

**ANNUAL FINANCIAL REPORT  
GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
JULY 1, 2021 TO JUNE 30, 2022**

**AUDITED BY  
KERRY JOHN PATTEN, C.P.A.**

GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
SCHOOL CENTER OFFICIALS  
JUNE 30, 2022

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COMANCHE COUNTY, OKLAHOMA  
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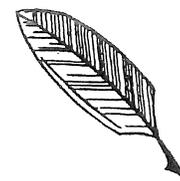
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## INDEPENDENT AUDITOR'S REPORT

The Board of Education  
Great Plains Technology Center No. 9  
Comanche County, Oklahoma

### Report on the Audit of the Financial Statements

#### *Opinions*

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Great Plains Technology Center No. 9, Comanche County, Oklahoma (the Center), as of and for the year ended June 30, 2022, which collectively comprise the Center's basic financial statements as listed in the table of contents.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Center, as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Bases for Opinions*

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of my report. I am required to be independent of the Center, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

#### *Emphasis of Matter*

As discussed in Note A to the financial statements, the Center adopted Governmental Accounting Standards Statement No. 87, *Leases*, as of July 1, 2021. My opinions are not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I

Exercise professional judgment and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit 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 Center's internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with the governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the Center's total OPEB liability and related ratios, the schedule of the Center's proportionate share of the net pension liability—Oklahoma Teachers' Retirement System, the schedule of the Center's contributions to the Oklahoma Teachers' Retirement System, and the schedule of revenues, expenditures and changes in fund balance—budgetary and actual (budgetary basis)—budgeted governmental fund types—General Fund and Building Fund, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate, operational, economical, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center's basic financial statements. The schedule of revenues, expenditures and changes in fund balance—budget and actual (budgetary basis)—Budgetary Governmental Fund types for the General Fund and Building Fund, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of revenues, expenditures and changes in fund balance—budget and actual (budgetary basis)—Budgetary Governmental Fund types for the General Fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

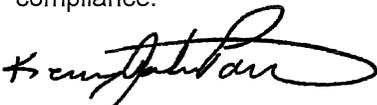
### **Other Information**

Management is responsible for the other information included in this annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express any opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, then I am required to describe it in my report.

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

In accordance with *Government Auditing Standards*, I have also issued my report dated March 6, 2023, on my consideration of the Center's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.



Kerry John Patten, CPA  
Broken Arrow, OK  
March 6, 2023

## **MANAGEMENT DISCUSSION AND ANALYSIS**

**Great Plains Technology Center**  
**Management Discussion and Analysis (Unaudited)**  
**Year Ended June 30, 2022**

This section of Great Plains Technology Center's (the Center) financial statements presents management's discussion and analysis of the Center's financial performance during the year ended June 30, 2022. Since this management's discussion and analysis is designed to focus on current activities, resulting change, and current known facts, it should be read in conjunction with the Center's basic financial statements and footnotes. The overview of the financial statements and financial analysis is presented for fiscal year 2022.

**Financial Analysis of the Center as a Whole**

The basic financial statements of the Center are the government-wide financial statements; fund financial statements; and the notes to the financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Center.

**Governmental-wide Financial Statements**

The governmental-wide financial statements are designed to provide end users with a broad overview of the Center's financials, which can be comparable to private sector financial statements.

**Statement of Net Position**

The statement of net position is presented in categories, namely assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The assets are classified between current and non-current assets. Current assets include cash and cash equivalents, short-term investments, accounts receivable, and other assets. Non-current assets include capital assets and an OPEB asset. Capital assets include land, buildings and improvements, infrastructure, equipment, and construction in progress. Capital assets, with the exception of land and construction in progress, are shown net of depreciation.

Deferred outflows of resources are consumptions of net assets that are applicable to a future period. It includes costs associated with pensions. Deferred inflows of resources are acquisitions of net assets that are applicable to a future period. It includes credits associated with pensions.

Liabilities are also classified between current and noncurrent. Current liabilities include accounts payable, accrued expenses, unearned revenue, and the portion of noncurrent liabilities expected to be paid in the upcoming fiscal year. These liabilities represent obligations due within one year. Non-current liabilities include the portion of accrued compensated absences and net pension obligation expected to be paid in fiscal year 2024 or thereafter.

