CITY OF LAFOLLETTE, TENNESSEE

TABLE OF CONTENTS

	rayı
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	17
Balance Sheet - Governmental Funds	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	19
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	21
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 Net Pension Liability and Related Ratios	63
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS	
Schedule of Funding Progress - Post-Retirement Plan	
Schedule of Required Pension Contributions - Board of Public Utilities	
Schedule of Funding Progress - Board of Public Utilities - Post-Retirement Plan	
SUPPLEMENTARY INFORMATION SECTION	
Combining Balance Sheets - Nonmajor Governmental Funds	68
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -	09
Nonmajor Governmental Funds:	
Drug Fund	
State Street Aid Fund	
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 Activities	76
Schedule of Debt Service Requirements - Proprietary Funds	77-78
Schedule of Property Tax Information	79
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Solid Waste Management Fund	80
Schedules of Utility Rates and Number of Customers	81-83
AWWA Water Audit Reporting Worksheet for the Year Ended June 30, 2017	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	86-87
Schedule of Findings and Responses	88
Schedule of Disposition of Prior Year Findings Corrective Action Plan	90