

ANNUAL FINANCIAL REPORT
SEQUATCHIE/BLEDSON COUNTY LANDFILL
FOR THE YEAR ENDED JUNE 30, 2017



DIVISION OF LOCAL GOVERNMENT AUDIT



**ANNUAL FINANCIAL REPORT
SEQUATCHIE/BLEDSOE COUNTY LANDFILL
FOR THE YEAR ENDED JUNE 30, 2017**

***COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON***

***DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director***

***STEVE REEDER, CPA, CGFM, CFE
Audit Manager***

***MICHAEL FORD, CPA, CGFM
Auditor 4***

***BRANDON MARKS
State Auditor***

This financial report is available at www.comptroller.tn.gov

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Summary of Audit Findings

Annual Financial Report
Sequatchie/Bledsoe County Landfill
For the Year Ended June 30, 2017

Scope

We have audited the basic financial statements of the Sequatchie/Bledsoe County Landfill as of and for the year ended June 30, 2017.

Results

Our report on Sequatchie/Bledsoe County Landfill's financial statements is unmodified.

Our audit resulted in no findings.

INTRODUCTORY SECTION

Sequatchie/Bledsoe County Landfill Officials
June 30, 2017

Board of Directors

Gregg Ridley, Bledsoe County Mayor, Chairman
Keith Cartwright, Sequatchie County Executive
Phillip Cagle, City of Pikeville Mayor
George Dwain Land, City of Dunlap Mayor
Shayne Bickford
Norman Hatfield
Paul Powell
Roger Simmons

FINANCIAL SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
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JAMES K. POLK STATE OFFICE BUILDING
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Independent Auditor's Report

Board of Directors
Sequatchie/Bledsoe County Landfill

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the Sequatchie/Bledsoe County Landfill as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the landfill's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Sequatchie/Bledsoe County Landfill as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sequatchie/Bledsoe County Landfill's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2017, on our consideration of internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of

our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sequatchie/Bledsoe County Landfill's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the landfill's internal control over financial reporting and compliance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a prominent initial "J" and a long, sweeping underline.

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

October 24, 2017

JPW/sb

BASIC FINANCIAL STATEMENTS

Exhibit A

Sequatchie/Bledsoe County Landfill
Statement of Net Position
June 30, 2017

ASSETS

Current Assets:	
Cash	\$ 46,386
Noncurrent Assets:	
Capital Assets:	
Land	71,550
Total Assets	<u>\$ 117,936</u>

LIABILITIES

Noncurrent Liabilities:	
Accrued Liability for Postclosure Care Costs:	
Due Within One Year	\$ 19,942
Due in More Than One Year	377,842
Total Noncurrent Liabilities	<u>\$ 397,784</u>
Total Liabilities	<u>\$ 397,784</u>

NET POSITION

Net Investments in Capital Assets	\$ 71,550
Unrestricted	<u>(351,397)</u>
Total Net Position	<u>\$ (279,847)</u>

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

Exhibit B

Sequatchie/Bledsoe County Landfill
Statement of Revenues, Expenses, and
Changes in Net Position
For the Year Ended June 30, 2017

<u>Operating Revenue</u>	
Operating Revenue	\$ 0
Total Operating Revenue	<u>\$ 0</u>
<u>Operating Expenses</u>	
Accountants/Bookkeepers	\$ 6,000
Payroll Taxes	448
Audit Services	1,727
Other Contracted Services	2,609
Landfill Closure/Postclosure Care Cost	5,104
Total Operating Expenses	<u>\$ 15,888</u>
Operating Income (Loss)	<u>\$ (15,888)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 119
Total Nonoperating Revenues (Expenses)	<u>\$ 119</u>
Change in Net Position	\$ (15,769)
Net Position, July 1, 2016	<u>(264,078)</u>
Net Position, June 30, 2017	<u><u>\$ (279,847)</u></u>

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

Exhibit C

Sequatchie/Bledsoe County Landfill
Statement of Cash Flows
For the Year Ended June 30, 2017

