

**ALFALFA COUNTY EDUCATIONAL
FACILITIES AUTHORITY**

REPORT OF AUDIT

FOR THE YEAR ENDED JUNE 30, 2020

ALFALFA COUNTY EDUCATIONAL FACILITIES AUTHORITY
ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

December 14, 2021

Board of Trustees
Alfalfa County Educational Facilities Authority
Cherokee, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of Alfalfa County Educational Facilities Authority (ACEFA), a component unit of Alfalfa County, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the 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 an opinion 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 my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Alfalfa County Educational Facilities Authority as of June 30, 2020, and the changes in financial position and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Alfalfa County Educational Facilities Authority, a component unit of Alfalfa County, Oklahoma, and do not purport to, and do not, present fairly the financial position of Alfalfa County, Oklahoma, as of June 30, 2020 and the changes in its financial position and cash flows in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Alfalfa County Educational Facilities Authority has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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 (GASB), 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021, on our consideration of the Alfalfa County Educational Facilities Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 results of that testing, and not to provide an opinion on the 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 Alfalfa County Educational Facilities Authority's internal control over financial reporting and compliance.



Chas. W. Carroll, P.A.

Alfalfa County Educational Facilities Authority
Statement of Net Position
For the Year Ended June 30, 2020

Assets

Current Assets	
Alfalfa County Treasurer	\$ 9,040
Debt Service Fund 01-6	6,899
Improvement Fund 03-2	-
Rebate Fund 02-4	3,640
Rent Receivable	
Total Current Assets	19,579
Other Assets	
Other Rent Receivable (AL Co)	6,200
Bond Discount	3,095
Construction in Progress	-
Lease Purchase Receivable	1,436,665
Total Other Assets	1,445,960
Total Assets	\$ 1,465,539

Liabilities & Equity

Current Liabilities	
Accrued Interest Payable	\$ 9,164
Current Portion - Bonds Payable	465,000
Total Current Liabilities	474,164
Long Term Liabilities	
Bonds Payable	975,000
Total Long Term Liabilities	975,000
Total Liabilities	1,449,164

Net Position

Restricted for Debt Service	10,539
Restricted for Capital Projects	-
Unrestricted	5,836
Total Net Position	16,375

TOTAL LIABILITIES AND NET POSITION	\$ 1,465,539
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The notes to financial statements are an integral part of this financial statement

Alfalfa County Educational Facilities Authority
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020

Income	
Other Rent Income (AL Co)	\$ 1,440
Interest Income	458
Rental Income	3,000
Total Income	4,898
Expense	
Bank Service Fee	3,000
Professional Fees (AL Co)	40
Total Expense	3,040
Net Operating Income	1,858
Beginning Net Position	14,517
Ending Net Position	\$ 16,375

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

Alfalfa County Educational Facilities Authority
Statement of Cash Flows
For the Year Ended June 30, 2020

Operating Activities	
Receipts from Customers	\$ 3,761
Interest Income	458
Payments to Suppliers & Lenders	(3,040)
Net cash provided by Operating Activities	1,179
Investing Activities	
Construction in Progress	-
Lease Purchase Receivable	462,140
Bond Discount	1,428
Net cash provided by Investing Activities	463,568
Financing Activities	
Bonds Payable	(465,000)
Accrued Interest Payable	(2,470)
Net cash provided by Financing Activities	(467,470)
Net cash increase for period	(2,723)
Cash at beginning of period	22,302
Cash at end of period	\$ 19,579
Reconciliation of Net Income to Net Cash	
Provided by Operating Activities:	
Operating Income	\$ 1,858
Adjustments to Reconcile Net Income to Cash	
Provided by Operating activities:	
Receivables	(679)
Accounts Payable	-
Net Cash Provided by Operating Activities	\$ 1,179

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

Alfalfa County Educational Facilities Authority
Notes to the Financial Statements
For the Year Ended June 30, 2020

The following notes to the financial statements are an integral part of Alfalfa County Educational Facilities Authority's financial statements.

