

Exhibit D-1

Anderson County, Tennessee
Statement of Net Position
Proprietary Funds
June 30, 2016

	<u>Business-type Activities - Enterprise Fund</u>	<u>Governmental Activities</u>
	<u>Ambulance Service Fund</u>	<u>Internal Service Funds</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 0	\$ 161,701
Equity in Pooled Cash and Investments	566,384	102,014
Investments	0	18,637
Accounts Receivable	1,916,080	144,984
Allowance for Uncollectibles	(1,158,309)	0
Prepaid Items	17,823	0
Total Current Assets	<u>\$ 1,341,978</u>	<u>\$ 427,336</u>
Noncurrent Assets:		
Net Pension Asset	\$ 265,079	\$ 0
Capital Assets:		
Assets Not Depreciated:		
Land	82,950	0
Construction in Progress	52,171	0
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	302,173	51,507
Other Capital Assets	392,267	0
Total Noncurrent Assets	<u>\$ 1,094,640</u>	<u>\$ 51,507</u>
Total Assets	<u>\$ 2,436,618</u>	<u>\$ 478,843</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflows of Resources:		
Pension Contributions After Measurement Date	\$ 210,985	\$ 0
Total Deferred Outflows of Resources	<u>\$ 210,985</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,647,603</u>	<u>\$ 478,843</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 108,613	\$ 100,964
Accrued Payroll	44,834	663
Payroll Deductions Payable	52,464	790
Accrued Leave - Current	55,869	0
Due to Other Funds	935,884	0
Capital Outlay Notes Payable	31,000	0
Other Current Liabilities	0	340,348
Total Current Liabilities	<u>\$ 1,228,664</u>	<u>\$ 442,765</u>

(Continued)

Exhibit D-1

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>LIABILITIES (Cont.)</u>		
Noncurrent Liabilities (Cont.):		
Capital Outlay Notes Payable - Long-term	\$ 163,000	\$ 0
Accrued Leave - Long-term	2,940	0
Other Long-term Liabilities	27,189	0
Total Noncurrent Liabilities	<u>\$ 193,129</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 1,421,793</u>	<u>\$ 442,765</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources:		
Pension Changes in Experience	\$ 226,814	\$ 0
Pension Changes in Investment Earnings	90,662	0
Total Deferred Inflows of Resources	<u>\$ 317,476</u>	<u>\$ 0</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 687,200	\$ 51,507
Restricted for Other Purposes	265,079	0
Unrestricted	<u>(43,945)</u>	<u>(15,429)</u>
Total Net Position	<u>\$ 908,334</u>	<u>\$ 36,078</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, 2016

	<u>Business-type</u>	
	<u>Activities</u>	
	<u>Major</u>	<u>Governmental</u>
	<u>Enterprise</u>	<u>Activities</u>
	<u>Fund</u>	<u>Internal</u>
	<u>Ambulance</u>	<u>Service</u>
	<u>Service</u>	<u>Service</u>
	<u>Fund</u>	<u>Funds</u>
<u>Operating Revenues</u>		
Charges for Services	\$ 4,912,868	\$ 3,635,511
Licenses and Permits	0	136,221
Total Operating Revenues	<u>\$ 4,912,868</u>	<u>\$ 3,771,732</u>
<u>Operating Expenses</u>		
Salaries	\$ 3,066,109	\$ 43,746
Fringe Benefits	709,266	18,884
Communications	40,672	564
Data Processing Services	2,576	0
Dues and Memberships	1,952	0
Laundry Service	31,892	0
Maintenance and Repair Services - Buildings	8,945	0
Maintenance and Repair Services - Equipment	15,133	0
Maintenance and Repair Services - Vehicles	71,088	0
Pest Control	1,260	0
Postal Charges	331	0
Rental Expense	16,500	0
Travel	3,246	0
Tuition	11,898	0
Disposal Fees	1,253	0
Other Contracted Services	453,096	12,998
Custodial Supplies	9,385	0
Drugs and Medical Supplies	198,128	0
Duplicating Supplies	300	0
Gasoline	117,433	33
Natural Gas	4,527	0
Office Supplies	1,953	0
Tires and Tubes	18,722	0
Uniforms	31,369	0
Utilities	25,576	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	\$ 41,849	\$ 0
Supplies and Materials	9,270	2,323
Building and Contents Insurance	5,000	0
Liability Insurance	22,612	0
Trustee's Commission	53,160	377
Vehicle and Equipment Insurance	23,667	0
Workers' Compensation Insurance	234,446	102
Depreciation	264,405	873
Staff Development	19,179	0
Data Processing Equipment	13,825	12,761
Furniture and Fixtures	2,118	0
Other Charges	0	1,277
Communication Equipment	2,209	0
Medical and Dental Services	0	3,293,925
Other Contracted Services	0	302,741
Handling Charges and Administrative Costs	0	58,607
Excess Risk Insurance	0	530,493
Other Equipment	3,295	0
Communication	0	930
Maintenance and Repair Services - Buildings	0	1,815
Data Processing Supplies	0	8,114
Supplies and Materials	0	3,681
Total Operating Expenses	<u>\$ 5,537,645</u>	<u>\$ 4,294,244</u>
Operating Income (Loss)	<u>\$ (624,777)</u>	<u>\$ (522,512)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Investment Income	\$ 0	\$ 93
Interest on Debt	(4,981)	0
Total Nonoperating Revenues (Expenses)	<u>\$ (4,981)</u>	<u>\$ 93</u>

