

*Independent Auditor's Report*

***Caddo County Governmental Building Authority***

*Year Ending June 30, 2014*

**CADDO COUNTY GOVERNMENTAL  
BUILDING AUTHORITY  
ANADARKO, OKLAHOMA  
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June 30, 2014**

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## INDEPENDENT AUDITOR'S REPORT

To the Trustees of  
Caddo County Governmental Building Authority  
Anadarko, Oklahoma 73005

Trustees:

We have audited the accompanying modified cash basis financial statements of the Caddo County Governmental Building Authority, Caddo County, Oklahoma, a component unit of Caddo County, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Authority'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 the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for 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 the 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 of 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 Authority'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 Authority'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**

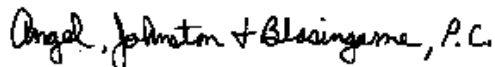
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-modified cash basis of the Caddo County Governmental Building Authority as of June 30, 2014, and the respective changes in financial position-modified cash basis and cash flows-modified cash basis, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated, October 6, 2014, on our consideration of the Authority'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 Authority's internal control over financial reporting and compliance.



Angel, Johnston & Blasingame, P.C.  
Chickasha, Oklahoma  
October 6, 2014

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
**STATEMENT OF NET POSITION**  
**MODIFIED CASH BASIS**  
**For the Year Ended June 30, 2014**

**ASSETS**

Current Assets	
Cash and cash equivalents	\$ 59,014.51
Investments	0.00
<i>Total Current Assets</i>	<u>59,014.51</u>
Non Current Assets	
Restricted cash and cash equivalents	4,901,506.78
Capital assets (net Accumulated depreciation)	14,554,293.21
Deferred Charges-Bond Issue Costs	537,441.38
<i>Total Non Current Assets</i>	<u>19,993,241.37</u>
<i>Total Assets</i>	<u>\$ 20,052,255.88</u>

**LIABILITIES**

Current Liabilities	
Bonds, notes and loans payable	120,000.00
Due to Caddo County	33,547.69
<i>Total Current Liabilities</i>	<u>153,547.69</u>
Non Current Liabilities	
Bonds, notes and loans payable	16,800,000.00
<i>Total Non Current Liabilities</i>	<u>16,800,000.00</u>
<i>Total Liabilities</i>	<u>\$ 16,953,547.69</u>

**NET POSITION**

Invested in Capital Assets net of Related Debt	(1,861,813.10)
Restricted	4,901,506.78
Unrestricted	59,014.51
<i>Total Net Position</i>	<u>\$ 3,098,708.19</u>

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

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
**STATEMENT OF REVENUE AND EXPENSES AND CHANGES IN FUND**  
**NET POSITION-MODIFIED CASH BASIS**  
**For the Year Ended June 30, 2014**

<b>Operating Revenue:</b>	
Rent Income from County Sales Tax	\$ 902,121.58
Federal Interest Subsidy	348,970.87
Administration Fees	17,020.00
Reimbursement of Prior Year Expense	15,437.80
<i>Total Operating Revenues</i>	<u>1,283,550.25</u>
 <b>Operating Expenses:</b>	
Trustee Fees	22,020.00
Office Expense	7,000.00
Depreciation Expense	370,189.33
Ammortized Deferred Charges	27,668.52
<i>Total Operating Expenses</i>	<u>426,877.85</u>
 <i>Income (Loss) from operations</i>	 <u>856,672.40</u>
 <b>Non-Operating Revenue(Expense)</b>	
Interest Income	9,625.47
Interest Expense	(1,086,937.46)
 <i>Total Non-Operating Revenues (Expense)</i>	 <u>\$ (1,077,311.99)</u>
 <i>Income (Loss) before Transfers</i>	 <u>(220,639.59)</u>
 Change in Net Position	 \$ (220,639.59)
 <i>Net Position-Beginning of Year</i>	 <u>3,319,347.78</u>
 <i>Net Position-End of Year</i>	 <u>\$ 3,098,708.19</u>

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

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**MODIFIED CASH BASIS**  
**For the Year Ended June 30, 2014**

