

Exhibit D-1

Anderson County, Tennessee
Statement of Net Assets
Proprietary Funds
June 30, 2012

	Business-type Activities <u>Major</u> Enterprise Fund <u>Ambulance Service Fund</u>	Governmental Activities <u>Internal</u> Service Fund Employee Health Insurance Fund
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 0	\$ 168,005
Equity in Pooled Cash and Investments	951,659	0
Investments	0	18,465
Accounts Receivable	1,786,018	126,296
Allowance for Uncollectibles	(665,543)	0
Due from Other Funds	0	150,983
Total Current Assets	<u>\$ 2,072,134</u>	<u>\$ 463,749</u>
Noncurrent Assets:		
Capital Assets:		
Assets Not Depreciated:		
Land	\$ 82,950	\$ 0
Assets Net of Accumulated Depreciation:		
Ambulance Service Operations	1,320,659	0
Total Noncurrent Assets	<u>\$ 1,403,609</u>	<u>\$ 0</u>
Total Assets	<u>\$ 3,475,743</u>	<u>\$ 463,749</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 55,462	\$ 137,845
Accrued Payroll	101,097	0
Payroll Deductions Payable	37,724	0
Due to Other Funds	282,198	0
Accrued Leave - Current	50,562	0
Other Current Liabilities	0	329,590
Total Current Liabilities	<u>\$ 527,043</u>	<u>\$ 467,435</u>
Noncurrent Liabilities:		
Accrued Leave - Long-term	\$ 2,661	\$ 0
Advances from Other Funds	381,935	0
Other Postemployment Benefits	5,034	0
Total Noncurrent Liabilities	<u>\$ 389,630</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 916,673</u>	<u>\$ 467,435</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	\$ 1,403,609	\$ 0
Unrestricted	<u>1,155,461</u>	<u>(3,686)</u>
Net Assets (Deficit)	<u>\$ 2,559,070</u>	<u>\$ (3,686)</u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-2

Anderson County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	Business-type Activities	Governmental Activities
	Major Enterprise Fund	Internal Service Fund Employee Health Insurance Fund
	Ambulance Service Fund	
<u>Operating Revenues</u>		
Charges for Services	\$ 5,536,443	\$ 3,412,176
Other Local Revenues	985	0
Total Operating Revenues	<u>\$ 5,537,428</u>	<u>\$ 3,412,176</u>
<u>Operating Expenses</u>		
Salaries	\$ 2,805,856	\$ 0
Fringe Benefits	852,212	0
Communications	35,016	0
Data Processing Services	2,850	0
Dues and Memberships	540	0
Laundry Service	22,567	0
Maintenance and Repair Services - Buildings	6,949	0
Maintenance and Repair Services - Equipment	2,460	0
Maintenance and Repair Services - Vehicles	122,314	0
Pest Control	1,260	0
Postal Charges	706	0
Printing, Stationery, and Forms	1,713	0
Rental Expense	8,100	0
Travel	2,345	0
Tuition	2,468	0
Disposal Fees	1,138	0
Other Contracted Services	468,008	0
Custodial Supplies	7,252	0
Drugs and Medical Supplies	228,736	0
Duplicating Supplies	819	0
Gasoline	213,874	0
Natural Gas	3,878	0
Office Supplies	1,802	0
Tires and Tubes	18,308	0
Uniforms	25,588	0
Utilities	24,893	0
Supplies and Materials	17,447	0
Liability Insurance	25,000	0

(Continued)

Exhibit D-2

Anderson County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Assets
Proprietary Funds (Cont.)

