

CITY OF CHATTANOOGA, TENNESSEE

CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Letter from Mayor Andy Berke	Intro 1
City Council	Intro 2
Finance Administrator's Letter of Transmittal	Intro 3
Certificate of Achievement for Excellence in Financial Reporting	Intro 11
City Officials	Intro 12
Organization Chart	Intro 13
FINANCIAL SECTION	
Report of Independent Certified Public Accountants	i
Management's Discussion and Analysis	iv
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	A-1
Statement of Activities	A-2
Fund Financial Statements	
Governmental Fund Financial Statements	
Balance Sheet	A-4
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	A-5
Statement of Revenues, Expenditures, and Changes in Fund Balances	A-6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-7
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	A-8
Proprietary Fund Financial Statements	
Statement of Net Position	A-9
Statement of Revenues, Expenses, and Changes in Net Position	A-11
Statement of Cash Flows	A-12
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position	A-14
Statement of Changes in Fiduciary Net Position	A-15
Component Units Financial Statements	
Combining Statement of Net Position	A-16
Combining Statement of Activities	A-17
Notes to Basic Financial Statements	A-18

CITY OF CHATTANOOGA, TENNESSEE

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

Schedules of Required Supplementary Information:

Public Employee Retirement Systems –	
Schedule of Funding Progress	B-1
Schedule of Employer Contributions	B-2
Schedule of Changes in the City's Net Pension Liability and Related Ratio – General Pension Plan	B-3
Schedule of Changes in the City's Net Pension Liability and Related Ratio – Fire and Police Pension Fund	B-4
Schedule of City Contributions General Pension Plan	B-5
Schedule of City Contributions Fire and Police Pension Fund	B-6
Schedule of Investment Returns	B-7

OTHER SUPPLEMENTARY INFORMATION

Combining Financial Statements

Combining Balance Sheet – Nonmajor Governmental Funds	C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	C-3
Combining Statement of Revenues, Expenses and Changes in Net Position – Component Units	C-5
Combining Statement of Cash Flows – Component Units	C-6

Budgetary Comparison Schedules

General Fund	D-1
Special Revenue Funds	
Downtown Development Fund	D-12
Human Services Program Fund	D-13
Narcotics Program Fund	D-14
State Street Aid Fund	D-15
Community Development Fund	D-16
Hotel/Motel Tax Fund	D-17
River Pier Garage Fund	D-18
Regional Planning Agency Fund	D-19
Air Pollution Control Fund	D-20
Scenic Cities Beautiful Commission Fund	D-21
Tennessee Valley Regional Communications Fund	D-22
Debt Service Fund	D-23

Financial Schedules

Schedule of Investments by Funds	E-1
Combined Schedule of Changes in Taxes Receivable	E-2
Summary Schedule of Debt Service Requirements to Maturity	E-3
Analysis of General Obligation Debt	E-5
Analysis of Revenue Bonds and Other Debt	E-8
Schedule of Bonds, Notes, and Capital Leases Payable – by Fiscal Year	E-10

CITY OF CHATTANOOGA, TENNESSEE

CONTENTS

STATISTICAL SECTION (Unaudited)

Changes in Net Position	F-1
Net Position by Component	F-3
Governmental Activities Tax Revenue by Source	F-5
Fund Balances of Governmental Funds	F-6
Changes in Fund Balances of Governmental Funds	F-7
Assessed and Estimated Actual Value of Taxable Property	F-9
Property Tax Rates – Direct and Overlapping Governments	F-10
Principal Property Taxpayers	F-11
Property Tax Levies and Collections	F-12
Property Value and Construction Permits	F-13
General Fund Intergovernmental Revenue	F-14
EPB Utility Rate Structure and Number of Customers	F-15
Ratios of Outstanding Debt by Type	F-16
Ratios of General Bonded Debt Outstanding	F-17
Direct and Overlapping Governmental Activities Debt	F-19
Legal Debt Margin Information	F-20
Historical Debt Ratios	F-22
Revenue Bond Coverage	F-24
Demographic and Economic Statistics	F-25
Principal Employers	F-26
Full-Time Equivalent City Government Positions by Function	F-27
Operating Indicators by Functions	F-28
Capital Asset Statistics by Functions	F-29
Employment and Unemployment	F-30
Other Receipts	F-31
Capital Improvement Plan	F-32

SINGLE AUDIT SECTION

Schedule of Expenditures of Federal and State Awards	G-1
Notes to Schedule of Expenditures of Federal and State Awards	G-7
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 <i>Government Auditing Standards</i>	G-8
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	G-10
Schedule of Findings and Questioned Costs	G-12
Schedule of Prior Audit Findings	G-14