<b>Cash Flows from Operating Activities</b>	
Cash receipts for rent	\$ 902,121.58
Cash receipts for administrative fees	17,020.00
Cash reimbursement	15,437.80
Cash receipt for interest subsidy	348,970.87
Cash payments for trustee fees	(22,020.00)
Cash payments to vendors	(7,000.00)
<i>Net Cash Provided by (used for) Operating Activities</i>	<u>1,254,530.25</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Increase in liability to Caddo County	33,547.69
<i>Net Cash Provided by (used for) Noncapital Financing Activities</i>	<u>33,547.69</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Cash payment of bond principle	(100,000.00)
Purchase of Capital Assets	(39,319.05)
<i>Net Cash Provided by (used for) Capital and Related Financing Activities</i>	<u>(139,319.05)</u>
<b>Cash Flows from Investing Activities</b>	
Interest Received	9,625.47
Interest paid	(1,086,937.46)
<i>Net Cash Provided by (used for) Investing Activities</i>	<u>(1,077,311.99)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	71,446.90
<i>Cash and Cash Equivalents - Beginning of Year</i>	<u>4,889,074.39</u>
<i>Cash and Cash Equivalents - End of Year</i>	<u>\$ 4,960,521.29</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>	
Operating Income (Loss)	856,672.40
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (used) by Operating Activities	
Ammortized Deferred Charges	27,668.52
Depreciation Expense	370,189.33
<i>Net Cash Provided by (used for) Operating Activities</i>	<u>\$ 1,254,530.25</u>

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

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
ANADARKO, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2014

**NOTE 1 – Summary of Significant Accounting Policies**

As discussed further in Note 1.C., these financial statements are presented on the modified cash basis of accounting. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

**1.A. Reporting Entity**

Caddo County Governmental Building Authority was organized to assist Caddo County, the State of Oklahoma, Governmental Agencies municipalities and private entities, agencies and citizens in making the most efficient use of all of their economic resources and powers in accord with the needs and benefit of the State of Oklahoma and Caddo County in order to lessen the burdens on government and to stimulate economic growth and development of the Caddo County; to inventory the services, facilities and resources of the Caddo County, to own, operate and manage jails, prisons, correctional and related facilities; to foster and promote an improved economic climate within the Caddo County and to otherwise promote its general welfare and prosperity and to finance any and all programs, utilities, facilities or resources promoting or intending to promote any of the foregoing and, without restriction, in furtherance of the foregoing general objectives.

**Related Organizations**

**Caddo County** The Authority is a public trust created and established pursuant to the term of Title 60, Oklahoma Statutes 1991, Section 176 et seq.; as amended and supplemented, the Oklahoma Trust Act and other applicable statutes and laws of the State of Oklahoma and Caddo County is the beneficiary of this public trust. The elected Caddo County Commissioners, Sheriff and District Attorney are also the Authority's trustees. Therefore, the Authority is considered to be a component unit of Caddo County.

The accompanying financial statements include all functions and activities over which the Authority exercises financial accountability. Caddo County Governmental Building Authority is a component unit of the governmental entity of Caddo County, Oklahoma. Caddo County's financial information is not presented in these financial statements. Caddo County financial audits are readily obtainable at, [www.sai.ok.gov](http://www.sai.ok.gov), the State Auditor's website.

**1.B. Basis of Presentation**

The Authority's fund is an enterprise fund. Enterprise funds are proprietary funds used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.



**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
ANADARKO, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2014

**1.C. Measurement Focus and Basis of Accounting**

Measurement focus refers to how transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

The Authority's financial statements use the economic resources measurement focus and the modified cash basis of accounting. Revenues are recognized when they are received and expenses are recorded when paid. If the Authority utilized the basis of accounting recognized as generally accepted, the financial statements would use the accrual basis of accounting. In other words, revenue would be recognized when earned and expenses would be recorded when the liability is incurred or economic asset used.

**1.D. Assets, Liabilities and Equity**

Cash and Investments - The Authority considers all demand deposit accounts, interest bearing checking accounts and time deposits accounts including certificates of deposit and U.S. Treasury bills with maturities of three months or less to be cash and cash equivalents.

