

OTHER INFORMATION SECTION

CITY OF LAFOLLETTE, TENNESSEE
SCHEDULE OF LOANS AND CAPITAL LEASES
GOVERNMENTAL FUNDS

June 30, 2016

	Tennessee Municipal Bond Fund Series 2010		Tennessee Municipal Bond Fund Series 2011		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 152,000	\$ 21,491	\$ 119,000	\$ 3,736	\$ 271,000	\$ 25,227
2018	157,000	16,949	0	0	157,000	16,949
2019	161,000	12,274	0	0	161,000	12,274
2020	166,000	7,468	0	0	166,000	7,468
2021	171,000	2,514	0	0	171,000	2,514
	<u>\$ 807,000</u>	<u>\$ 60,696</u>	<u>\$ 119,000</u>	<u>\$ 3,736</u>	<u>\$ 926,000</u>	<u>\$ 64,432</u>

**CITY OF LAFOLLETTE - BOARD OF PUBLIC UTILITIES -
ELECTRIC DEPARTMENT**

SCHEDULE OF DEBT SERVICE REQUIREMENTS

June 30, 2016

	Series 2004		Series 2006		Series 2008		Series 2014A		Series 2015A		Series 2015B		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 438,883	\$ 47,476	\$ 405,000	\$ 86,631	\$ 76,839	\$ 16,441	\$ 1,230,000	\$ 195,250	\$ 380,000	\$ 112,200	\$ 250,000	\$ 86,876	\$ 2,780,722	\$ 544,874
2018	449,129	47,360	426,000	91,210	79,453	17,295	1,230,000	170,650	380,000	104,600	255,000	81,876	2,819,562	512,991
2019	460,229	41,926	447,000	86,055	82,066	16,318	1,255,000	146,050	380,000	97,000	260,000	76,776	2,884,295	464,125
2020	471,330	36,357	469,000	80,647	85,202	15,308	215,000	120,950	1,490,000	89,400	265,000	71,576	2,995,532	414,238
2021	482,430	30,654	493,000	74,972	88,339	14,260	220,000	116,650	1,490,000	59,600	270,000	66,276	3,043,769	362,412
2022	494,384	24,817	517,000	69,006	91,475	13,174	225,000	112,250	1,490,000	29,800	275,000	60,876	3,092,859	309,923
2023	506,338	18,835	543,000	62,751	94,611	12,049	225,000	107,750	0	0	280,000	55,376	1,648,949	256,761
2024	519,146	12,708	570,000	56,180	97,748	10,885	235,000	103,251	0	0	285,000	48,776	1,706,894	232,800
2025	531,101	6,426	599,000	49,283	101,407	9,683	240,000	97,963	0	0	290,000	44,076	1,761,508	207,431
2026	0	0	629,000	42,035	104,543	8,435	245,000	91,962	0	0	295,000	38,276	1,273,543	180,708
2027	0	0	660,000	34,425	108,202	7,149	250,000	85,838	0	0	300,000	32,081	1,318,202	159,493
2028	0	0	693,000	26,439	112,384	5,819	260,000	78,962	0	0	310,000	24,956	1,375,384	136,176
2029	0	0	728,000	18,053	116,043	4,436	265,000	71,815	0	0	315,000	17,206	1,424,043	111,510
2030	0	0	764,000	9,244	120,224	3,009	275,000	63,862	0	0	325,000	8,938	1,484,224	85,063
2031	0	0	0	0	124,405	1,530	280,000	54,925	0	0	0	0	404,405	56,455
2032	0	0	0	0	0	0	290,000	45,825	0	0	0	0	290,000	45,825
2033	0	0	0	0	0	0	300,000	35,675	0	0	0	0	300,000	35,675
2034	0	0	0	0	0	0	310,000	24,425	0	0	0	0	310,000	24,425
2035	0	0	0	0	0	0	320,000	12,800	0	0	0	0	320,000	12,800
	\$ 4,352,970	\$ 266,559	\$ 7,943,000	\$ 786,931	\$ 1,482,941	\$ 155,791	\$ 7,870,000	\$ 1,736,853	\$ 5,610,000	\$ 492,600	\$ 3,975,000	\$ 714,941	\$ 31,233,911	\$ 4,153,675

