

Anderson County, Tennessee
Statement of Net Position
Proprietary Funds
June 30, 2015

Business-type Activities	Governmental Activities
Major Enterprise Fund	Internal Service Funds
Ambulance Service Fund	

ASSETS

Current Assets:			
Cash	\$	0	\$ 12,576 ²⁶³
Equity in Pooled Cash and Investments		438,237	39,792
Investments		0	18,598 ²⁶³
Accounts Receivable		2,506,294	22,223
Allowance for Uncollectibles		(1,347,497)	0
Due from Other Funds		14,675	435,566
Prepaid Items		27,646	0
Total Current Assets	\$	<u>1,639,355</u>	\$ <u>528,755</u>

Noncurrent Assets:			
Net Pension Asset	\$	223,462	\$ 0
Capital Assets:			
Assets Not Depreciated:			
Land		82,950	0
Assets Net of Accumulated Depreciated:			
Buildings and Improvements		322,449	0
Other Capital Assets		630,496	0
Total Noncurrent Assets	\$	<u>1,259,357</u>	\$ <u>0</u>
Total Assets	\$	<u>2,898,712</u>	\$ <u>528,755</u>

1,035,895

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources:			
Pension Contributions After Measurement Date	\$	189,437	\$ 0
Total Deferred Outflows of Resources	\$	<u>189,437</u>	\$ <u>0</u>
Total Assets and Deferred Outflows of Resources	\$	<u>3,088,149</u>	\$ <u>528,755</u>

LIABILITIES

Current Liabilities:			
Accounts Payable	\$	77,058	\$ 89,911
Accrued Payroll		111,603	1,625
Payroll Deductions Payable		39,675	552
Due to Other Funds		740,669	2,275
Accrued Leave - Current		57,593	0
Capital Outlay Notes Payable		29,225	0
Other Current Liabilities		0	167,488
Total Current Liabilities	\$	<u>1,055,823</u>	\$ <u>261,851</u>

(29,225)

py ²⁰¹⁴ C/A 1,206,797
 New 119,415
 Dep 290,317
1,035,895

(Continued)

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

	Business-type Activities	Governmental Activities
	Major Enterprise Fund	Internal Service Funds
	Ambulance Service Fund	
LIABILITIES (CONT.)		
Noncurrent Liabilities:		
Capital Outlay Notes Payable - Long-term	\$ 194,000	\$ 0
Accrued Leave - Long-term	3,031	0
Other Long-term Liabilities	20,724	0
Total Noncurrent Liabilities	<u>\$ 217,755</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 1,273,578</u>	<u>\$ 261,851</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources:		
Pension Changes in Experience	\$ 55,962	\$ 0
Pension Changes in Investment Earnings	392,829	0
Total Deferred Inflows of Resources	<u>\$ 448,791</u>	<u>\$ 0</u>

NET POSITION

Net Investment in Capital Assets	\$ 916,480	\$ 0
Net Position - Restricted for Other Purposes	223,462	0
Net Position - Unrestricted	<u>225,838</u>	<u>266,904</u>
Total Net Position	<u>\$ 1,365,780</u>	<u>\$ 266,904</u>

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

818
916
103

Exhibit D-2

Anderson County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Funds
For the Year Ended June 30, 2015

	Business-type Activities	
	Major	
	Enterprise Fund	Governmental Activities
	Ambulance Service Fund	Internal Service Funds
<u>Operating Revenues</u>		
Charges for Services	\$ 5,033,696	\$ 3,796,527
Licenses and Permits	0	23,871
Total Operating Revenues	\$ 5,033,696	\$ 3,820,398
<u>Operating Expenses</u>		
Salaries	\$ 3,058,642	\$ 43,011
Fringe Benefits	753,590	19,661
Communications	41,678	0
Data Processing Services	2,434	0
Dues and Memberships	2,195	0
Laundry Service	24,775	0
Maintenance and Repair Services - Buildings	5,140	0
Maintenance and Repair Services - Equipment	13,442	0
Maintenance and Repair Services - Vehicles	74,548	0
Pest Control	1,260	0
Postal Charges	593	0
Printing, Stationery, and Forms	260	0
Rental Expense	21,050	0
Travel	8,199	0
Tuition	1,358	0
Disposal Fees	1,138	0
Other Contracted Services	384,804	6,420
Custodial Supplies	8,289	0
Drugs and Medical Supplies	183,913	0
Duplicating Supplies	652	0
Gasoline	169,925	275
Natural Gas	6,033	0
Office Supplies	1,379	0
Tires and Tubes	24,212	0
Uniforms	22,229	0
Utilities	24,193	0