I. Summary of Significant Accounting Policies

Alfalfa County Educational Facilities Authority, Cherokee, Oklahoma (the Authority) was established as a Trust for the use and benefit of the Beneficiary for the public purposes hereinafter set forth, under the provisions of Title 60, Oklahoma Statutes 2001, Sections 176 to 180.4, inclusive, as amended and supplemented, the Oklahoma Trust Act and other applicable statutes and laws of the State of Oklahoma. The Authority is to assist the Beneficiary in making the most efficient use of all their economic resources and powers to lessen the burden on government and to stimulate educational growth and development; promote the educational wellbeing of the Beneficiary by improving available resources. The Authority is to conduct all business related to providing the necessary educational facilities and/or services; to plan, establish, develop, construct, finance, enlarge, remodel, acquire, improve, make alterations, extend, maintain, equip, operate, lease, furnish and regulate any facilities related to any of the foregoing, and if desired, to lease such facilities and to operate the same in connection therewith, and to do, perform, own, acquire, construct or engage in or finance any other enterprise or activity, project or facility to such extent and in such manner as now is or may be considered a proper and lawful function of public trust entities within the State of Oklahoma. The Authority began operation on July 31, 2014. The Authority is exempt from federal and state income taxes.

On August 1, 2014, the Board of Trustees of the Authority approved the Alfalfa County Educational Facilities Authority Educational Facilities Lease Revenue Bonds (Cherokee Public Schools Project), Series 2014 between the Authority and BancFirst (the Trustee) providing for the issuance of Revenue Bonds in the aggregate principal amount of \$ 3,520,000. The bonds were sold at a discount of \$ 11,426.

The accounting policies of the Authority conform to generally accepted accounting principles applicable to governmental units. The Authority complies with generally accepted accounting principles and applies all relevant Government Accounting Standards Board (GASB) pronouncements. In addition, the Authority applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The Authority has elected not to follow FASB pronouncements issued since that date.

A. Financial Reporting Entity

The Authority complies with GASB Statement No. 14, "*The Financial Reporting Entity*." This statement establishes standards for defining and reporting on the financial reporting entity. It defines component units as legally separate organizations for which the elected officials of the primary government are financially accountable and other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Authority considered all potential component units in determining what organizations should be included in the financial statements. Based on these criteria, there are no component units to include in the Authority's financial statements.

B. Measurement Focus, Basis of Accounting and Basis of Presentation - Fund Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) promulgated in the United States of America. The accounting and financial reporting treatment is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation are included on the statement of net position. The operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position.

Financial activity is accounted for on the flow of economic resources measurement focus using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The Authority complies with generally accepted accounting principles and applies all relevant Government Accounting Standards Board (GASB) pronouncements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority's enterprise fund is rental income from the Cherokee Public School District. Operating expenses for enterprise funds include trustee fees and amortization expense. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, Liabilities, Net Position and Revenues

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all cash on hand, demand deposits, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

2. Fair Value of Financial Instruments

The Authority's financial statements include cash and investments. The Authority's estimates of the fair value of all financial instruments do not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of net position. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

3. Restricted Assets

Restricted assets include investments of the proprietary fund that are legally restricted as to their use. Financial requirements of the bond indentures require that funds be held in a bond fund which is comprised of the rebate account, debt service account, and improvement account. Under the terms and provisions of the indenture, these funds are maintained with the Trustee bank and are not subject to lien or attachment by any other creditors. These funds are to be maintained so long as the bonds are outstanding.

4. Rent Receivable

The Authority receives semi-annual rent payments from Cherokee Public Schools in the amount of \$1,500. Rent receivable is accrued from March 1 to September 1.

5. Capital Assets

Contributions to capital assets include capitalized accrued interest payable. Interest on the 2014 bond will be capitalized until the construction project is complete. "Capital Lease Asset" will remain a non-depreciable asset until the lease obligation is fulfilled and title is transferred to the school.

6. Accrued Interest

Interest payments for the 2014 Series Bonds are due semi-annually on March 1 and September 1 each year until maturity. Interest payable is accrued from March 1 through September 1 on all bonds.

7. Long-Term Obligations

Long-term debt is reported as a liability in the Authority's statement of net position.

