REPORT OF AUDIT

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY

GARFIELD COUNTY – OKLAHOMA

JULY 1, 2015 TO JUNE 30, 2016

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

OFFICERS

MARK BOLZ	CHAIRMAN
JAMES SIMUNEK	VICE CHAIRMAN
REESE WEDEL	TRUSTEE
LORIE LEGERE	SECRETARY

AUDIT BY

PATRICK W. CARROLL
CERTIFIED PUBLIC ACCOUNTANT

CERTIFICATE #4081

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

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Chas. W. Carroll, P.A.

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Phone 580-234-5468
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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
The Garfield County Criminal Justice Authority
Garfield County, Oklahoma

Report on the Financial Statements
I have audited the accompanying financial statements of the Garfield County Criminal Justice Authority, a component unit of Garfield County, Oklahoma, as of and for the year ended June 30, 2016, 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
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Garfield County Criminal Justice Authority, a component unit of Garfield County, Oklahoma, as of June 30, 2016, and the changes in its financial position and its cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Management has omitted the required supplemental information which includes the Management's Discussion and Analysis and the Budgetary Comparisons. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My 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, I have also issued a report dated November 22, 2016, on my consideration of the Authority's internal control over financial reporting and on my 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 my 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 and should be considered in assessing the results of my audit.

Sincerely,

Chas. W. Carroll, P.A.

Chas. W. Carroll, P.A.
November 22, 2016

GOVERNMENT WIDE

-FINANCIAL STATEMENTS-

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
STATEMENT OF NET POSITION
AS OF JUNE 30, 2016

ASSETS	2015-16
Current Assets-	
Cash in Operating Accounts	$0.00
Receivables	403,990.95
Total Current Assets	403,990.95
Noncurrent Assets-	
Restricted Assets	
Cash and Cash Equivalents	201,627.66
Deferred Charges	49,258.30
Property and Equipment-	
Buildings	8,973,050.40
Equipment	251,723.55
Less: Accumulated Depreciation	(2,010,810.27)
	7,464,849.64
TOTAL ASSETS	$7,868,840.59
LIABILITIES	
Current Liabilities	
Accounts Payable	$1,250.00
Interest Payable	22,735.00
Current Portion of Bonds Payable	760,000.00
Total Current Liabilities	783,985.00
Long-Term Debt	
Bonds Payable less Current Portion	780,000.00
Bond Issue Costs	(11,498.48)
Total Long-Term Debt	768,501.52
TOTAL LIABILITIES	1,552,486.52
NET ASSETS	
Invested in Cpaital Assets Net of Related Debt	5,834,241.92
Restricted for Debt Service	482,112.15
TOTAL NET POSITION	6,316,354.07
	$7,868,840.59

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

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016

	2015-16
OPERATING REVENUES	
	$0.00
OPERATING EXPENSES	
Trustees Fees	2,509.96
Depreciation	239,572.86
TOTAL OPERATING EXPENSES	242,082.82
OPERATING INCOME (LOSS)	(242,082.82)
NON-OPERATING REVENUES (EXPENSES)	
Sales Tax Revenues	808,540.08
Local Donations	5,065.47
Dividend Income	28.74
Interest Paid on Bonds	(54,410.00)
Amortization of Bond Issue Costs	(35,029.29)
TOTAL NON-OPERATING REVENUES (EXPENSES)	724,195.00
OPERATION GAIN/(LOSS)	482,112.18
ADJUSTMENT TO BEGINNING NET ASSETS	
Salvaged Equipment	(0.03)
Change in Net Position	482,112.15
NET POSITION - BEGINNING	5,834,241.92
NET POSITION - ENDING	$6,316,354.07

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

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED JUNE 30, 2016

	2015-16
Cash flows from operations:	
Cash received from:	
Customers	$0.00
Cash payments for:	
Goods and services	(2,509.96)
Employees	0.00
Net cash provided[used]by operations	(2,509.96)
Cash flows from noncapital financing activities:	
Cash flows from capital and related financing activities:	
Sales Tax Revenues	809,680.08
Dividend Income	28.69
Principal Payment on Bonds	(745,000.00)
Interest Payments on Bonds	(63,350.00)
Net cash from capital and related financing activities	1,358.77
Net change in Cash	(1,151.19)
Restricted Cash - Beginning	202,778.85
Resticted Cash - Ending	$201,627.66
ENDING NET CHANGE IN CASH	
Reconciliation of income from operations to net cash from operations:	
Operating income (loss)	$482,112.15
Adjustments to reconcile change in net assets to net cash from operations:	
Depreciation	239,572.86
Disposal of Assets	(18,871.47)
Recapture of bond issue costs	35,029.29
Change in assets and liabilities	
(Increase) Decrease in Accounts Receivable	1,139.95
(Increase) Decrease in Equipment	13,806.03
Increase (Decrease) in Accounts Payable	(8,940.00)
Increase (Decrease) in Long Term Debt	(745,000.00)
Net cash provided by operations	($1,151.19)

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

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Financial Reporting Entity

The Garfield County Criminal Justice Authority (GCCJA) is a public trust authority established September 7, 1999, under the provisions of Title 60, Oklahoma Statues, Sections 176 et seq., as amended and supplemented, the Oklahoma Trust Act, and other applicable statues and laws of the State of Oklahoma, with Garfield County, Oklahoma, as its beneficiary. The purpose of the GCCJA is to administer funds for the purposes of acquiring a site for, erecting, furnishing, equipping, operating, and maintaining a County jail within the territorial limits of the Lessor, (ii) to establish and maintain oversight over the efficient, proper and lawful expenditure of all funds administered by the Lessee.