**Great Plains Technology Center**  
Management Discussion and Analysis (Unaudited)  
Year Ended June 30, 2022

**Condensed Statement of Net Position**

**Assets**

Current Assets	\$ 17,903,585
Non-Current Assets	20,257,879
<b>Total Assets</b>	<u>38,161,464</u>

<b>Deferred Outflows of Resources</b>	<u>3,458,643</u>
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**Liabilities**

Current Liabilities	717,790
Non-Current Liabilities	10,740,909
<b>Total Liabilities</b>	<u>11,458,699</u>

<b>Deferred Inflows of Resources</b>	<u>7,186,995</u>
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**Net Position**

Net Investment in Capital Assets	19,997,252
Restricted for Building	7,145,712
Restricted for Activity Fund	243,097
Restricted for Net OPEB Asset	125,595
Unrestricted	<u>(4,537,243)</u>
<b>Total Net Position</b>	<u>\$ 22,974,413</u>

**Great Plains Technology Center**  
Management Discussion and Analysis (Unaudited)  
Year Ended June 30, 2022

**Statement of Activities**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues.

**Governmental Activities**

**Expenditures**

Instruction	\$ (4,160,314)
Support services	(11,152,449)
Non-instruction	(471,297)
Capital outlay	1,732,977
Other outlays	-
Other uses	(987,985)
Repayments	(87,483)
Depreciation - unallocated	(1,345,359)

**Total Governmental Activities**

<b>Expenditures</b>	<b>\$ (16,471,910)</b>
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**General Revenues**

Taxes	\$ 13,545,399
State aid not restricted to specific purposes	6,586,420
Other general revenues:	446,399
<b>Total General Revenue</b>	<b>\$ 20,578,218</b>

<b>Changes in net position</b>	<b>\$ 4,106,308</b>
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<b>Net position - beginning, as restated</b>	<b>\$ 18,868,105</b>
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<b>Net position-ending</b>	<b>\$ 22,974,413</b>
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**Great Plains Technology Center**  
Management Discussion and Analysis (Unaudited)  
Year Ended June 30, 2022

Both of the government-wide financial statements distinguish functions of the Center that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Center include vocational and technical education focusing on career development and administration.

**Fund Financial Statements**

The fund financial statements present activities in each fund as a separate column. Governmental funds are used to account for all or most of the government's general activities. The measurement focus of governmental funds is on the sources uses and balance of current financial resources. The Center has presented the following governmental funds: general fund, special revenue fund (building), and fiduciary funds (activity).

The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding under the State Career Technology Formula Operations Allocation Program. Expenditures include all costs associated with the daily operations of the center except for programs funded for building repairs and maintenance, and school construction funded through the Special Revenue Fund.

The special revenue fund is the Center's building fund. It is a special revenue fund and consists of monies derived from property taxes levied for the purpose of creating, remodeling, or repairing buildings and for purchasing furniture and equipment.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Center. When these assets are held under the terms of a formula trust agreement, either a private purchase trust fund or a permanent fund is used. The Center's fiduciary funds have been excluded from the government-wide financial statements.

As of the close of fiscal year 2022, the Center reported the following fund balances:

- General Fund- \$8,648,284
- Building Fund- \$7,145,712
- Activity Fund- \$243,097

**Great Plains Technology Center**  
**Management Discussion and Analysis (Unaudited)**  
**Year Ended June 30, 2022**

**Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Funds**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Activity Fund</u>	<u>Total Governmental Funds</u>
Revenues	\$ 19,772,331	\$ 6,511,452	\$ 209,650	\$ 26,493,433
Expenditures	\$ 19,642,887	\$ 6,819,662	\$ 118,312	\$ 26,580,861
Excess of revenues over (under) expenditures	\$ 129,444	\$ (308,210)	\$ 91,338	\$ (87,428)
Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -
Excess of revenues and other sources of funds over (under)expenditures	\$ 129,444	\$ (308,210)	\$ 91,338	\$ (87,428)
Fund balance, beginning of year	\$ 8,518,840	\$ 7,453,922	\$ 151,759	\$ 16,124,521
Fund balance, end of year	<u>\$ 8,648,284</u>	<u>\$ 7,145,712</u>	<u>\$ 243,097</u>	<u>\$ 16,037,093</u>

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. Required supplementary information is also reported after the notes to the financial statements.