**CITY OF LAFOLLETTE - BOARD OF PUBLIC UTILITIES -
WATER DEPARTMENT**

SCHEDULE OF DEBT SERVICE REQUIREMENTS

June 30, 2016

	2003 Series		2004 Series		2005 Series		2008 Series		2012 Series		2014A Series		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$ 57,000	\$ 5,357	\$ 75,117	\$ 8,126	\$ 388,188	\$ 44,688	\$ 70,161	\$ 15,012	\$ 31,176	\$ 43,284	\$ 40,000	\$ 10,100	\$ 714,944	\$ 130,133
2017														
2018	59,000	5,168	76,871	8,106	391,308	41,568	72,547	15,792	31,965	42,495	40,000	9,300	725,372	125,616
2019	61,000	4,366	78,771	7,176	394,440	38,436	74,934	14,900	32,773	41,687	40,000	8,500	735,982	117,869
2020	62,000	3,536	80,670	6,223	397,608	35,268	77,798	13,978	33,602	40,858	40,000	7,700	746,127	109,982
2021	64,000	2,693	82,570	5,247	400,800	32,076	80,661	13,021	34,452	40,008	40,000	6,900	757,319	101,976
2022	66,000	1,822	84,616	4,247	404,028	28,848	83,525	12,029	35,323	39,137	40,000	6,100	768,719	93,824
2023	68,000	925	86,662	3,224	407,268	25,608	86,389	11,002	36,216	38,244	40,000	5,300	780,156	85,550
2024	0	0	88,854	2,175	410,544	22,332	89,252	9,939	37,132	37,328	45,000	4,500	726,799	77,125
2025	0	0	90,899	1,101	413,832	19,044	92,593	8,841	38,071	36,389	45,000	3,488	736,811	69,315
2026	0	0	0	0	417,156	15,720	95,457	7,702	39,034	35,426	45,000	2,362	629,737	61,290
2027	0	0	0	0	420,504	12,372	98,798	6,528	40,021	34,439	45,000	1,238	604,323	54,577
2028	0	0	0	0	423,888	8,988	102,616	5,313	41,033	33,427	0	0	567,537	47,728
2029	0	0	0	0	427,284	5,592	105,957	4,051	42,071	32,389	0	0	575,312	42,032
2030	0	0	0	0	430,716	2,160	109,776	2,747	43,134	31,326	0	0	583,626	36,233
2031	0	0	0	0	35,872	0	113,595	1,396	44,225	30,235	0	0	193,692	31,631
2032	0	0	0	0	0	0	0	0	45,344	29,116	0	0	45,344	29,116
2033	0	0	0	0	0	0	0	0	46,490	27,970	0	0	46,490	27,970
2034	0	0	0	0	0	0	0	0	47,666	26,794	0	0	47,666	26,794
2035	0	0	0	0	0	0	0	0	48,871	25,589	0	0	48,871	25,589
2036	0	0	0	0	0	0	0	0	50,107	24,353	0	0	48,871	25,589
2037	0	0	0	0	0	0	0	0	51,374	23,086	0	0	50,107	24,353
2038	0	0	0	0	0	0	0	0	52,674	21,786	0	0	51,374	23,086
2039	0	0	0	0	0	0	0	0	54,006	20,454	0	0	52,674	21,786
2040	0	0	0	0	0	0	0	0	55,371	19,089	0	0	54,006	20,454
2041	0	0	0	0	0	0	0	0	56,772	17,688	0	0	55,371	19,089
2042	0	0	0	0	0	0	0	0	58,207	16,253	0	0	56,772	17,688
2043	0	0	0	0	0	0	0	0	59,679	14,781	0	0	58,207	16,253
2044	0	0	0	0	0	0	0	0	61,188	13,272	0	0	59,679	14,781
2045	0	0	0	0	0	0	0	0	62,736	11,724	0	0	61,188	13,272
2046	0	0	0	0	0	0	0	0	64,322	10,138	0	0	62,736	11,724
2047	0	0	0	0	0	0	0	0	65,949	8,511	0	0	64,322	10,138
2048	0	0	0	0	0	0	0	0	67,617	6,843	0	0	65,949	8,511
2049	0	0	0	0	0	0	0	0	69,327	5,134	0	0	67,617	6,843
2050	0	0	0	0	0	0	0	0	71,080	3,380	0	0	69,327	5,134
2051	0	0	0	0	0	0	0	0	72,877	1,583	0	0	71,080	3,380
2052	0	0	0	0	0	0	0	0	23,686	120	0	0	72,877	1,583
	\$ 437,000	\$ 23,967	\$ 745,030	\$ 45,625	\$ 5,763,436	\$ 332,170	\$ 1,354,059	\$ 142,251	\$ 1,746,571	\$ 884,336	\$ 460,000	\$ 65,488	\$ 11,031,799	\$ 1,512,545

* - Assuming principal amounts were fully drawn.