(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
Income (Loss) Before Transfers	\$ (629,758)	\$ (522,419)
Transfers In (Out)	<u>172,312</u>	<u>291,593</u>
Change in Net Position	\$ (457,446)	\$ (230,826)
Net Position, July 1, 2015	<u>1,365,780</u>	<u>266,904</u>
Net Position, June, 30, 2016	<u>\$ 908,334</u>	<u>\$ 36,078</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, 2016

	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	\$ 5,328,569	\$ 35,000
Receipts for Self-insurance Premiums	0	3,835,036
Receipts for Licenses and Permits	0	121,391
Payments to Vendors	(1,086,922)	(28,735)
Payments to Employees	(3,134,693)	(44,708)
Payments for Fringe Benefits	(921,682)	(20,726)
Payments to Fiscal Agents	0	(276,107)
Payments to Insurers	0	(547,152)
Stop-loss Recovery	0	75,069
Payments for Administrative Costs	0	(73,964)
Payments for Claims	0	(3,291,947)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 185,272</u>	<u>\$ (216,843)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Principal Paid on Notes	\$ (29,225)	\$ 0
Interest Paid on Notes	(4,981)	0
Acquisition and Construction of Capital Assets	(58,071)	(52,380)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>\$ (92,277)</u>	<u>\$ (52,380)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 45,000	\$ 480,516
Transfers to Other Funds	(9,848)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 35,152</u>	<u>\$ 480,516</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 54
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 54</u>
Increase (Decrease) in Cash	\$ 128,147	\$ 211,347
Cash, July 1, 2015	438,237	52,368
Cash, June 30, 2016	<u>\$ 566,384</u>	<u>\$ 263,715</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)	\$ (624,777)	\$ (522,512)
Adjustments to Reconcile Net Operating Income (Loss)		
to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	264,405	873
Changes in Deferred Outflows for Pensions	(21,548)	0
Changes in Deferred Inflows for Pensions	(131,315)	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Net Pension Asset/Liability	(41,617)	0
(Increase) Decrease in Accounts Receivables	590,214	(122,761)
Increase (Decrease) in Allowance for Uncollectibles	(189,188)	0
(Increase) Decrease in Due from Other Funds (non-transfers)	14,675	246,643
(Increase) Decrease in Prepaid Items	9,823	0
Increase (Decrease) in Accounts Payable	31,555	11,053
Increase (Decrease) in Accrued Payroll	(66,769)	0
Increase (Decrease) in Payroll Deductions	12,789	(962)
Increase (Decrease) in Due to Other Funds (non-transfers)	332,375	238
Increase (Decrease) in Accrued Leave	(1,815)	0
Increase (Decrease) in Other Current Liabilities	0	170,585
Increase (Decrease) in Other Long-term Liabilities	6,465	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 185,272</u>	<u>\$ (216,843)</u>
<u>Reconciliation of Cash With the Statement of Net Position</u>		
Cash Per Net Position	\$ 0	\$ 161,701
Equity in Pooled Cash and Investments Per Net Position	<u>566,384</u>	<u>102,014</u>
Cash, June 30, 2016	<u>\$ 566,384</u>	<u>\$ 263,715</u>
<u>Schedule of Noncash Noncapital Financing Activities</u>		
Transfer from other funds recognized by forgiveness of prior-year amount due to the General Fund	\$ 127,312	\$ 0

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