Restricted Cash:

Revenue Bond Funds Accounts – The bond accounts restricted by the bond indenture for the remodel of the county courthouse and confinement facility construction.

Capital Improvements- The account to receive 3/8<sup>ths</sup> of one-cent sales tax, restricted for servicing the principal and interest payments of the sales tax revenue bonds.

Relocation Expense- Account established to account for expenses related to relocation of Caddo County offices while courthouse is being remodeled.

Bonds, Notes and Loans Payable - Bonds Payable to be repaid from the authority resources are reported as liabilities in the balance sheet. The Authority had \$16,920,000 bonds payable as of the balance sheet date.

Net Position – Net Position is divided into 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 attributed to the acquisition, construction, or improvements 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 and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
ANADARKO, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2014

**1.D. Assets, Liabilities and Equity (continued)**

It is the Authority's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Capital Assets – Capital assets acquired are capitalized and stated at cost, donated capital assets (if any) are recorded at their fair market values as of the date received. Interest incurred or earned during the construction phase of capital assets is netted and reflected in the capitalized value of the asset constructed. The Authority does not have a capitalization threshold amount. Depreciation of exhaustible capital assets is recorded as an expense over the estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Detention Center	40 Years
Building Renovations	40 Years
Food Service Equipment	25 Years
Equipment and Furniture	7 - 10 Years

**1.E. Revenues and Expenses**

Operating and Nonoperating Revenues - Operating revenues are considered those whose cash flows are related to operating activities, while revenues related to financing, capital and investing activities are reported as non-operating.

Expenses - The Authority reports expenses relating to the use of economic resources.

**1.F Estimates**

Certain estimates are made in the preparation of the financial statements, such as estimated lives for capital assets depreciation. Estimates are based on management's best judgments and may vary from actual results.

**1.G. Differences from GAAP**

Modified Cash Basis- As described in Note 1.B., the Authority reports its financial information on the modified cash basis of accounting rather than the GAAP prescribed accrual basis.

**NOTE 2 – Detailed Notes on Transaction Classes/Accounts**

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
**ANADARKO, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

**2.A. Deposits, Investments, and Collateral**

Deposits and Investments – The Authority does not have a written investment policy that limits its investment choices. Investments are limited by state statute and declaration of trust .

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 does not have a written policy for custodial risk, but *Oklahoma Statutes* requires collateral for all uninsured deposits of public trust funds in financial institutions. As of June 30, 2014, the Authority’s bank balances were adequately collateralized.

**2.B. Restricted Assets**

The amounts reported as restricted assets on the Statement of Net Position are comprised of cash restricted by bond indenture, sales tax resolution or governing body. The restricted assets as of June 30, 2014 were as follows:

Type of Restricted Asset	Cash and Cash Equivalents	Current Investments	Total
Cash Restricted by Indenture	\$ 3,732,726	-	\$ 3,732,726
Cash Restricted by Resolution	\$ 1,166,818	-	\$ 1,166,818
Cash Restricted by Trustees	\$ 1,963	-	\$ 1,963

**2.C. Capital Assets**

The following is a summary of the capital assets of the Authority at June 30, 2014:

<u>Business-type Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Capital assets:				
Land (non depreciable)	\$ 116,909	\$ 0	\$ 0	\$ 116,909
Detention Center Facilities	\$ 0	\$ 14,807,573	\$ 0	\$ 14,807,573
Construction in Progress:				
Construction Costs:	\$ 13,001,952	\$ 39,319	\$ 13,041,270	\$ 0
Interest to be capitalized (Net)	\$ <u>1,766,303</u>	\$ <u>0</u>	\$ <u>1,766,303</u>	\$ <u>0</u>
Total capital assets	\$ 14,885,164	\$ 14,846,892	\$ 14,807,573	\$ 14,924,482
Less accumulated depreciation:				
Detention Center Facilities	\$ 0	\$ 370,189	\$ 0	\$ 370,189
Food Service Equipment	\$ 0	\$ 0	\$ 0	\$ 0
Equipment and Furniture	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total accumulated depreciation	\$ 0	\$ 370,189	\$ 0	\$ 0
Net capital assets	\$ <u>14,885,164</u>	\$ <u>14,476,703</u>	\$ <u>14,807,573</u>	\$ <u>14,554,293</u>

The Detention Center Facility was put into operation during the fiscal year.