See Independent Auditor's Report.

CITY OF LAFOLLETTE, TENNESSEE
SCHEDULE OF PROPERTY TAX INFORMATION

For the Year Ended June 30, 2016

Changes in Taxes Receivable:

	Current Year	Prior Years	Total
Balance at Beginning of Year	\$ 0	\$ 1,835,755	\$ 1,835,755
Add: Fiscal Year 2016 Taxes Levied	1,577,153	0	1,577,153
Less: Taxes Collected	0	(1,680,076)	(1,680,076)
Allowance for Uncollectible Accounts	1,577,153	155,679	1,732,832
	(8,960)	(118,982)	(127,942)
Balance at End of Year	<u>\$ 1,568,193</u>	<u>\$ 36,697</u>	<u>\$ 1,604,890</u>

TAX ASSESSMENTS AND UNPAID BALANCES

Tax Year	Assessed Value	Tax Rate Per \$100.00	Taxes Assessed	Adjustments, Collections, Releases and Abatements In Prior Years	Adjustments, Collections, Releases and Abatements In Current Year	Unpaid Balances
2016	\$ 132,533,866	1.19	\$ 1,577,153	0	0	\$ 1,577,153
2015	129,692,521	1.19	1,543,341	0	1,433,242	110,099
2014	126,279,076	1.19	1,502,721	1,315,528	145,717	41,476
2013	124,821,176	1.19	1,485,372	1,414,128	71,244	0
2012	125,595,418	1.19	1,494,585	1,476,096	18,489	0
2011	119,799,288	1.19	1,425,612	1,425,612	0	0
2010	118,890,587	1.19	1,414,798	1,413,302	1,496	0
2009	101,320,365	1.39	1,408,353	1,397,090	7,976	3,287
2008	100,142,171	1.39	1,391,976	1,390,599	1,377	0
2007	99,998,516	1.39	1,389,979	1,388,945	770	264
2006	100,216,698	1.39	1,393,012	1,390,381	2,078	553
						<u>\$ 1,732,832</u>

Property taxes unpaid for periods prior to 2005 have been filed with the Campbell County Circuit Court Clerk.

See Independent Auditor's Report.

CITY OF LAFOLLETTE, TENNESSEE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SOLID WASTE MANAGEMENT FUND

For the Year Ended June 30, 2016

	Final Budget *	Actual	Variance- Favorable (Unfavorable)
REVENUES:			
Interest Income	\$ 0	\$ 56	\$ 56
Total Revenues	<u>0</u>	<u>56</u>	<u>56</u>
EXPENDITURES:			
Sanitation:			
Repair and Maintenance - Vehicle	0	0	0
Vehicle Parts and Supplies	10,300	8,742	1,558
Total Sanitation Expenditures	<u>10,300</u>	<u>8,742</u>	<u>1,558</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,300)</u>	<u>(8,686)</u>	<u>1,614</u>
OTHER FINANCING SOURCES:			
Transfer from General Fund	8,500	8,500	0
Net Other Financing Sources	<u>8,500</u>	<u>8,500</u>	<u>0</u>
CHANGES IN FUND BALANCE	(1,800)	(186)	1,614
FUND BALANCE - BEGINNING OF YEAR	<u>30,878</u>	<u>30,878</u>	<u>0</u>
FUND BALANCE - END OF YEAR	<u>\$ 29,078</u>	<u>\$ 30,692</u>	<u>\$ 1,614</u>

* There were no changes from the original budget to the final budget.