8. Lease Purchase Receivable

The Lease Purchase Receivable balance as of June 30, 2020 was \$1,436,665 consisting of the bond principal, interest paid or accrued on bond as of June 30, 2020 and reduced by lease purchase payments made by Cherokee Public Schools. The Authority entered into a lease agreement with Cherokee Public Schools. The 2014 Bond Series

proceeds were used to complete the construction of the elementary school and other facilities. These improvements have been sold to Cherokee Public Schools through a lease agreement.

9. Net Position

Proprietary fund financial statements report net position. Amounts invested in capital asset, net of related debt and legally restricted amounts are separated from unrestricted net position.

- a. Invested 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 assets 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. The Authority typically uses restricted net position first followed by unrestricted net position.

10. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Stewardship, compliance, and accountability are key concepts in defining the responsibilities of the Alfalfa County Educational Facilities Authority. The use of budgets and monitoring of equity status facilitate the Authority's compliance with legal requirements. The Authority did not prepare a budget for the 2020 fiscal year.

III. Detailed Notes Concerning the Funds

A. Cash

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority's cash deposits, including interest-bearing money market accounts, are maintained in financial institutions. As of June 30, 2020, none of the Authority's deposits were exposed to custodial credit risk.

Interest rate risk. - This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

B. Long-Term Debt

The Authority issued bonds in the amount of \$ 3,520,000 on August 1, 2014, in conjunction with an agreement with the Cherokee Public School District. Interest on the bonds is payable March 1st and September 1st at varying rates. The Authority has a total of (8) principal payments, beginning September 1, 2015. The bonds were issued at

a discount of \$ 11,426. This amount is amortized over the life of the bonds. These amounts are shown net on the face of the Statement of Net Position.

Remaining debt service requirements for the Cherokee Public Schools 2014 Series Bonds are as follows:

Year Ended June 30,	Principal	Interest	Total Requirements
2021	\$ 465,000	28,373	\$ 493,373
2022	480,000	16,613	496,613
2023	495,000	3,403	498,403
	<u>\$ 1,440,000</u>	<u>48,389</u>	<u>\$ 1,488,389</u>

Long-term debt consists of bonds payable. The following is a summary of the changes in long-term debt of the Authority for the fiscal year.

Bonds Payable	Balance June 30, 2019	Advancements	Payments	Balance June 30, 2020	Due Within One Year
Series 2015 - Cherokee Schools	\$ 1,905,000.00		465,000.00	1,440,000	\$ 465,000

C. Lease Purchase Agreement (Sub Lease)

The Authority has an agreement with the Cherokee Public Schools to lease the school facilities. Future minimum rental commitments for operating leases as of June 30, 2020 are as follows:

Year Ended June 30,	Cherokee Public Schools
2021	\$ 3,000
2022	3,000
2023	1,500
Total	<u>\$ 7,500</u>

The rent is due in equal semi-annual installments on or before the 1st of September and March.

D. Capital Lease Agreement (Ground Lease)

The Authority has entered into an agreement to lease the school facilities. Such agreement is, in substance, a purchase (capital lease) and is reported as a capital lease receivable.

The following schedule is a schedule of the lease purchase acquisition payments for improvements to be received from Cherokee Public Schools, as of June 30, 2020:

<u>DATE</u>	<u>PURCHASE PRICE</u>	<u>NATURE OF IMPROVEMENTS</u>
9/1/2020	499,650	Improvements acquired and installed at the new Baseball / Softball Complex as follows: special equipment and plumbing; Improvements acquired and installed at a track and field sports complex as follows: concrete, masonry, structural steel, millwork, doors, windows, finishes, equipment, and fire protection equipment.
9/1/2021	499,650	Improvements acquired and installed at the track and field sports complex as follows: track surface, bleachers, furniture, fixtures, and equipment.
9/1/2022	\$ 499,650	Improvements acquired and installed at the track and field sports complex as follows: electrical, HVAC equipment, and thermal and moisture protection; Any other property improved, acquired and/or installed.

The Authority leases the improvements to facilities to the Cherokee Public Schools at an interest rate of 0.00%. The terms of this lease commenced on March 1, 2015, and extends to September 1, 2022, under the terms of the indenture and so long thereafter as long as any Bond shall remain outstanding and unpaid.

