

Exhibit D-1

Anderson County, Tennessee  
Statement of Net Position  
Proprietary Funds  
June 30, 2014

	Business-type Activities - Enterprise Fund	Governmental Activities
	Major Enterprise Fund	
	Ambulance Service Fund	Internal Service Funds
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 0	\$ 259,041
Equity in Pooled Cash and Investments	259,158	30,314
Investments	0	18,582
Accounts Receivable	1,781,883	35,246
Allowance for Uncollectibles	(988,843)	0
Due from Other Funds	620	380,623
Prepaid Items	37,929	0
Total Current Assets	<u>\$ 1,090,747</u>	<u>\$ 723,806</u>
Noncurrent Assets:		
Capital Assets:		
* Assets Not Depreciated:		
Land	\$ 82,950	\$ 0
Assets Net of Accumulated Depreciated:		
Buildings and Improvements	345,940	0
Other Capital Assets	777,907	0
Total Noncurrent Assets	<u>\$ 1,206,797</u>	<u>\$ 0</u>
Total Assets	<u>\$ 2,297,544</u>	<u>\$ 723,806</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 89,707	\$ 0
Accrued Payroll	115,598	1,625
Payroll Deductions Payable	32,788	538
Due to Other Funds	461,986	1,365
Accrued Leave - Current	50,838	0
Other Current Liabilities	0	226,210
Total Current Liabilities	<u>\$ 750,917</u>	<u>\$ 229,738</u>
Noncurrent Liabilities:		
Advances from Other Funds	\$ 127,311	\$ 0
Accrued Leave - Long-term	2,676	0
Other Long-term Liabilities	15,317	0
Total Noncurrent Liabilities	<u>\$ 145,304</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 896,221</u>	<u>\$ 229,738</u>

(Continued)

Anderson County, Tennessee  
Statement of Net Position  
Proprietary Funds (Cont.)

	<u>Business-type Activities - Enterprise Fund</u>	<u>Governmental Activities</u>
	<u>Ambulance Service Fund</u>	<u>Internal Service Funds</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 1,206,797	\$ 0
Net Position - Unrestricted	<u>194,526</u>	<u>494,068</u>
Total Net Position	<u>\$ 1,401,323</u>	<u>\$ 494,068</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, 2014

	Business-type Activities	
	Major	Governmental
	Enterprise Fund	Activities
	Ambulance Service Fund	Internal Service Funds
<u>Operating Revenues</u>		
Charges for Services	\$ 4,691,637	\$ 3,968,851
Licenses and Permits	0	32,780
Other Local Revenues	72	0
Total Operating Revenues	<u>\$ 4,691,709</u>	<u>\$ 4,001,631</u>
<u>Operating Expenses</u>		
Salaries	\$ 2,851,651	\$ 42,238
Fringe Benefits	945,204	19,866
Communications	41,551	0
Data Processing Services	2,882	0
Dues and Memberships	2,195	0
Laundry Service	22,651	0
Maintenance and Repair Services - Buildings	9,044	0
Maintenance and Repair Services - Equipment	12,211	0
Maintenance and Repair Services - Vehicles	67,753	0
Pest Control	1,260	0
Postal Charges	626	0
Printing, Stationery, and Forms	1,825	0
Rental Expense	9,300	0
Travel	4,835	0
Tuition	6,538	0
Disposal Fees	1,138	0
Other Contracted Services	429,536	6,082
Custodial Supplies	7,871	0
Drugs and Medical Supplies	218,841	0
Duplicating Supplies	826	0
Gasoline	192,457	187
Natural Gas	6,778	0
Office Supplies	1,962	0
Tires and Tubes	14,216	0
Uniforms	27,855	0
Utilities	19,458	0