Component Unit

The Garfield County Criminal Justice Authority is a component unit of Garfield County, Oklahoma.

Basis of Presentation

The accounts of The Garfield County Criminal Justice Authority are organized as a proprietary fund. Proprietary funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through service charges and sales tax revenues.

Basis of Accounting

The Garfield County Criminal Justice Authority uses the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when incurred. Interest on revenue bonds, proceeds of which are used in financing the construction of certain assets, is capitalized during the construction period net of interest on the investment of unexpended bond proceeds.

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Proprietary Fund – Proprietary Funds consist of enterprise funds and internal service funds.

The Authority's Enterprise Fund is used to report activities of the entity. The operating expenses result from fees paid to debt service administrators. Non-operating revenues consist of sales tax and investment income. Non-operating expenses result from debt service and construction activities.

Fund Balance and Net Position Classifications

Fund Statements

Governmental Funds

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Authority is bound to honor constraints on specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Governmental Funds (continued)

- Non-spendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

- Restricted: This classification includes amount for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the general obligation bonds and are restricted through debt covenants. Capital project revenue from bond proceeds is restricted by State Statute and is legally segregated for funding of voter approved uses.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

- Assigned: This classification includes amounts that are constrained by the Authority's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Authority has assigned interest earnings to the funds where earned for the purposes defined by the fund.

- Unassigned: This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other government fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Authority would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Government-Wide Statements

Net Position:

Net position is displayed in two components:
a. 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 and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
b. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Cash Equivalents

Cash in bank and short-term investments with a maturity less than three months are considered to be cash equivalents for the purposes of the cash flow statement

Restricted Cash and Investments

Bond Covenants require maintenance of prescribed amounts of cash and investments which can be used only for debt service. These are maintained in separate accounts by a trustee bank and invested by the trustee bank. All investments are carried at "fair market value", which is the same for these investments.

Receivables

All receivables will be reported at their gross value and, where appropriate, will be reduced by the estimated portion that is expected to be uncollectible.

Property, Plant and Equipment

Property, plant and equipment placed in service or purchased since inception of GCCJA will be carried at cost. Depreciation of property, plant and equipment will be charged over the estimated useful life of each item using the straight-line method of depreciation. Infrastructure fixed assets consisting of the water and sewer lines will be expensed. The estimated useful life of each major class are as follows: building, 40 years; equipment, 5-20 years. Garfield County leased land to the Authority under a twenty (20) year lease agreement. The land is not shown as an asset of the Authority, but is included as an asset of Garfield County.

FAS-34 (Capitalization of Interest Costs) requires that interest expenditures incurred during construction of assets be capitalized.

FAS-62 (Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants) concludes that constructed assets financed with the proceeds of tax-exempt debt (if those funds are externally restricted to finance the acquisition of the asset or used to service the related debt) should include capitalized interest only to the extent that interest cost exceeds interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowing. During the year just ended, no interest costs were capitalized because interest expenditures related to constructed assets did not exceed related interest revenue.

Bond Issue Costs

The Series 2010 Bond issue costs of $172,403.95 have been capitalized and are amortized on a straight-line basis over the life of the bonds, which began with the 2010-11 fiscal year.

2. Stewardship, Compliance and Accountability

Budget and budgetary accounting – Article VI, Section 6.9 of the Master Bond Indenture by and between the Authority and BancFirst, Oklahoma City, Oklahoma, states that the Authority and the County shall prepare in accordance with the County's budgeting process, an annual budget of Operating Expenses of the System. Such annual budget shall be limited to the Revenues available to pay Operation and Maintenance Expenses transferred to the Operating Fund under Section 5.4 (b) plus any other funds made available to the operation and maintenance of the System by the County.

Compliance with bond covenants – Bond covenants require maintenance of prescribed amounts of cash and investments which can be used only for debt service. These are maintained in separate accounts by trustee bank and invested by the trustee bank.

3. Deposits and Investments

The State of Oklahoma allows government entities to make deposits and invest in accounts of federally insured banks, credit unions, and savings and loans associations that have offices in Oklahoma. The Authority has designated one bank for the deposit of the Sales Tax and Operating Funds and another bank for the deposits of the debt service and construction funds.

Custodial Credit Risk of Bank Deposits – At June 30, 2016 all of the Authority's deposits were either covered by federal depository insurance or collateralized through United States Government securities or security pledges by depositories.

Custodial Credit Risks of Investments – The Authority does not invest in securities that are not covered by United States government securities. At year end, none of the Authority's investments were subject to custodial credit risk due to one of the following:

a. Investments were part of an insured pool
b. Investments were book-entry only in the name of the Authority and were fully insured
c. Investments were part of a mutual fund
d. Investments were held by an agent in the Authority's name

Concentration of Credit Risk – The Authority's investment procedure does not allow investments to be in debt securities that are not secured, registered or backed by United States government securities.

