

Exhibit D-1

Anderson County, Tennessee  
Statement of Net Position  
Proprietary Funds  
June 30, 2017

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Major Enterprise Fund</u>	<u>Internal Service Funds</u>
	<u>Ambulance Service Fund</u>	
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 0	\$ 135,798
Equity in Pooled Cash and Investments	272,407	56,456
Investments	0	18,733
Accounts Receivable	1,868,239	114,886
Allowance for Uncollectibles	(1,119,626)	0
Due from Other Funds	0	157,262
Prepaid Items	155,294	14,493
Total Current Assets	<u>\$ 1,176,314</u>	<u>\$ 497,628</u>
Noncurrent Assets:		
Capital Assets:		
Assets Not Depreciated:		
Land	\$ 82,950	\$ 0
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	281,897	48,888
Other Capital Assets	296,296	117,296
Total Noncurrent Assets	<u>\$ 661,143</u>	<u>\$ 166,184</u>
Total Assets	<u>\$ 1,837,457</u>	<u>\$ 663,812</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflows of Resources:		
Pension Changes in Experience	\$ 16,326	\$ 0
Pension Changes in Investment Earnings	264,245	0
Pension Contributions After Measurement Date	197,579	0
Total Deferred Outflows of Resources	<u>\$ 478,150</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,315,607</u>	<u>\$ 663,812</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 67,441	\$ 38,120
Accrued Payroll	53,401	886
Payroll Deductions Payable	2,688	69
Accrued Leave - Current	65,798	0
Due to Other Funds	1,185,508	150
Capital Outlay Notes Payable	31,000	0
Other Current Liabilities	0	164,044
Total Current Liabilities	<u>\$ 1,405,836</u>	<u>\$ 203,269</u>

(Continued)

Exhibit D-1

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

	<u>Business-type Activities</u>	
	Major Enterprise Fund	<u>Governmental Activities</u>
	Ambulance Service Fund	<u>Internal Service Funds</u>
<u>LIABILITIES (CONT.)</u>		
Noncurrent Liabilities:		
Capital Outlay Notes Payable - Long-term	\$ 132,000	\$ 0
Net Pension Liability	18,229	0
Accrued Leave - Long-term	3,463	0
Other Long-term Liabilities	33,650	0
Total Noncurrent Liabilities	<u>\$ 187,342</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 1,593,178</u>	<u>\$ 203,269</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources:		
Pension Changes in Experience	\$ 162,819	\$ 0
Total Deferred Inflows of Resources	<u>\$ 162,819</u>	<u>\$ 0</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 511,757	\$ 166,184
Unrestricted	<u>47,853</u>	<u>294,359</u>
Total Net Position	<u>\$ 559,610</u>	<u>\$ 460,543</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, 2017

	<u>Business-type</u> <u>Activities</u>	
	Major	Governmental
	Enterprise	Activities
	Fund	Internal
	Ambulance	Service
	Service	Funds
	Fund	
<u>Operating Revenues</u>		
Charges for Services	\$ 5,243,281	\$ 4,148,312
Licenses and Permits	0	134,542
Total Operating Revenues	<u>\$ 5,243,281</u>	<u>\$ 4,282,854</u>
<u>Operating Expenses</u>		
Salaries	\$ 3,002,806	\$ 52,306
Fringe Benefits	794,359	21,654
Communication	38,836	2,232
Data Processing Services	2,433	0
Dues and Memberships	890	0
Laundry Service	34,984	0
Maintenance and Repair Services - Buildings	13,609	0
Maintenance and Repair Services - Equipment	13,646	0
Maintenance and Repair Services - Vehicles	70,048	0
Pest Control	1,260	0
Postal Charges	245	0
Printing Stationery, and Forms	671	0
Rental Expense	18,421	0
Travel	4,840	0
Tuition	5,617	0
Disposal Fees	1,671	0
Other Contracted Services	479,365	325,760
Custodial Supplies	8,937	0
Drugs and Medical Supplies	238,629	0
Duplicating Supplies	303	0
Gasoline	113,114	23
Natural Gas	5,626	0
Office Supplies	1,743	0
Tires and Tubes	21,951	0
Uniforms	27,863	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>		
Utilities	\$ 29,622	\$ 0
Vehicle Parts	54,068	0
Supplies and Materials	11,084	8,013
Building and Contents Insurance	5,000	0
Liability Insurance	22,612	0
Trustee's Commission	52,727	1,343
Vehicle and Equipment Insurance	23,667	0
Workers' Compensation Insurance	235,033	109
Depreciation	206,443	4,498
Staff Development	14,472	0
Data Processing Equipment	7,341	0
Furniture and Fixtures	8,993	0
Other Charges	0	1,255
Medical and Dental Services	0	3,351,703
Handling Charges and Administrative Costs	0	49,058
Excess Risk Insurance	0	471,795
Data Processing Equipment	0	6,353
Total Operating Expenses	<u>\$ 5,572,929</u>	<u>\$ 4,296,102</u>
Operating Income (Loss)	<u>\$ (329,648)</u>	<u>\$ (13,248)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Insurance Recovery	\$ 1,576	\$ 0
Investment Income	0	136
Gain on Sale of Capital Asset	840	0
Interest on Debt	(4,365)	0
Total Nonoperating Revenues (Expenses)	<u>\$ (1,949)</u>	<u>\$ 136</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	\$ (331,597)	\$ (13,112)
Transfers In	0	438,617
Transfers Out	<u>(17,127)</u>	<u>(1,040)</u>
Change in Net Position	\$ (348,724)	\$ 424,465
Net Position, July 1, 2016	<u>908,334</u>	<u>36,078</u>
Net Position, June, 30, 2017	<u>\$ 559,610</u>	<u>\$ 460,543</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, 2017