CITY OF LAFOLLETTE, TENNESSEE
SCHEDULES OF UTILITY RATES AND NUMBER OF CUSTOMERS

June 30, 2016

ELECTRIC DEPARTMENT

Residential - Schedule RS	
Customer Charge	\$ 16.35
Energy Charge Per kWh	0.10045
General Power - Schedule GSA	
Part 1	
Customer Charge	26.88
Energy Charge Per kWh	0.11819
Part 2	
Customer Charge	101.46
Demand Charges:	
First 50 kW	0.00
Excess Over 50 kW	15.72
Energy Charges:	
First 15,000 kWh	0.11858
Additional kWh	0.06589
Part 3	
Customer Charge	355.12
Demand Charges:	
First 1,000 kW	15.82
Next 1,500 kW	20.40
Excess of Higher of 2,500 kW or Contract Demand	40.80
Energy Charge Per kWh	0.06589
Outdoor Lighting - Schedule LS	
Customer Charge	26.88
Energy Charge Per kWh	0.07219
General Power - Schedule GSB	
Customer Charge	1,500.00
Demand Charges:	
Onpeak	10.12
Excess Offpeak	4.92
Excess Over Contract	10.12
Energy Charge	
Onpeak	0.08946
Offpeak First 200 hours	0.06622
Offpeak Next 200 hours	0.02316
Offpeak Additional kWh	0.01989
General Power - Schedule GSC	
Customer Charge	1,500.00
Demand Charges:	
Onpeak	10.12
Excess Offpeak	4.31
Excess Over Contract	10.12

CITY OF LAFOLLETTE, TENNESSEE

SCHEDULES OF UTILITY RATES AND NUMBER OF CUSTOMERS (Continued)

June 30, 2016

ELECTRIC DEPARTMENT (Continued)

Energy Charge	
Onpeak	0.08946
Offpeak First 200 hours	0.06622
Offpeak Next 200 hours	0.02306
Offpeak Additional kWh	0.01989
General Power - Schedule GSD	
Customer Charge	1,500.00
Demand Charges:	
Onpeak	10.12
Excess Offpeak	4.30
Excess Over Contract	10.12
Energy Charge	
Onpeak	0.08946
Offpeak First 200 hours	0.06622
Offpeak Next 200 hours	0.02200
Offpeak Additional kWh	0.01989

Customers - As of June 30, 2016 the total number of customers was 21,990.

CITY OF LAFOLLETTE, TENNESSEE
SCHEDULES OF UTILITY RATES AND NUMBER OF CUSTOMERS (Continued)

June 30, 2016

WATER DEPARTMENT

WATER CHARGES - WITHIN CITY LIMITS

First	1,500 Gallons	\$15.15 Minimum Monthly Bill
Next	8,500 Gallons	4.89 Per Thousand Gallons
Over	10,000 Gallons	3.93 Per Thousand Gallons

WATER CHARGES - OUTSIDE CITY LIMITS

First	1,500 Gallons	\$23.83 Minimum Monthly Bill
Next	8,500 Gallons	8.15 Per Thousand Gallons
Over	10,000 Gallons	6.54 Per Thousand Gallons

SEWER CHARGES - WITHIN CITY LIMITS

First	1,500 Gallons	\$28.73 Minimum Monthly Bill
Over	1,500 Gallons	5.95 Per Thousand Gallons

SEWER CHARGES - OUTSIDE CITY LIMITS

First	1,500 Gallons	\$35.79 Minimum Monthly Bill
Over	1,500 Gallons	9.87 Per Thousand Gallons

CUSTOMERS

As of June 30, 2016, the number of customers was as follows:

Water	9,739
Wastewater	3,534

AWWA Free Water Audit Software: Reporting Worksheet

WAS v5.0

American Water Works Association.



- ? [Click to access definition](#)
- + [Click to add a comment](#)

Water Audit Report for: **LaFollette Utilities Board (0000374)**
 Reporting Year: **2016** | **7/2015 - 6/2016**

Please enter data in the white cells below. Where available, metered values should be used; if metered values are unavailable please estimate a value. Indicate your confidence in the accuracy of the input data by grading each component (n/a or 1-10) using the drop-down list to the left of the input cell. Hover the mouse over the cell to obtain a description of the grades

All volumes to be entered as: MILLION GALLONS (US) PER YEAR

To select the correct data grading for each input, determine the highest grade where the utility meets or exceeds all criteria for that grade and all grades below it.

Master Meter and Supply Error Adjustments

WATER SUPPLIED

		←----- Enter grading in column 'E' and 'J' ----->				Pcnt:	Value:	
Volume from own sources:	+ ?	9	635.339	MG/Yr	+ ?	7	1.00%	20.272
Water imported:	+ ?	9	0.000	MG/Yr	+ ?			
Water exported:	+ ?	10	0.000	MG/Yr	+ ?			

