disposition of Prior Year Findings	92