MARION COUNTY CONSERVATION COMMISSION

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2016

JOHNSON, MURPHEY & WRIGHT, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA, TENNESSEE

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MARION COUNTY CONSERVATION COMMISSION
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June 30, 2016

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MARION COUNTY CONSERVATION COMMISSION
Roster of Board Members
June 30, 2016

Louin Campbell ..... Chairman

Sheila Grider ..... Secretary/Treasurer

Matt Blansett ..... Director

Wayne Willis ..... Director

Tommy Thompson ..... Director

Jackie Kirk ..... Director

Roger Grayson ..... Director

Darrell Pittman ..... Director

II. FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Marion County Conservation Commission

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Marion County Conservation Commission (a proprietary fund of Marion County, Tennessee), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Commission'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 financial position of the business-type activities of the Marion County Conservation Commission, as of June 30, 2016, and the changes in financial position and cash flows 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. Our opinion on the basic financial statement is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marion County Conservation Commission'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.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Marion County Conservation Commission are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities of the county that is attributable to the transactions of the Commission. They do not purport to, and do not present fairly the financial position of Marion County, Tennessee as of June 30, 2016, the changes in its financial position, or, where applicable, its cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2016, on our consideration of the Marion County Conservation Commission's 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 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 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 Marion County Conservation Commission's internal control over financial reporting and compliance.

Johnson, Murphey & Wright, P.C.

Chattanooga, Tennessee
September 6, 2016

MARION COUNTY CONSERVATION COMMISSION
Statement of Net Position
June 30, 2016

ASSETS		
Current assets		
Cash	$	53,969
Accounts receivable		2,000
Total current assets		55,969
Non-current assets		
Capital assets		
Other capital assets - net of accumulated depreciation		91,403
TOTAL ASSETS	$	147,372
LIABILITIES		
Current liabilities		
Accounts payable	$	7,483
TOTAL LIABILITIES	$	7,483
NET POSITION		
Investment in capital assets	$	91,403
Unrestricted		48,486
TOTAL NET POSITION	$	139,889

The accompanying notes are an integral part of the financial statements.

MARION COUNTY CONSERVATION COMMISSION
Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2016

Operating Revenues	
User fees/vending	$ 116,699
Total operating revenues	116,699
Operating Expenses	
Salaries and benefits	22,860
Contract services	3,404
Depreciation	16,861
Equipment	1,439
Fuel	1,251
Insurance	1,314
Miscellaneous	3,583
Professional fees	5,000
Supplies	12,093
Telephone	2,110
Utilities	28,326
Total operating expenses	98,241
Operating income	18,458
Total Net Position - beginning	121,431
Total Net Position - end	$ 139,889

The accompanying notes are an integral part of the financial statements.

MARION COUNTY CONSERVATION COMMISSION
Statement of Cash Flows
Year Ended June 30, 2016

Cash Flows from Operating Activities	
Receipts from customers and users	$ 114,699
Payments to suppliers	(67,068)
Payments to employees	(22,860)
Net cash provided (used) by operating activities	24,771
Cash Flows from Capital and Related Financing Activities	
Acquisition of capital assets	(16,242)
Net increase (decrease) in cash	8,529
Cash - beginning	45,440
Cash - end	$ 53,969
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income	$ 18,458
Adjustments to reconcile operating income to net cash provided (used) by operating activities	
Depreciation	16,861
(Increase) decrease in accounts receivable	(2,000)
Increase (decrease) in accounts payable	(8,548)
Total adjustments	6,313
Net cash provided (used) by operating activities	$ 24,771

The accompanying notes are an integral part of the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Marion County Conservation Commission (Commission) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles.

The following is a summary of the more significant accounting policies:

A. Reporting Entity

Marion County Conservation Commission was organized in 1989 for the purpose of managing the Marion County Park located on Nickajack Lake.

The primary source of revenue of the Marion County Conservation Commission is service fees charged for the use of the park, primarily camping fees.

The Marion County Board of Commissioners serves as the Board of Directors for the Conservation Commission as well as appoints two individuals outside of the County Commission to serve on the Board. As the governing board is not elected, but instead is entirely appointed by the County, the Commission cannot be a primary government. Instead, it qualifies as a proprietary fund of Marion County, Tennessee (the primary government). The County Commission may appropriate funds for the operation and maintenance of the Conservation Commission and must approve long-term debt issued by the Commission.