<u>Cash Flows from Operating Activities</u>	
Payments to Employees	\$ (6,000)
Payments to Contractors	(5,105)
Other Payments	(11,913)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (23,018)</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 119
Net Cash Provided By (Used In) Investing Activities	<u>\$ 119</u>
Net Increase (Decrease) in Cash	\$ (22,899)
Cash, July 1, 2016	<u>69,285</u>
Cash, June 30, 2017	<u><u>\$ 46,386</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u> <u>Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (15,888)
Adjustments to Reconcile Net Operating Income to	
Changes in Assets and Liabilities:	
Increase (Decrease) in Postclosure Care Costs	<u>(7,130)</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (23,018)</u></u>

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

SEQUATCHIE/BLEDSOE COUNTY LANDFILL
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**SEQUATCHIE/BLED SOE COUNTY LANDFILL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2017**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sequatchie/Bledsoe County Landfill’s financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of the landfill:

A. Reporting Entity

The Sequatchie/Bledsoe County Landfill is a joint venture entered into by four governmental entities: Bledsoe and Sequatchie counties and the cities of Dunlap and Pikeville. The landfill was formed in 1973 by agreements entered into with these governments to provide solid waste disposal services to the citizens of Sequatchie and Bledsoe counties. The landfill is administered under the oversight of a board of directors that consists of three people from each county and two from each city. Two vacancies exist on the board as of June 30, 2017. The county mayor/executive and city mayors are members of the board, and the remaining members of the board are appointed by these officials subject to the approval of their respective governing bodies. The Sequatchie/Bledsoe County Landfill was closed in 2006. The landfill board will continue to oversee the necessary postclosure activities at the site until the members dissolve the original agreement. The landfill employs a part-time bookkeeper.

Sequatchie and Bledsoe counties share equally in earnings and/or losses of the landfill. The cities of Dunlap and Pikeville share in any income/loss derived from the operations of the landfill in a ratio equal to the proportion that each city’s population bears to the total population of its respective county.

The 1990 federal census was used to determine fund equity. The percentages were not adjusted to reflect the 2000 or 2010 federal censuses because the landfill stopped accepting waste in 1999. Fund equity was determined using the following percentages:

Sequatchie County	28.5 %
City of Dunlap	21.5
Bledsoe County	39
City of Pikeville	<u>11</u>
Total	<u><u>100</u> %</u>

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The landfill's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The landfill is maintained as a proprietary (enterprise) fund. Since the landfill no longer accepts waste, the principal operating revenues of the landfill are the contributions from the governments involved and interest earned on the landfill's demand deposit account. Operating expenses for the landfill include administrative expenses, engineering fees, and postclosure care costs.

C. Assets, Liabilities, and Net Position

1. Deposits

For purposes of the Statement of Cash Flows, cash includes demand deposits held by the landfill.

2. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. As previously noted, the landfill is closed, and the only capital asset reported is land.

3. Long-term Obligations

In proprietary fund financial statements, long-term obligations (postclosure costs) are reported as liabilities in the Statement of Net Position.

4. Net Position

In proprietary fund financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

It is the landfill's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Net Position Deficit

The Sequatchie/Bledsoe County Landfill had a deficit in unrestricted net position of \$351,397 at June 30, 2017. This unrestricted net position deficit resulted from the recognition in the financial statements of a liability of \$397,784 for postclosure care costs. This liability represents accruals calculated according to estimates of annual postclosure care costs provided by the landfill's engineer. The landfill board plans to fund these costs using the cash balance as of June 30, 2017, and annual funding requirements from the four governments involved in the joint venture.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

Cash on the Statement of Net Position consists entirely of demand deposits maintained by the landfill's chairman.

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may

be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the landfill.

B. Long-term Obligations

Change in Long-term Obligations

Long-term obligation activity for the year ended June 30, 2017, was as follows:

	<u>Landfill Postclosure Care Costs</u>
Balance, July 1, 2016	\$ 404,913
Additions	5,105
Reductions	<u>(12,234)</u>
Balance, June 30, 2017	<u>\$ 397,784</u>
Balance Due Within One Year	<u>\$ 19,942</u>

The balance at June 30, 2017, represents the full accrual of the estimated postclosure care costs at the landfill site based on the estimated annual cost.

IV. OTHER INFORMATION

A. Risk Management

Sequatchie and Bledsoe counties provide for general liability, property, and casualty risks of loss at the landfill site through policies carried by the respective counties. Both Sequatchie and Bledsoe counties provide for these risks through participation in public entity risk pools.