**Economic Outlook**

There was a slight increase in state appropriations for fiscal year 2022. This increase was to help fund the flexible spending allowance. With the uncertainty of future appropriations and ad valorem amounts, management continues to look for cost-saving measures and is monitoring expenditures to ensure resources are used in the most effective and efficient manner. The Center remains fully committed to increasing and improving student success and student learning inside the classroom while continuing to be an engaged partner with higher education, business industry, civic, and governmental organizations.

**Great Plains Technology Center**  
Management Discussion and Analysis (Unaudited)  
Year Ended June 30, 2022

**Contacting the Center's Financial Management**

This financial report is designed to provide community members, taxpayers, customers, students, and others with a general overview of the Center's finances. It also documents accountability for money received. If you have questions about this report or need additional financial information, contact the Director of Finance at the Center via phone at 580-250-5676 or via email at [lbillen@greatplains.edu](mailto:lbillen@greatplains.edu).

## **BASIC FINANCIAL STATEMENTS**

**GREAT PLAINS TECHNOLOGY CENTER NO. 9**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	Governmental Activities
<b><u>ASSETS</u></b>	
Current Assets	
Cash	\$ 2,705,506
Investments	12,996,687
Property tax receivable	1,548,752
Interest receivable	16,605
Miscellaneous receivable	208,769
Federal Receivables	37,611
Due from other governments	-
Inventory	378,084
Prepaid expenses	11,571
Non-Current Assets	
Land	886,588
Other capital assets, net of accumulated depreciation	19,110,664
Net OPEB Asset	260,627
Total Assets	\$ 38,161,464
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	
Deferred outflows of resources related to pensions	\$ 3,404,198
Deferred outflows of resources related to OPEB	54,445
Total deferred outflows of resources	3,458,643
<b><u>LIABILITIES</u></b>	
Current Liabilities	
Accounts payable	\$ 673,174
Wages payable	36,472
Compensated absences	8,144
Total Current Liabilities	\$ 717,790
Non-Current Liabilities	
Compensated absences	\$ 286,988
Net pension liability	10,453,921
Total Non-Current Liabilities	\$ 10,740,909
Total Liabilities	\$ 11,458,699
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	
Deferred inflow of resources related to pensions	\$ 6,997,518
Deferred inflow of resources related to OPEB	189,477
Total deferred inflows of resources	7,186,995
<b><u>NET POSITION</u></b>	
Net Investment in Capital Assets	\$ 19,997,252
Restricted for Building	7,145,712
Restricted for Activity Fund	243,097
Restricted for Net OPEB Asset	125,595
Unrestricted	(4,537,243)
Total Net Position	\$ 22,974,413

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

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
STATEMENT OF ACTIVITIES  
FOR YEAR ENDING JUNE 30, 2022**

	Expenses	Charges for Services	Program Revenues Operating Grants & Contributions	Capital Grants & Contributions	Net (Expenses) Revenue and Changes in Net Assets Government Activities
Governmental Activities					
Instruction	\$ (8,341,286)	\$ 2,544,959	\$ 1,636,013	\$ -	\$ (4,160,314)
Support services	(11,614,747)	462,298	-	-	(11,152,449)
Non-instruction	(471,297)	-	-	-	(471,297)
Capital outlay	(244,114)	1,977,091	-	-	1,732,977
Other outlays	-	-	-	-	-
Other uses	(987,985)	-	-	-	(987,985)
Repayments	(87,483)	-	-	-	(87,483)
Depreciation - unallocated	(1,345,359)	-	-	-	(1,345,359)
	<u>\$ (23,092,271)</u>	<u>\$ 4,984,348</u>	<u>\$ 1,636,013</u>	<u>\$ -</u>	<u>\$ (16,471,910)</u>
<b>General revenues</b>					
Taxes:					
Property taxes, levied for general purposes				\$	13,545,399
Other Taxes					-
State aid not restricted to specific purposes					6,586,420
Other general revenues:					
Interest and investment earnings					46,427
Miscellaneous					399,972
Total general revenues					<u>20,578,218</u>
Changes in net position					4,106,308
Net position - beginning					18,868,105
Net position - ending				\$	<u>22,974,413</u>