The financial statements present only the Marion County Conservation Commission of Marion County, Tennessee, as of June 30, 2016. These financial statements are in no way intended to represent the government wide financial position of Marion County, Tennessee for the year then ended in conformity with accounting principles generally accepted in the United States of America.

B. Basic Financial Statements

All activities of the Commission are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and /or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Measurement Focus - Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Commission's operations are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operations are included on the Statement of Net Position. Net position (i.e., assets + deferred outflows - liabilities - deferred inflows) are segregated into net investment in capital assets, restricted components and unrestricted components.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus - Basis of Accounting (Continued)

The financial records are maintained on the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The allowance method is used to estimate the uncollectible accounts. Unbilled service receivables are recorded at year-end.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operation. The principal operating revenues of the Commission's enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as needed.

D. Cash and Cash Equivalents

For purposes of reporting cash on the Statement of Cash Flows, the Commission considers all unrestricted highly liquid investments with an initial maturity of three months or less when purchased to be cash equivalents. At June 30, 2016, the Commission had no cash equivalents.

E. Investments

Investments are reported at fair value, which is based on quoted market prices. The Commission is authorized by Tennessee statutes to invest in the following:

1. Bonds, notes or treasury bills of the United States.
2. Non-convertible debt securities of the Federal Home Loan Bank, the Federal National Mortgage Association, the Federal Farm Credit Bank and the Student Loan Marketing Association.
3. Any obligations which are guaranteed as to principal and interest by the United States or any of its agencies.
4. Certificates-of-deposit and other evidence of deposit at state and federal chartered banks and savings and loan associations.
5. Obligations of the United States or its agencies under a repurchase agreement for a shorter time than the maturity date of the security itself if the market value of the security itself is more than the amount of funds invested.
6. Money market funds whose portfolios consist of any of the foregoing investments.
7. The local government investment pool.

F. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the current year-end are recorded as prepaid expenses. At year-end, there were no prepaid expenses.

G. Inventory

Supplies and materials are recorded as expenses at the time items are purchased and are not inventories at year-end, due to lack of materiality.

H. Restricted Assets

Certain resources can be classified as restricted assets on the Statement of Net Position because their use is limited. At year-end, there were no restricted assets to be reported.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets

Capital assets are defined by the Commission as assets with an initial, individual cost of more than $500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. The Commission's policy is to capitalize the net interest cost incurred during the year resulting from borrowings utilized to finance the construction of assets.

Major additions are capitalized while maintenance and repairs, including the cost of minor items of property, are expensed as incurred. Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation, and resulting gains or losses are reflected in income. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets. The estimated useful lives are as follows:

Asset Class	Years
Mobile home	20
Bathhouse	12-20
Land improvements	15-20
Equipment	3-10

J. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Entity has no items that qualify for reporting as a deferred outflow of resources.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. Currently, the Entity has no items that qualify for reporting as a deferred inflow of resources.

K. Compensated Absences

Policies regarding employee vacation and sick leave benefits do not meet the criteria which would require accrual of a liability for future benefits.

L. Net Position

Net position is the residual of all elements presented in the Statement of Financial Position (i.e., assets + deferred outflows - liabilities - deferred inflows). Net investment in capital assets represent capital assets reduced by accumulated depreciation and by any outstanding debt related to the acquisition, construction or improvement of those assets. Restricted net position represents restricted assets reduced by any related outstanding debt.

M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Events Occurring after Reporting Date

The Commission has evaluated events and transactions that occurred between June 30, 2016, and September 6, 2016, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk is the risk that in the event of a bank failure the Commission's deposits may not be returned to it. The Commission does not have a deposit or investment policy for custodial credit risk, however, the State of Tennessee requires its governmental entities to either meet the deposit and collateralization regulations under TCA Title 9, Chapter 4, Parts 1 and 4, or as provided in the collateral pool. As of June 30, 2016, the carrying amount of the Commission's deposits was $53,969, and the bank balance was $61,940. None of the Commission's bank balance was exposed to custodial credit risk as uninsured or uncollateralized due to the fact that all of its deposits and investments are in a financial institution that is a participant in the State of Tennessee collateral pool.

Investments

The Commission had no investments at year-end.