(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>		
Vehicle Parts	\$ 37,830	\$ 0
Supplies and Materials	19,212	2,711
Building and Contents Insurance	5,000	0
Liability Insurance	22,612	0
Trustee's Commission	47,702	100
Vehicle and Equipment Insurance	23,667	0
Workers' Compensation Insurance	173,717	109
Depreciation	290,317	0
Staff Development	18,733	0
Data Processing Equipment	0	4,857
Furniture and Fixtures	2,309	0
Other Charges	0	1,646
Medical and Dental Services	0	3,027,551
Other Contracted Services	0	184,219
Handling Charges and Administrative Costs	0	72,007
Excess Risk Insurance	0	875,152
Total Operating Expenses	<u>\$ 5,477,030</u>	<u>\$ 4,237,719</u>
Operating Income (Loss)	<u>\$ (443,334)</u>	<u>\$ (417,321)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Investment Income	<u>\$ 0</u>	<u>\$ 345</u>
Total Nonoperating Revenues (Expenses)	<u>\$ 0</u>	<u>\$ 345</u>
Income (Loss) Before Transfers	\$ (443,334)	\$ (416,976)
Transfers In (Out)	638,229	189,812
Transfers In (Out)	<u>(9,848)</u>	<u>0</u>
Change in Net Position	\$ 185,047	\$ (227,164)
Net Position, July 1, 2014	1,401,323	494,068
Restatement - See Note I.D.9.	<u>(220,590)</u>	<u>0</u>
Net Position, June, 30, 2015	<u>\$ 1,365,780</u>	<u>\$ 266,904</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, 2015

	<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>Cash Flows from Operating Activities</u>		
Receipts from Customers and Users	\$ 4,653,884	\$ 60,838
Receipts for Self-insurance Premiums	0	3,800,729
Receipts for Licenses and Permits	0	23,871
Payments to Vendors	(1,145,201)	(14,177)
Payments to Employees	(3,088,315)	(43,011)
Payments for Fringe Benefits	(856,016)	(18,932)
Payments to Fiscal Agents	0	(169,590)
Payments to Insurers	0	(808,720)
Stop-loss Recovery	0	144,896
Payments for Administrative Costs	0	(64,903)
Payments for Claims	0	(3,216,092)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (435,648)</u>	<u>\$ (305,091)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Proceeds from Capital Outlay Note	\$ 223,225	\$ 0
Acquisition and Construction of Capital Assets	→ (119,415)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>\$ 103,810</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 638,229	\$ 67,775
Repayment of Advances from Other Funds	(127,312)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 510,917</u>	<u>\$ 67,775</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 329
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 329</u>
Increase (Decrease) in Cash	\$ 179,079	\$ (236,987)
Cash, July 1, 2014	<u>259,158</u>	<u>289,355</u>
Cash, June 30, 2015	<u>\$ 438,237</u>	<u>\$ 52,368</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)	\$ (443,334)	\$ (417,321)
<u>Adjustments to Reconcile Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities:</u>		
Depreciation	290,317	0
Changes in Deferred Outflows for Pensions	(189,437)	0
Changes in Deferred Inflows for Pensions	448,791	0
<u>Changes in Assets and Liabilities:</u>		
(Increase) Decrease in Net Pension Asset/Liability	(444,052)	0
(Increase) Decrease in Accounts Receivables	(724,411)	13,023
Increase (Decrease) in Allowance for Uncollectibles	358,654	0
(Increase) Decrease in Due from Other Funds (non-transfers)	(14,055)	67,094
(Increase) Decrease in Prepaid Items	10,283	0
Increase (Decrease) in Accounts Payable	(12,649)	89,911
Increase (Decrease) in Accrued Payroll	(3,995)	0
Increase (Decrease) in Payroll Deductions	6,887	14
Increase (Decrease) in Due to Other Funds (non-transfers)	268,836	910
Increase (Decrease) in Accrued Leave	7,110	0
Increase (Decrease) in Other Current Liabilities	0	(58,722)
Increase (Decrease) in Other Long-term Liabilities	5,407	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (435,648)</u>	<u>\$ (305,091)</u>
<u>Reconciliation of Cash With the Statement of Net Position</u>		
Cash Per Net Position	\$ 0	\$ 12,576
Equity in Pooled Cash and Investments Per Net Position	<u>438,237</u>	<u>39,792</u>
Cash, June 30, 2015	<u>\$ 438,237</u>	<u>\$ 52,368</u>

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