

Exhibit D-1

Anderson County Tennessee
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-type Activities - Enterprise Fund Ambulance Service Fund	Governmental Activities Internal Service Funds
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 0	\$ 127,555
Equity in Pooled Cash and Investments	775,807	12,388
Investments	0	18,565
Accounts Receivable	2,009,187	16,909
Allowance for Uncollectibles	(732,603)	0
Due from Other Funds	110	312,197
Total Current Assets	<u>\$ 2,052,501</u>	<u>\$ 487,614</u>
Noncurrent Assets:		
Capital Assets:		
Assets Not Depreciated:		
Land	\$ 82,950	\$ 0
Assets Net of Accumulated Depreciated:		
Buildings and Improvements	367,380	0
Other Capital Assets	689,283	0
Total Noncurrent Assets	<u>\$ 1,139,613</u>	<u>\$ 0</u>
Total Assets	<u>\$ 3,192,114</u>	<u>\$ 487,614</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 45,721	\$ 76,869
Accrued Payroll	100,611	1,625
Payroll Deductions Payable	34,770	540
Due to Other Funds	425,215	1,313
Accrued Leave- Current	58,455	0
Other Current Liabilities	0	343,150
Total Current Liabilities	<u>\$ 664,772</u>	<u>\$ 423,497</u>
Noncurrent Liabilities:		
Advances from Other Funds	\$ 254,623	\$ 0
Accrued Leave - Long-term	3,077	0
Other Postemployment Benefits	10,357	0
Total Noncurrent Liabilities	<u>\$ 268,057</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 932,829</u>	<u>\$ 423,497</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 1,139,613	\$ 0
Unrestricted	<u>1,119,672</u>	<u>64,117</u>
Total Net Position	<u>\$ 2,259,285</u>	<u>\$ 64,117</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 Position
Proprietary Funds
For the Year Ended June 30, 2013

	Business-type Activities	
	Major Enterprise Fund	Governmental Activities Internal Service Funds
	Ambulance Service Fund	
<u>Operating Revenues</u>		
Charges for Services	\$ 5,316,812	\$ 3,873,180
Other Local Revenues	12,833	0
Total Operating Revenues	\$ 5,329,645	\$ 3,873,180
<u>Operating Expenses</u>		
Salaries	\$ 2,880,947	\$ 42,240
Fringe Benefits	949,381	19,294
Communications	41,345	0
Data Processing Services	3,104	0
Dues and Memberships	2,002	0
Laundry Service	20,128	0
Maintenance and Repair Services - Buildings	7,277	0
Maintenance and Repair Services - Equipment	6,701	0
Maintenance and Repair Services - Vehicles	79,193	0
Pest Control	1,080	0
Postal Charges	738	0
Printing, Stationery, and Forms	3,458	0
Rental Expense	8,100	0
Travel	4,663	0
Tuition	11,205	0
Disposal Fees	1,138	0
Other Contracted Services	426,115	1,020
Custodial Supplies	8,503	0
Drugs and Medical Supplies	178,621	0
Duplicating Supplies	921	0
Gasoline	223,741	162
Natural Gas	5,801	0
Office Supplies	1,961	0
Tires and Tubes	19,405	0
Uniforms	23,226	0
Utilities	23,276	0
Vehicle Parts	49,652	0
Supplies and Materials	13,680	2,219

(Continued)

Exhibit D-2

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

	Business-type Activities	
	Major Enterprise Fund	Governmental Activities
	Ambulance Service Fund	Internal Service Funds
<u>Operating Expenses (Cont.)</u>		
Building and Contents Insurance	\$ 5,000	\$ 0
Liability Insurance	22,612	0
Trustee's Commission	53,526	0
Vehicle and Equipment Insurance	23,667	0
Workers' Compensation Insurance	218,462	117
Depreciation	263,996	0
Liability Claims	3,624	0
Staff Development	23,648	0
Building Improvements	1,000	0
Communication Equipment	4,795	0
Data Processing Equipment	6,736	6,114
Furniture and Fixtures	7,002	0
Other Charges	0	1,109
Medical and Dental Services	0	2,815,095
Other Contracted Services	0	170,960
Excess Risk Insurance	0	751,716
Total Operating Expenses	<u>\$ 5,629,430</u>	<u>\$ 3,810,046</u>
Operating Income (Loss)	<u>\$ (299,785)</u>	<u>\$ 63,134</u>
<u>Nonoperating Revenues (Expenses)</u>		
Investment Income	\$ 0	\$ 293
Total Nonoperating Revenues (Expenses)	<u>\$ 0</u>	<u>\$ 293</u>
Income(Loss) Before Transfers	\$ (299,785)	\$ 63,427
Transfers In (Out)	0	4,376
Change in Net Position	<u>\$ (299,785)</u>	<u>\$ 67,803</u>
Net Position, July 1, 2012	2,559,070	(3,686)
Net Position, June, 30, 2013	<u>\$ 2,259,285</u>	<u>\$ 64,117</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, 2013

	Business-type Activities	
	Major	
	Enterprise Fund	Governmental Activities
	Ambulance Service Fund	Internal Service Funds
<u>Cash Flows from Operating Activities</u>		
Receipts from Customers and Users	\$ 5,173,425	\$ 75,700
Receipts for Self-insurance Premiums	0	3,638,259
Payments to Vendors	(1,529,141)	(9,632)
Payments to Employees	(2,876,078)	(40,615)
Payments for Fringe Benefits	(944,058)	(17,441)
Payments to Fiscal Agents	0	(183,977)
Payments to Insurers	0	(800,784)
Stop-loss Recovery	0	107,394
Payments for Claims	0	(2,801,535)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (175,852)</u>	<u>\$ (32,631)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 0	\$ 4,376
Repayment of Advances from Other Funds	0	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 0</u>	<u>\$ 4,376</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 193
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 193</u>
Increase (Decrease) in Cash	\$ (175,852)	\$ (28,062)
Cash, July 1, 2012	<u>951,659</u>	<u>168,005</u>
Cash, June 30, 2013	<u>\$ 775,807</u>	<u>\$ 139,943</u>

(Continued)

Exhibit D-3

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

	Business-type Activities	
	Major	
	Enterprise Fund	Governmental Activities
	Ambulance Service Fund	Internal Service Funds
<u>Reconciliation of Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (299,785)	\$ 63,134
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	263,996	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivables	(223,169)	109,387
Increase (Decrease) in Allowance for Uncollectibles	67,060	0
(Increase) Decrease in Due from Other Funds	(110)	(161,214)
Increase (Decrease) in Accounts Payable	(9,741)	(60,976)
Increase (Decrease) in Accrued Payroll	(486)	1,625
Increase (Decrease) in Payroll Deductions	(2,954)	540
Increase (Decrease) in Due to Other Funds (non-transfers)	15,705	1,313
Increase (Decrease) in Accrued Leave	8,309	0
Increase (Decrease) in Other Current Liabilities	0	13,560
Increase (Decrease) in Other Long-term Liabilities	5,323	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (175,852)</u>	<u>\$ (32,631)</u>
<u>Reconciliation of Cash With the Statement of Net Position</u>		
Cash Per Net Position	\$ 0	\$ 127,555
Equity in Pooled Cash and Investments Per Net Position	<u>775,807</u>	<u>12,388</u>
Cash, June 30, 2013	<u>\$ 775,807</u>	<u>\$ 139,943</u>

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