**FUND FINANCIAL STATEMENTS**

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2022**

<b>ASSETS</b>	General Fund	Building Fund	Activity Fund	Total Governmental Funds
Cash	\$ 1,256,288	\$ 1,206,064	\$ 243,154	\$ 2,705,506
Investments	7,009,819	5,986,868	-	12,996,687
Property taxes receivable	1,040,414	508,338	-	1,548,752
Interest receivable	8,394	8,179	32	16,605
Miscellaneous receivable	208,769	-	-	208,769
Due from other governments	37,611	-	-	37,611
Prepaid insurance	11,571	-	-	11,571
Inventory	378,084	-	-	378,084
<b>Total assets</b>	<b>\$ 9,950,950</b>	<b>\$ 7,709,449</b>	<b>\$ 243,186</b>	<b>\$ 17,903,585</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
Liabilities:				
Accounts payable	\$ 489,657	\$ 183,428	\$ 89	\$ 673,174
Wages Payable	32,984	3,488	-	36,472
Compensated absences-current	8,144	-	-	8,144
<b>Total liabilities</b>	<b>530,785</b>	<b>186,916</b>	<b>89</b>	<b>717,790</b>
Deferred inflows of resources:				
Deferred property taxes	771,881	376,821	-	1,148,702
<b>Total deferred inflow of resources</b>	<b>771,881</b>	<b>376,821</b>	<b>-</b>	<b>1,148,702</b>
Fund balances:				
Non-spendable Fund Balances:				
Prepaid Items	11,571	-	-	11,571
Inventory	378,084	-	-	378,084
Restricted Fund Balances:				
Restricted by Statute	-	6,369,395	243,097	6,612,492
Assigned Fund Balances:				
Encumbrances	1,246,387	776,317	-	2,022,704
Other Assigned Fund Balances	-	-	-	-
Unassigned	7,012,242	-	-	7,012,242
<b>Total Fund Balances</b>	<b>8,648,284</b>	<b>7,145,712</b>	<b>243,097</b>	<b>16,037,093</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,179,069</b>	<b>\$ 7,709,449</b>	<b>\$ 243,186</b>	

**Amounts reported for governmental activities in the statement of net position, are different because:**

Capital assets used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds. The cost of the assets is \$42,746,765 and the accumulated depreciation is \$22,749,513	19,997,252
Long term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet. Long term liabilities consist of:	
Compensated Absences	(286,988)
Property taxes receivable will be collected this year, but are not available soon enough to pay current period's expenditures, therefore they are deferred in the funds.	1,148,702
Net pension obligations are not due and payable in the current period and therefore, are not reported in funds.	(10,453,921)
Net OPEB asset is not a financial resource, therefore not reported in funds	260,627
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and therefore, are not reported in funds.	(3,728,352)
Net Position of Governmental Activities	<b>\$ 22,974,413</b>

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

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Activity Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
Local sources	\$ 11,850,010	\$ 6,211,341	\$ 209,650	\$ 18,271,001
Intermediate sources	-	-	-	-
State sources	6,586,417	2	-	6,586,419
Federal sources	<u>1,335,904</u>	<u>300,109</u>	<u>-</u>	<u>1,636,013</u>
Total revenues	<u>\$ 19,772,331</u>	<u>\$ 6,511,452</u>	<u>\$ 209,650</u>	<u>\$ 26,493,433</u>
Expenditures:				
Instructional	\$ 9,850,380	\$ 73,211	\$ -	\$ 9,923,591
Support Services:	7,739,201	4,511,820	-	12,251,021
Non-instructional	471,297	-	-	471,297
Capital Outlay	638,212	2,234,631	-	2,872,843
Other Outlays	-	-	-	-
Other Uses	873,515	-	118,312	991,827
Repayments	<u>70,282</u>	<u>-</u>	<u>-</u>	<u>70,282</u>
Total expenditures	<u>\$ 19,642,887</u>	<u>\$ 6,819,662</u>	<u>\$ 118,312</u>	<u>\$ 26,580,861</u>
Excess of revenues over (under) expenditures	<u>\$ 129,444</u>	<u>\$ (308,210)</u>	<u>\$ 91,338</u>	<u>\$ (87,428)</u>
Other Financing Sources/Uses				
Operating transfers in/(out)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Excess of revenues and other sources of funds over (under) expenditures	<u>\$ 129,444</u>	<u>\$ (308,210)</u>	<u>\$ 91,338</u>	<u>\$ (87,428)</u>
Fund balance, beginning of year	<u>\$ 8,518,840</u>	<u>\$ 7,453,922</u>	<u>\$ 151,759</u>	<u>\$ 16,124,521</u>
Fund balance, end of year	<u><u>\$ 8,648,284</u></u>	<u><u>\$ 7,145,712</u></u>	<u><u>\$ 243,097</u></u>	<u><u>\$ 16,037,093</u></u>