	<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	\$ 5,254,017	\$ 35,000
Receipts for Self-insurance Premiums	0	3,956,050
Receipts for Licenses and Permits	0	134,342
Payments to Vendors	(1,498,341)	(20,227)
Payments to Employees	(2,983,787)	(52,083)
Payments for Fringe Benefits	(976,189)	(22,375)
Payments to Fiscal Agents	0	(378,246)
Payments to Insurers	0	(486,084)
Stop-loss Recovery	0	201,180
Payments for Administrative Costs	0	(58,571)
Payments for Claims	0	(3,698,889)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (204,300)</u>	<u>\$ (389,903)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Principal Paid on Notes	\$ (31,000)	\$ 0
Interest Paid on Notes	(4,365)	0
Proceeds from Sale of Capital Asset	840	
Acquisition and Construction of Capital Assets	(38,025)	(119,175)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>\$ (72,550)</u>	<u>\$ (119,175)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 0	\$ 438,617
Transfers to Other Funds	(17,127)	(1,040)
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ (17,127)</u>	<u>\$ 437,577</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 40
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 40</u>
Increase (Decrease) in Cash	\$ (293,977)	\$ (71,461)
Cash, July 1, 2016	<u>566,384</u>	<u>263,715</u>
Cash, June 30, 2017	<u>\$ 272,407</u>	<u>\$ 192,254</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>Fund</u>	<u>Governmental</u> <u>Activities</u>
	<u>Ambulance</u> <u>Service</u> <u>Fund</u>	<u>Internal</u> <u>Service</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)	\$ (329,648)	\$ (13,248)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	206,443	4,498
Changes in Deferred Outflows for Pensions	(267,165)	0
Changes in Deferred Inflows for Pensions	(154,657)	0
Changes in Assets and Liabilities:		
Changes in Net Pension Asset/Liability	283,308	0
(Increase) Decrease in Accounts Receivables	49,417	30,098
Increase (Decrease) in Allowance for Uncollectibles	(38,683)	0
(Increase) Decrease in Due from Other Funds (non-transfers)	0	(157,262)
(Increase) Decrease in Prepaid Items	(137,471)	(14,493)
Increase (Decrease) in Accounts Payable	(41,172)	(62,844)
Increase (Decrease) in Accrued Payroll	8,567	223
Increase (Decrease) in Payroll Deductions	(49,776)	(721)
Increase (Decrease) in Due to Other Funds (non-transfers)	249,624	150
Increase (Decrease) in Accrued Leave	10,452	0
Increase (Decrease) in Other Current Liabilities	0	(176,304)
Increase (Decrease) in Other Long-term Liabilities	6,461	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (204,300)</u>	<u>\$ (389,903)</u>
<u>Reconciliation of Cash With the Statement of Net Position</u>		
Cash Per Net Position	\$ 0	\$ 135,798
Equity in Pooled Cash and Investments Per Net Position	<u>272,407</u>	<u>56,456</u>
Cash, June 30, 2017	<u>\$ 272,407</u>	<u>\$ 192,254</u>

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