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
**ANADARKO, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

**NOTE 3 Other Notes**

**3.A. Employee Pension Plans**

The Authority had no employees or pension plans to note during this fiscal year.

**3.B. Lease Agreement and Operation and Maintenance Contract**

On September 2, 2010 the Authority (lessor) and the County (lessee) entered into a lease agreement and operation and maintenance contract, whereby the County leases the detention facilities from the Authority and agrees to operate and maintain the jail facilities or to pay the cost thereof. The lease term commences September 2, 2010 and ends September 2, 2041, unless terminated sooner: provided that all indebtedness secured by the facilities has been paid. The funding and amounts of the debt payments are described in note 3 C.

**3.C. General Long-term Debt**

Sales Tax Revenue Bonds Series 2010:

In September 2010 the Authority issued \$17,170,000 in 4.13% to 5.09% sales tax bonds to fund construction of the Caddo County Detention Facility and County Courthouse renovation. The bonds were backed by a three quarters (0.75) of one percent county sales tax approved by a majority of voters in Caddo County and expires September, 2040, (30 years). On June 30, 2014, \$16,920,000 was the outstanding balance on the general obligation sales tax revenue bonds.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Ending Balance</u>
2010 Sales Tax Revenue Bond	\$17,020,000	\$0	\$100,000	\$1,086,937	\$16,920,000

**CADDO COUNTY GOVERNMENTAL BUILDING AUTHORITY**  
**ANADARKO, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

**3.C. General Long-term Debt (continued)**

Debt Service

Schedule:

	Fiscal Year	Principal Payments	Estimated Interest
Current Portion	2015	120,000	1,085,368
Non-Current Portion	2016	140,000	1,081,603
	2017	165,000	1,076,720
	2018	185,000	1,070,220
	2019	210,000	1,062,286
	2020	235,000	1,052,531
	2021-2025	1,605,000	5,043,193
	2026-2030	2,515,000	4,460,567
	2031-2035	3,720,000	3,501,483
	2036-2040	5,335,000	2,039,903
	2041	2,690,000	181,790
	Total	<u>\$16,920,000</u>	<u>\$21,655,664</u>

**3.D. Risk Management**

As per the lease agreement as described in note 3 B, the Authority will carry and maintain, or cause to be carried and maintained, and pay, or caused to be paid, the timely premiums for at least the following insurance with respect to the facilities.

Property – Fire and extended coverage insurance on the facility when complete  
Comprehensive – General public liability and property damage.

The beneficiary has secured insurance through The Association of County Commissioners of Oklahoma Self-Insurance Group (ACCO-SIG). Property is insured for \$7,500,000, there is comprehensive insurance coverage of \$1,000,000. Coverage is subject to a \$25,000 deductible.

**3.E. Commitments and Contingencies**

The Authority is dependent upon repayment of bonds solely from the County sales tax revenue. If the beneficiary defaulted on the bond payment due to a significant drop in sales tax collections, it would have a significant impact on the Authority's financial condition.

**NOTE 4 – Subsequent Events**

Subsequent events were evaluated through October 6, 2014, which is the date the financial statements were available to be issued.

*Independent Auditor's Report on  
Internal Control and Compliance*

**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 Trustees  
Caddo County Governmental Building Authority  
Anadarko, Oklahoma 73005

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 accompanying modified cash basis financial statements of the Caddo County Governmental Building Authority, a component unit of Caddo County, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated, October 6, 2014.

The report was a special report on the Authority's use of a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Caddo County Governmental Building Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Authority'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.

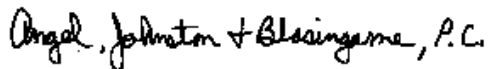
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Caddo County Governmental Building Authority's financial statements are free of 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 the *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Angel, Johnston & Blasingame, P.C.  
Chickasha, Oklahoma  
October 6, 2014