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

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES,  
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances - governmental funds \$ (87,428)

Amounts reported for governmental activities in the statement of activities  
are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlay expenditures	\$	3,906,227	
Loss on fixed asset disposal		(18,435)	
Depreciation expense		<u>(1,345,359)</u>	
			2,542,433

Some expenses (compensated absences) reported in the Statement of Activities do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds. (286,988)

Property taxes receivable will be collected this year, but are not available soon enough to pay current period's expenditures, therefore they are deferred in the funds. 705,146

Governmental funds report district pension contributions as expenditures. However, the Statement of Activities reports the cost of pension benefits earned net of employee contributions as pension expense. 1,233,145

Change in Net Position of Governmental Activities \$ 4,106,308

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

**NOTES TO THE FINANCIAL STATEMENTS**

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**1. Summary of Significant Accounting Policies**

The financial statements of the Great Plains Technology Center No. 9 (the "Center") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Center's accounting policies are described below.

**A. Reporting Entity**

In accordance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity," the Center has presented the entities, which comprise the primary government in the fiscal year 2021 basic financial statements.

The Center is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and, accordingly, is a separate entity for operating and financial reporting purposes. The Center is part of the public school system of Oklahoma under the general direction and control of the Oklahoma State Board of Career and Technology Education and is financially dependent on the State of Oklahoma for support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the Center is the Board of Education composed of five elected members. The appointed superintendent is the executive officer of the Center.

As required by accounting principles generally accepted in the United States of America, the basic financial statements present the reporting entity which consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the Center's basic financial statements to be misleading or incomplete.

**B. Basis of Presentation**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Center. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) tuition or fees paid by students or citizens of the Center and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items, including state aid, that are not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, and fiduciary funds.

**Fund Financial Statements**

The Technology Center segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Statements for governmental activities present each fund as a separate column on the fund financial statements.

Governmental funds are used to account for all or most of a government's general activities. The measurement focus of governmental funds is on the sources uses and balance of current financial resources. The Center has presented the following governmental funds:

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Summary of Significant Accounting Policies (continued)**

General Fund – The General Fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding under the State Career Technology Formula Operations Allocation Program.

Expenditures include all costs associated with the daily operations of the center except for programs funded for building repairs and maintenance, and school construction funded through the Special Revenue Fund.

Special Revenue Fund – The Center's Building Fund is a Special Revenue Fund and consists of monies derived from property taxes levied for the purpose of creating, remodeling or repairing buildings and for purchasing furniture and equipment.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Center. When these assets are held under the terms of a formula trust agreement, either a private purpose trust fund or a permanent fund is used.

Private- Purpose Trust Funds – Private-Purpose Trust Funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

The Center's Fiduciary Funds have been excluded from the government-wide financial statements.

Account Groups

GASB Statement No. 94 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the governmental column in the government-wide statement of net position.

C. Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes and interest and certain state and federal grants associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Summary of Significant Accounting Policies (continued)**

**D. Budgets and Budgetary Accounting**

A budget is legally adopted by the Board of Education for the General Fund and Special Revenue Fund that includes revenues and expenditures.

These budgets are prepared on a budgetary basis of accounting. Budgetary control is maintained by fund, function, and activity and budgeted expenditures may not exceed appropriations at the fund level. Amendments may be made to the budget without approval by the governing body at the function and activity levels. Fund level budgetary amendments require approval of the governing body.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable fund balance – is utilized in all governmental funds of the Center. Appropriations which are not spent lapse at the end of the fiscal year and encumbrances are reversed. On the first day of the following fiscal year, the encumbrances are reinstated and the expenditures are applied against that year's budget.

**E. Net Position and Fund Balances**

The government-wide financial statements utilize a net position presentation. Net position is categories of investment in fixed assets (net of related debt), restricted net position and unrestricted net position.

Net Investment in Capital Assets – is intended to reflect the portion of net position, which is associated with non-liquid capital related debt. The net related debt is debt less the outstanding liquid assets and any associated unamortized cost.