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*@ 27,706.96*

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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>		
Vehicle Parts	\$ 50,509	\$ 0
Supplies and Materials	10,316	3,933
Building and Contents Insurance	5,000	0
Liability Insurance	22,612	0
Trustee's Commission	53,137	0
Vehicle and Equipment Insurance	23,667	0
Workers' Compensation Insurance	218,463	100
Depreciation	249,075	0
Staff Development	22,812	0
Communication Equipment	5,272	0
Data Processing Equipment	2,899	12,909
Furniture and Fixtures	1,684	0
Other Charges	0	38
Medical and Dental Services	0	2,733,271
Other Contracted Services	0	172,500
Excess Risk Insurance	0	841,004
Total Operating Expenses	<u>\$ 5,565,910</u>	<u>\$ 3,832,128</u>
Operating Income (Loss)	<u>\$ (874,201)</u>	<u>\$ 169,503</u>
<u>Nonoperating Revenues (Expenses)</u>		
Gain on Disposal of Property	\$ 16,239	\$ 0
Investment Income	0	308
Total Nonoperating Revenues (Expenses)	<u>\$ 16,239</u>	<u>\$ 308</u>
Income (Loss) Before Transfers	\$ (857,962)	\$ 169,811
Transfers In (Out)	0	260,140
Change in Net Position	<u>\$ (857,962)</u>	<u>\$ 429,951</u>
Net Position, July 1, 2013	2,259,285	64,117
Net Position, June, 30, 2014	<u>\$ 1,401,323</u>	<u>\$ 494,068</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, 2014

	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	\$ 5,174,744	\$ 70,411
Receipts for Self-insurance Premiums	0	3,892,281
Receipts for Licenses and Permits	0	32,780
Payments to Vendors	(1,477,153)	(23,211)
Payments to Employees	(2,846,664)	(42,238)
Payments for Fringe Benefits	(940,244)	(19,816)
Payments to Fiscal Agents	0	(186,524)
Payments to Insurers	0	(903,887)
Stop-loss Recovery	0	214,543
Payments for Claims	0	(3,078,472)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (89,317)</u>	<u>\$ (44,133)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Proceeds from Sale of Capital Assets	\$ 60,235	\$ 0
Acquisition and Construction of Capital Assets	(360,254)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>\$ (300,019)</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 0	\$ 193,254
Repayment of Advances from Other Funds	(127,313)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ (127,313)</u>	<u>\$ 193,254</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 291
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 291</u>
Increase (Decrease) in Cash	\$ (516,649)	\$ 149,412
Cash, July 1, 2013	<u>775,807</u>	<u>139,943</u>
Cash, June 30, 2014	<u>\$ 259,158</u>	<u>\$ 289,355</u>

(Continued)

Exhibit D-3

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

	<u>Business-type</u>	
	<u>Activities</u>	
	<u>Major</u>	
	<u>Enterprise</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Activities</u>
	<u>Ambulance</u>	<u>Internal</u>
	<u>Service</u>	<u>Service</u>
	<u>Fund</u>	<u>Funds</u>
<u>Reconciliation of Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (874,201)	\$ 169,503
Adjustments to Reconcile Net Operating Income (Loss)		
to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	249,075	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivables	227,304	(18,337)
Increase (Decrease) in Allowance for Uncollectibles	256,240	0
(Increase) Decrease in Due from Other Funds (non-transfers)	(510)	(1,540)
(Increase) Decrease in Prepaid Items	(37,929)	0
Increase (Decrease) in Accounts Payable	43,986	(76,869)
Increase (Decrease) in Accrued Payroll	14,987	0
Increase (Decrease) in Payroll Deductions	(1,982)	(2)
Increase (Decrease) in Due to Other Funds (non-transfers)	36,771	52
Increase (Decrease) in Accrued Leave	(8,018)	0
Increase (Decrease) in Other Current Liabilities	0	(116,940)
Increase (Decrease) in Other Long-term Liabilities	4,960	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (89,317)</u>	<u>\$ (44,133)</u>
<u>Reconciliation of Cash With the Statement of Net Position</u>		
Cash Per Net Position	\$ 0	\$ 259,041
Equity in Pooled Cash and Investments Per Net Position	<u>259,158</u>	<u>30,314</u>
Cash, June 30, 2014	<u>\$ 259,158</u>	<u>\$ 289,355</u>

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