Enter negative % or value for under-registration
 Enter positive % or value for over-registration

WATER SUPPLIED: **629.049** MG/Yr

AUTHORIZED CONSUMPTION

Billed metered:	+ ?	10	415.595	MG/Yr
Billed unmetered:	+ ?	10	0.050	MG/Yr
Unbilled metered:	+ ?	9	16.131	MG/Yr
Unbilled unmetered:	+ ?	9	7.863	MG/Yr

Default option selected for Unbilled unmetered - a grading of 5 is applied but not displayed

AUTHORIZED CONSUMPTION: **439.639** MG/Yr

Click here: ? for help using option buttons below

Pcnt: Value:

Use buttons to select percentage of water supplied OR value

WATER LOSSES (Water Supplied - Authorized Consumption)

189.409 MG/Yr

Apparent Losses

Unauthorized consumption:	+ ?	10	1.573	MG/Yr
---------------------------	-----	----	-------	-------

Default option selected for unauthorized consumption - a grading of 5 is applied but not displayed

Customer metering inaccuracies:	+ ?	9	0.000	MG/Yr
Systematic data handling errors:	+ ?	5	1.039	MG/Yr

Default option selected for Systematic data handling errors - a grading of 5 is applied but not displayed

Apparent Losses: **2.612** MG/Yr

Pcnt: Value:

Real Losses (Current Annual Real Losses or CARL)

Real Losses = Water Losses - Apparent Losses: **186.798** MG/Yr

WATER LOSSES: **189.409** MG/Yr

NON-REVENUE WATER

NON-REVENUE WATER: **213.404** MG/Yr

= Water Losses + Unbilled Metered + Unbilled Unmetered

SYSTEM DATA

Length of mains:	+ ?	9	700.0	miles
Number of active AND inactive service connections:	+ ?	10	9,931	
Service connection density:	?		14	conn./mile main

Are customer meters typically located at the curbstops or property line? (length of service line, beyond the property boundary, that is the responsibility of the utility)

Average length of customer service line: + ? 9 0.0 ft

Average length of customer service line has been set to zero and a data grading score of 10 has been applied

Average operating pressure: + ? 9 125.0 psi

COST DATA

Total annual cost of operating water system:	+ ?	10	\$4,103,288	\$/Year
Customer retail unit cost (applied to Apparent Losses):	+ ?	10	\$13.04	\$/1000 gallons (US)
Variable production cost (applied to Real Losses):	+ ?	10	\$551.07	\$/Million gallons <input type="checkbox"/> Use Customer Retail Unit Cost to value real losses

WATER AUDIT DATA VALIDITY SCORE:

***** YOUR SCORE IS: 90 out of 100 *****

A weighted scale for the components of consumption and water loss is included in the calculation of the Water Audit Data Validity Score

PRIORITY AREAS FOR ATTENTION:

Based on the information provided, audit accuracy can be improved by addressing the following components:

- 1: Volume from own sources
- 2: Unauthorized consumption
- 3: Systematic data handling errors



**AWWA Free Water Audit Software:
System Attributes and Performance Indicators**

WAS v5.0

American Water Works Association.

Water Audit Report for:
 Reporting Year:

*** YOUR WATER AUDIT DATA VALIDITY SCORE IS: 90 out of 100 ***

System Attributes:

Apparent Losses:	<input type="text" value="2.612"/>	MG/Yr
+ Real Losses:	<input type="text" value="186.798"/>	MG/Yr
= Water Losses:	<input type="text" value="189.409"/>	MG/Yr

? Unavoidable Annual Real Losses (UARL): MG/Yr

Annual cost of Apparent Losses:

Annual cost of Real Losses:

Valued at **Variable Production Cost**
 Return to Reporting Worksheet to change this assumption

Performance Indicators:

Financial: { Non-revenue water as percent by volume of Water Supplied:
 Non-revenue water as percent by cost of operating system: Real Losses valued at Variable Production Cost

Operational Efficiency: { Apparent Losses per service connection per day: gallons/connection/day
 Real Losses per service connection per day: gallons/connection/day
 Real Losses per length of main per day*: gallons/mile/day
 Real Losses per service connection per day per psi pressure: gallons/connection/day/psi

From Above, Real Losses = Current Annual Real Losses (CARL): million gallons/year

? Infrastructure Leakage Index (ILI) [CARL/UARL]:

* This performance indicator applies for systems with a low service connection density of less than 32 service connections/mile of pipeline