Restricted Net Position – are liquid assets generated from revenues and not bond proceeds, which have third party (statutory bond covenant or granting agency) limitations on their use. The Center would typically use restricted net assets first, as appropriate opportunities arise, but reserve the right to selectively defer the use thereof to a future project or replacement equipment acquisition.

Unrestricted Net Position – represent unrestricted liquid assets.

Governmental Fund Financial Statements – The Center has adopted Governmental Accounting Standards Board Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. 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 Center is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications available in the governmental fund financial statements are as follows:

Nonspendable – Amounts that are not in a spendable form such as prepaid expenses, inventory, or required to be maintained intact such as the corpus of permanent fund.

Restricted – Amounts that are designated for specific purposes by their providers such as bondholders, grantors, or imposed by law through constitutional provisions or enabling legislation. The Building Fund is restricted by statute to certain capital related costs.

Committed – Amounts designated for specific purposes by the Center's highest level of decision making authority (Board of Education) and cannot be used for any other purposes unless the same highest level (Board of Education) takes action to remove or change the designation.

The Center commits a portion of the fund balance to honor the commitments made by the Center for encumbrances (purchase orders) for which goods or services have not yet been received. The fund balance committed to encumbrances will be equivalent to the purchase orders rolled forward from one fiscal year to the next fiscal year

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Summary of Significant Accounting Policies (continued)**

Assigned – Amount the Center intends to use for specific purposes; intent can be expressed by the governing body or by an official to which the governing body delegates the authority.

The Center assigns a portion of the fund balance in the general fund for funding the cash flow needs during the first half of each fiscal year. The superintendent and the chief financial officer will determine the amount of assigned fund balance at the end of each fiscal year.

Unassigned – Amounts that are available for any purposes; reported only in the general fund. Fund Balance represents the funds not restricted in use by statute nor encumbered by purchase order or legal contract.

F. Assets, Liabilities and Cash Fund Balances

Cash and Investments – The Center considers all cash on hand, demand deposits and investments to be cash and investments. Investments consist of direct obligations of the United States Government and Agencies. All investments are recorded at cost, which approximates market value.

Property Tax Revenue and Receivables – The Center is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within the Center. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax roll for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes is due prior to January 1. The second half is due prior to April 1.

If the first payment is not made timely, the entire tax becomes due and payable on January 2. The second half of taxes becomes delinquent on April 1 of the year following the year of assessment. If taxes are delinquent and unpaid for a period of three years or more, the real estate may be sold for such taxes.

Uncollected taxes assessed on valuations made each year are recorded in the Center's combined financial statements. Uncollectible personal and real property taxes are deemed to be immaterial because the property can be sold for the amount of taxes due.

Inventories – The cost of consumable materials and supplies on hand are immaterial to the financial statements, and the Technology Center has therefore chosen to report these items as expenditures/expenses at the time of purchase.

Capital Assets – Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements.

All purchased capital assets are valued at cost when historical records exist and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Assets capitalized have an original cost of \$2,500 or more. Depreciation has been calculated using the straight-line method. Estimated useful lives are as follows:

Buildings and structures	15-40 years
Equipment	5-15 years
Vehicles	5-10 years

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Summary of Significant Accounting Policies (continued)**

Compensated Absences – The Center’s policy regarding vacation time permits employees to accumulate earned, but unused vacation leave. Unused vacation leave may be carried over at the end of a fiscal year, but not to exceed 200 hours. Upon separation of employment, an employee can be paid up to 120 unused hours of accumulated vacation days at the employees’ current daily rate of pay. The liability for these compensated absences is recorded as debt in the government wide financial statements. The current portion of this debt is based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

**G. Revenue, Expenses and Expenditures**

Revenues are classified by source as follows:

Local – Revenue from local sources is revenue produced within the Center, which includes ad valorem taxes. It is available for current educational expenses and for other purposes authorized by the Technology Center.

Intermediate – Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or political sub-division, like a county or municipality, and redistributed to the Technology Center.

State – Those revenues received from the State, which are dedicated or are appropriated by the State legislature. Some of this aid is restricted for specific purposes.

The Center receives revenue from the State to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Career & Technology Education requires that categorical educational program revenues be accounted for in the general fund.

Federal – Revenue from Federal sources is money originating from the Federal government and made available to the Technology Center either as direct grants or under various programs passed-through the State Department of Career & Technology Education.