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*; Statement No. 77, *Tax Abatement Disclosures*; Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*; Statement No. 80, *Blending Requirements for Certain Component Units*; and Statement No. 82, *Pension Issues an amendment of*

GASB Statements No. 67, No. 68, and No. 73, became effective for the year ended June 30, 2017.

GASB Statement No. 74, establishes accounting and reporting requirements for postemployment benefits other than pensions (other postemployment benefits or OPEB), which are included in the general purpose external financial reports of state and local governmental OPEB plans. This statement replaces GASB Statements No. 43 and No. 57. It also includes requirements for defined contribution OPEB plans that replace the requirements in Statements No. 25, No. 43, and No. 50. The scope of this statement includes OPEB plans, both defined benefit and defined contribution, administered through trusts meeting the necessary criteria as well as reporting assets accumulated through OPEB plans that are not administered through trusts that meet the specified criteria.

GASB Statement No. 77, establishes reporting requirements for tax abatements. This standard requires the disclosure of information about the nature and magnitude of tax abatement agreements entered into by state and local governments that reduce the government's tax revenues.

GASB Statement No. 78, amends Statement No. 68 to exclude certain pensions provided to employees of state or local governments through a cost-sharing multiple-employer pension plans that are not state or local plans and meet specific other criteria. This statement establishes recognition, measurement, and reporting requirements for these plans.

GASB Statement No. 80, amends the blending requirements of paragraph 53 of Statement No. 14. This standard adds additional blending criterion, which requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member.

GASB Statement No. 82 amends Statements No. 67, No. 68, and No. 73. This standard establishes covered payroll as the payroll on which contributions to a pension plan are based in the Required Supplementary Information. In addition, this standard clarifies that employer paid member contributions should be considered plan member contributions for purposes of applying Statement No. 67, and employee contributions for the purposes of applying Statement No. 68. This standard further states that an employer's expense and expenditures for employer paid member contributions should be recognized in the period for which the contribution is assessed and classified in the same manner that the employer classifies similar compensation other than pensions.

C. Contingent Liabilities

The landfill's attorney advised that he is unaware of any pending litigation or other contingent liability that would affect the financial statements of the Sequatchie/Bledsoe County Landfill.

D. Landfill Closure/Postclosure Care Costs

The Sequatchie/Bledsoe County Landfill has an active permit on file with the state Department of Environment and Conservation for a sanitary landfill. The entity has provided financial assurances for estimated postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the Sequatchie/Bledsoe County Landfill to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The Sequatchie/Bledsoe County Landfill was closed in 2007. The \$397,784 reported as postclosure care liability at June 30, 2017, represents amounts based on what it would cost to perform all postclosure care in 2017. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

E. Purchasing Law

The landfill operates under the purchasing law applicable to the Office of County Mayor of Bledsoe County. Bledsoe County's purchasing procedures are governed by provisions of the County Purchasing Law of 1983, Sections 5-14-201 through 5-14-206, *Tennessee Code Annotated*, which provide for all purchases exceeding \$10,000 to be made after public advertisement and solicitation of competitive bids.

AUDIT FINDING SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

**Independent Auditor's Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Board of Directors
Sequatchie/Bledsoe County Landfill

To the Board of Directors:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Sequatchie/Bledsoe County Landfill as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the landfill's basic financial statements, and have issued our report thereon dated October 24, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sequatchie/Bledsoe County Landfill's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the landfill's internal control. Accordingly, we do not express an opinion on the effectiveness of the landfill's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

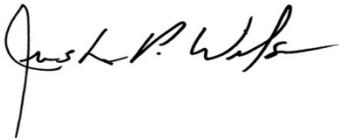
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sequatchie/Bledsoe County Landfill's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sequatchie/Bledsoe County Landfill's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

October 24, 2017

JPW/sb

Sequatchie/Bledsoe County Landfill
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2017

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or uncorrected. Presented below are financial statement findings along with their current status from the Annual Financial Report for the Sequatchie/Bledsoe County Landfill, for the year ended June 30, 2017.

Prior-year Financial Statement Findings

There were no prior-year financial statement findings to report.

SEQUATCHIE/BLEDSOE COUNTY LANDFILL
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS

For the Year Ended June 30, 2017

FINDINGS RELATING TO THE FINANCIAL STATEMENTS

There were no findings related to the financial statements of Sequatchie/Bledsoe County Landfill, as a result of our examination, for the year ended June 30, 2017.