Interest Rate Risk – The Authority's investment procedure manages its exposure to declines in fair value by limiting maturity of its investments to less than one year.

At June 30, 2016, the Authority had the following investments:

	Fair Value	Investment Maturities Less than 1 year
U.S. Treasury/Repurchase agreements	$ 201,628	$ 201,628

4. Property and Equipment

A summary of property and equipment is presented below:

	Balances 07/01/15	Additions	Deletions	Balances 06/30/16
Land	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Building	8,973,050.00	0.00	0.00	8,973,050.00
Equipment	265,530.00	5,066.00	18,872.00	251,724.00
Total	$ 9,238,580.00	$ 5,066.00	$ 18,872.00	$ 9,224,774.00

5. Long-Term Debt

The following is a summary of the long-term debt of the GCCJA for the year ended June 30, 2016:

Debt outstanding as of June 30, 2016, consisted of the following new 2010 revenue bonds, originally issued for $5,100,000 and maturing April 1, 2018.

Long-Term Debt (continued)

Refunding Series 2010 Bonds

Mature	Interest (Per Annum)	Amount Maturing
April 1, 2017	2.40	$ 760,000.00
April 1, 2018	2.95 Avg	780,000.00
Total		$ 1,540,000.00

A summary of debt service requirement to maturity is presented below:

Fiscal Year	Principal	Annual Interest
2015/16	$ 760,000.00	$ 45,470.00
2016/17 thru 2017/18	780,000.00	24,570.00
Total	$ 1,540,000.00	$ 70,040.00

The bonds are secured by a pledge of the gross revenues derived from the proceeds of a .25% sales tax.

6. Property Lease Agreement

Garfield County leased land to GCCJA, for a period of twenty (20) years, beginning January 1, 2003. The Lease Consideration of this Lease shall be the installation and construction of improvements to the Leased Property from time to time and operation of the Leased Property, all for the purpose of aiding the Lessor in the performance of its public functions as set forth in the Trust Indenture and the installation and construction of said improvements from time to time and said operation shall constitute the total consideration for this Lease for the entire term thereof and all extensions and renewals thereof as hereinafter provided.

7. Risk Management

The GCCJA is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The board manages this risk through the purchase of commercial insurance policies. Claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. There was no claims activity for the year just ended.

8. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although, the Authority expects such amounts, if any, to be immaterial.

9. Sales Tax

The County began a .25 cent county sales tax on January 1, 2003, and continuing until January 1, 2018. The sales tax is administered by Garfield County for the Garfield County Criminal Justice Authority for the purpose of debt servicing and maintaining a new county jail.

10. Operational Budget

The Authority utilizes county sales tax revenues transferred to the debt service agent from the Garfield County Treasurer. The County Sales Tax is deposited into a Criminal Justice Tax Cash Fund and is transferred to the Bond Agent as per the debt service agreement. The Criminal Justice Tax Cash Fund also transfers funds to the Garfield County Criminal Justice Authority Detention Facility Operating Cash Fund annually for the purpose of operations as provided in the Declaration of Trust. Both the Criminal Justice Tax Cash Fund and the Garfield County Criminal Justice Authority Detention Facility Operating Cash Fund are appropriated funds and operating budgets are prepared and submitted annually to the Board of County Commissioners.

11. Subsequent Events

Management has evaluated subsequent events through November 22, 2016, 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.

Chas. W. Carroll, P.A.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees
The Garfield County Criminal Justice Authority
Garfield County, Oklahoma

I 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 governmental activities and each major fund of the Garfield County Criminal Justice Authority, a component unit of Garfield County, Oklahoma as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued my report thereon dated November 22, 2016.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Authority's internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Authority's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

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 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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, I 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 my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instance of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Authority's Board of Trustees, management, pass-through entities, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Chas. W. Carroll, P.A.

Chas. W. Carroll, P.A.
November 22, 2016

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

SCHEDULE OF AUDIT FINDINGS
JUNE 30, 2016

Section 1 – Findings related to the financial statements required to be Reported in accordance with GAGAS.

No instances of non-compliance or other matters came to my attention during the Audit.

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

DISPOSITION OF PRIOR YEAR REPORTABLE CONDITIONS AND MATERIAL INSTANCES OF NON-COMPLIANCE AND OTHER MATTERS JUNE 30, 2016

No matters were reported.

SCHEDULE OF OTHER MATTERS

This schedule contains matters not required to be reported in accordance with Government Auditing Standards.

There were no exceptions noted or brought to my attention for the 2015-16 fiscal year.

THE GARFIELD COUNTY CRIMINAL JUSTICE AUTHORITY
AS OF AND FOR THE YEAR EDED JUNE 30, 2016

SCHEDULE OF OTHER MATTERS-PRIOR YEAR
JUNE 30, 2016

All prior year audit exceptions have since been resolved unless they are presented in the current year audit exceptions and recommendations followed by "A similar exception was presented in the previous years audit report".