As of June 30, 2020, the lease agreement with Cherokee Public Schools was partially fulfilled. The capital lease asset has been partially transferred to the school as follows:

<u>DATE</u>	<u>PURCHASE PRICE</u>	<u>NATURE OF IMPROVEMENTS</u>
9/1/2015	\$ 375,750	Improvements acquired and installed at the Elementary School as follows: general requirements, site work, concrete, structural steel, doors and windows.
9/1/2016	504,500	Improvements acquired and installed at the Auditorium as follows: general requirements, millwork, thermal and moisture protection, doors and windows, finishes, plumbing, HVAC equipment, fire protection equipment, and seating; Improvements acquired and installed in the District as follows: new vocational agriculture building.
9/1/2017	504,600	Improvements acquired and installed at the Elementary School as follows: canopies, masonry, millwork, thermal and moisture protection, and plumbing; Improvements acquired and installed at the Auditorium as follows: electrical
9/1/2018	504,600	Improvements acquired and installed at the new Baseball / Softball Complex as follows: HVAC equipment, fire protection equipment, electrical, bleachers, and equipment.
9/1/2019	504,600	Improvements acquired and installed at the new Baseball / Softball Complex as follows: concrete, masonry, structural steel, millwork, thermal and moisture protection, doors and windows, and finishes; Improvements acquired and installed at the Elementary School as follows: finishes, HVAC equipment, fire protection equipment, electrical, furniture, fixtures, and equipment.

IV. Other Information

A. Economic Dependence

During the fiscal year ended June 30, 2020, the Authority reported lease revenues of \$4,440, pursuant to its lease agreement with the Cherokee Public Schools, Cherokee, Oklahoma. This amount represents 100% of the Authority's total operating revenues.

B. Subsequent Events

Management has evaluated subsequent events through December 14, 2021, which is the date the financial statements were available to be issued and has determined that no additional information needs to be added to the financial statements.

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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*

December 14, 2021

Board of Trustees
Alfalfa County Educational Facilities Authority
Cherokee, Oklahoma

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 Alfalfa County Educational Facilities Authority (ACEFA), a component unit of Alfalfa County, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the ACEFA's basic financial statements and have issued our report thereon dated December 14, 2021. ACEFA did not present the Management's Discussion and Analysis required by the Governmental Accounting Standards Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered ACEFA'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 ACEFA's internal control. Accordingly, we do not express an opinion on the effectiveness of ACEFA'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 ACEFA'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 ACEFA 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard* and which are described in the accompanying schedule of findings and responses as items 2020-001.

Alfalfa County Educational Facilities Authority, Cherokee Oklahoma's, Response to Findings

Alfalfa County Educational Facilities Authority, Cherokee Oklahoma's response to the findings identified in our audit is described in the attached corrective action plan. The Authority'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 results of that testing, and not to provide an opinion on the effectiveness of the Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Chas. W. Carroll, P.A.

ALFALFA COUNTY EDUCATIONAL FACILITIES AUTHORITY
Schedule of Findings and Responses
For the Year Ended June 30, 2020

2020-001

Criteria - In accordance with State Statutes (O.S. 60-176-(H)) Public Trusts created pursuant to this section shall file annually, with their respective beneficiaries, copies of financial documents and reports sufficient to demonstrate the fiscal activity of such trust, including, but not limited to, budgets, financial reports, bond indentures, and audits.

Condition - The Authority did not file annual budgets with Alfalfa County.

Cause - Oversight by management.

Effect or Potential Effect - The Authority is in violation of State Statutes.

Recommendation - The Authority trustees should ensure budgets are filed annually with the County.

Management Response - See Corrective Action Plan.

Alfalfa County Clerk

Laneta Schwerdtfeger

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December 09, 2021

AUDIT FINDING CORRECTIVE ACTION PLAN

AUDIT YEAR 2020

AUDIT FINDING REFERENCE NUMBER: 2020-001

County Clerk will file the budget with the County Commissioners annually.



Laneta Schwerdtfeger
Alfalfa County Clerk