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 follows:

	Beginning Balance 07-01-15	Increases	Decreases	Ending Balance 06-30-16
Business-type activities:				
Capital assets being depreciated:				
Mobile home	$ 11,758	$ 2,000	$ -	$ 13,758
Bathhouse	39,677	-	-	39,677
Land improvements	74,055	3,092	-	77,147
Equipment	48,920	11,150	(11,000)	49,070
Total capital assets being depreciated	174,410	16,242	(11,000)	179,652
Less accumulated depreciation for:				
Mobile home	8,923	689	-	9,612
Bathhouse	6,501	3,261	-	9,762
Land improvements	46,490	3,517	-	50,007
Equipment	20,474	9,394	(11,000)	18,868
Total accumulated depreciation	82,388	16,861	(11,000)	88,249
Total capital assets being depreciated - net	92,022	(619)	-	91,403
Business-type activities capital assets - net	$ 92,022	$ (619)	$ -	$ 91,403

NOTE 4 - LAND USE

The Marion County Park is located on land owned by the Tennessee Valley Authority (TVA). TVA permits Marion County to use the park land at no charge.

NOTE 5 - WAGES

The managers of the Park are compensated by the general government of Marion County. During the year ended June 30, 2016, the Commission reimbursed the County $22,860 relating to the salaries, payroll taxes and workers compensation insurance. Additionally, the manager is permitted to live in the mobile home rent free, including utilities.

NOTE 6 - COMPLIANCE WITH FINANCE RELATED LEGAL AND CONTRACTUAL PROVISIONS

The Commission has no material violations of finance related legal and contractual provisions.

NOTE 7 - CONTINGENT LIABILITIES

As of June 30, 2016, the Commission does not have any material contingent liabilities that would have a material effect on the Commission's financial condition.

NOTE 8 - LITIGATION

As of June 30, 2016, the Commission was not involved in any litigation that would have a material effect on the Commission's financial condition.

NOTE 9 - COMMERCIAL INSURANCE

It is the policy of the Commission to purchase commercial insurance or to be covered under the entire Marion County Government for the risks of losses to which it is exposed. The risks include general liability, property and casualty, worker's compensation, employee fidelity, and directors' and officers' liability. The Commission reimburses Marion County for the cost of insurance.

III. INTERNAL CONTROL AND COMPLIANCE SECTION

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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*

To the Board of Directors
Marion County Conservation Commission

We have audited 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, the financial statements of the business-type activities and the major fund of the Marion County Conservation Commission as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Marion County Conservation Commission's basic financial statements, and have issued our report thereon dated September 6, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Marion County Conservation Commission'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 Marion County Conservation Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Marion County Conservation Commission'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 and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2016-001 and 2016-002, which we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Marion County Conservation Commission'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*.

Marion County Conservation Commission's Response to Findings

The Marion County Conservation Commission's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The Marion County Conservation Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson, Murphey & Wright, P.C.

Chattanooga, Tennessee
September 6, 2016

MARION COUNTY CONSERVATION COMMISSION
Schedule of Findings and Responses
June 30, 2016

SUMMARY OF AUDIT RESULTS

Opinion:
Unmodified opinion issued on the financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Deficiencies:
During the audit of the financial statements, two significant deficiencies in internal controls were disclosed.

Material Noncompliance:
None disclosed.

FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROLS:

Finding 2016-001 - Segregation of duties (Repeat 2015-001)

Criteria:
Government Auditing Standards (Yellow Book) A.06(h), states that "inadequate controls for the safeguarding of assets" is a deficiency in internal controls.

Condition:
There is not a proper segregation of duties as to collecting, depositing, and recording funds.

Cause:
The Commission has a limited number of office employees to provide for a proper division of duties.

Effect:
Without a proper division of duties, one person has control over a complete transaction from beginning to end which could result in a misappropriation of assets.

Management's Response:
We concur. However, the benefits of the additional controls are not justified by the cost to the Commission at this time.

FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED *GOVERNMENT AUDITING STANDARDS* (Continued)

INTERNAL CONTROLS: (Continued)

Finding 2016-002 - Approvals and documentation

Criteria:
Government Auditing Standards (Yellow Book) A.06(h), states that "inadequate controls for the safeguarding of assets" is a deficiency in internal controls.

Condition:
Bank statements are not being opened, reviewed and initialed by one of the Commissioners. Also, the payroll journals are not being reviewed and initialed by one of the Commissioners.

Cause:
An approval process is not being followed so that all bank statements and payroll journals are approved by a Commissioner.

Effect:
Without following an approval process, improper payments could be expensed to the Entity.

Management's Response:
We concur. We will make every effort to correct the issues as noted.

MARION COUNTY CONSERVATION COMMISSION
Schedule of Prior Audit Findings
June 30, 2016

INTERNAL CONTROL:

Finding 2015-001 - Segregation of Duties

Still in effect.