	Business-type Activities	Governmental Activities
	Major Enterprise Fund	Internal Service Fund
	Ambulance Service Fund	Employee Health Insurance Fund
<u>Operating Expenses (Cont.)</u>		
Trustee's Commission	\$ 60,489	\$ 0
Vehicle and Equipment Insurance	26,055	0
Workers' Compensation Insurance	211,489	0
Depreciation	232,369	0
Loss on Disposal of Property	6,031	0
Staff Development	22,246	0
Building Improvements	11,492	0
Communication Equipment	23,109	0
Data Processing Equipment	11,198	0
Furniture and Fixtures	7,852	0
Motor Vehicles	1,630	0
Building Purchases	3,000	0
Other Equipment	2,080	0
Other Charges	565	40
Medical and Dental Services	0	2,813,256
Other Contracted Services	0	156,024
Excess Risk Insurance	0	662,119
Total Operating Expenses	<u>\$ 5,523,704</u>	<u>\$ 3,631,439</u>
Operating Income (Loss)	<u>\$ 13,724</u>	<u>\$ (219,263)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Investment Income	\$ 0	\$ 220
Total Nonoperating Revenues (Expenses)	<u>\$ 0</u>	<u>\$ 220</u>
Income(Loss) Before Transfers	\$ 13,724	\$ (219,043)
Transfers In (Out)	0	200,000
Capital Contribution - Primary Government	1,812	0
Change in Net Assets	<u>\$ 15,536</u>	<u>\$ (19,043)</u>
Net Assets, July 1, 2011	2,543,534	15,357
Net Assets (Deficit), June, 30, 2012	<u>\$ 2,559,070</u>	<u>\$ (3,686)</u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-3

Anderson County, Tennessee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

	Business-type Activities	Governmental Activities
	Major Enterprise Fund Ambulance Service Fund	Internal Service Fund Employee Health Insurance Fund
<u>Cash Flows from Operating Activities</u>		
Receipts from Customers and Users	\$ 5,922,157	\$ 0
Receipts for Self-insurance Premiums	0	3,518,404
Payments to Vendors	(1,487,440)	0
Payments to Employees	(2,809,038)	0
Payments for Fringe Benefits	(847,178)	0
Payments to Fiscal Agents	0	(142,854)
Payments to Insurers	0	(599,856)
Payments Pending Stop-loss Recovery	0	(21,070)
Payments for Claims	0	(2,802,145)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 778,501</u>	<u>\$ (47,521)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Proceeds from Sale of Capital Assets	\$ 5,420	\$ 0
Acquisition and Construction of Capital Assets	(275,489)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>\$ (270,069)</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 0	\$ 200,000
Repayment of Advances From Other Funds	(127,312)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ (127,312)</u>	<u>\$ 200,000</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 197
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 197</u>
Increase (Decrease) in Cash	\$ 381,120	\$ 152,676
Cash, July 1, 2011	<u>570,539</u>	<u>15,329</u>
Cash, June 30, 2012	<u>\$ 951,659</u>	<u>\$ 168,005</u>

(Continued)

Exhibit D-3

Anderson County, Tennessee
Statement of Cash Flows
Proprietary Funds (Cont.)

	Business-type Activities	Governmental Activities
	Major Enterprise Fund	Internal Service Fund Employee Health Insurance Fund
<u>Reconciliation of Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ 13,724	\$ (219,263)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	232,369	0
Loss on Disposal of Property	6,031	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivables	420,400	236,140
Increase (Decrease) in Allowance for Uncollectibles	(35,671)	0
(Increase) Decrease in Due from Other Funds	0	(150,983)
Increase (Decrease) in Accounts Payable	13,594	75,474
Increase (Decrease) in Accrued Payroll	7,737	0
Increase (Decrease) in Payroll Deductions	(28,535)	0
Increase (Decrease) in Due to Other Funds (non-transfers)	126,202	0
Increase (Decrease) in Accrued Leave	17,616	0
Increase (Decrease) in Other Current Liabilities	0	11,111
Increase (Decrease) in Other Long-term Liabilities	5,034	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 778,501</u>	<u>\$ (47,521)</u>
<u>Noncash Investing, Capital, and Financing Activities</u>		
Contribution of Capital Assets from Government	\$ 1,812	\$ 0

The notes to the financial statements are an integral part of this statement.