Expenditures are classified by function as follows:

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving co curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence.

Support Services Expenditures – Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objective of instruction, community services and enterprise programs, rather than as entitles within them.

Operation of Non-Instructional Services Expenditures – Activities concerned with providing non-instructional services to students, staff, and the community.

Facilities Acquisition and Construction Services Expenditures – Consist of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvement to sites.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Summary of Significant Accounting Policies (continued)**

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the Center or a third party administrator.

Repayment Expenditures – Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayments, non-qualified expenditures, and other refunds to be repaid from Center funds.

Deferred outflows of resources: Deferred outflows are the consumption of net position by the center that are applicable to a future reporting period. At June 30, 2022, the center's deferred outflows of resources were comprised of deferred outflows related to pensions.

Deferred inflows of resources: Deferred inflows are the acquisition of net position by the center that are applicable to a future reporting period. At June 30, 2022, the center deferred inflows of resources were comprised of deferred inflows to pensions.

**2. Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount 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.

**3. Deposit Categories of Credit Risk**

Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. The Center's investment policies are governed by state statute. Permissible investments include:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the government is pledged.
2. Obligations to the payment of which the full faith and credit of the state is pledged.
3. Certificates of deposits of banks when such certificates of deposits are secured by acceptable collateral as in the deposit of other public monies.
4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation.
5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 of this section including obligations of the United States, its agencies and instrumentalities, and where collateral has been deposited with a trustee of custodian bank in an irrevocable trust or escrow account established for such purposes.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Deposit Categories of Credit Risk (continued)**

6. County, municipal or technology center direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value.
7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items listed above.
8. Warrants, bonds or judgments of the school district.
9. Qualified pooled investment programs, the investments of which consist of those items specified above, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an Interlocal cooperative agreement formed pursuant to Title 70 Section 5-117b, and the program must competitively select its investment advisors and other professionals. Any pooled investment program must be approved by the Board of Education.
10. Investment programs administer by the State Treasurer
11. Any other investment that is authorized by laws.

**Custodial Credit Risk:**

Deposits and Investments - The Center's demand deposits totaling \$2,705,506 at June 30, 2022, are required by law to be collateralized by the amount that is not federally insured. The Center has a written investment policy, which permits investments as authorized by State Statute.

Certificates of deposit totaling \$12,996,687 at June 30, 2022, are collateralized at least by the amount not federally insured. As of June 30, 2022, the Center had no deposits exposed to custodial credit risk.

**Interest Rate Risk:**

Investments are made based upon prevailing market conditions at the time of the transaction with the intent to hold the instrument until maturity. However, the Center has no formal written policy addressing interest rate risk.

**Credit Risk:**

The Center has no formal written policy addressing credit risk.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**4. Accounts Receivable**

Receivables consist of all revenues earned at year end and not yet received. Ad valorem tax collectable but not available, are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but included in the government-wide financial statements in accordance with the accrual basis of accounting. The technology center had the following receivables at June 30, 2022:

Governmental Funds

	<u>General</u>	<u>Building</u>	<u>Activity</u>	<u>Total Governmental</u>
Receivables				
Ad valorem taxes	\$ 1,040,414	\$ 508,338	\$	\$ 1,548,752
Interest receivable	8,394	8,179	32	16,605
Due from other governments	37,611	-		37,611
Miscellaneous	208,769	-	-	208,769
	<u>1,295,188</u>	<u>516,517</u>	<u>32</u>	<u>1,811,737</u>
Gross Receivables				
Less: deferred revenue	<u>771,881</u>	<u>376,821</u>		<u>1,148,702</u>
Net Total Receivables	<u>\$ 523,307</u>	<u>\$ 139,696</u>	<u>\$ 32</u>	<u>\$ 663,035</u>

**5. Capital Assets**

A summary of changes in general fixed assets for the year ended June 30, 2022, follows:

	Balance				Balance
	July 30, 2021	Additions	Transfer	Retirements	June 30, 2022
Land	\$ 886,588	-	-	-	886,588
Total Assets Not Being Depreciated	<u>886,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>886,588</u>
Building & Improvements	\$ 31,053,560	2,200,927	-	-	33,254,487
Machinery & Equipment	7,076,391	1,705,300	-	176,001	8,605,690
Total Capital Assets Being Depreciated	<u>38,129,951</u>	<u>3,906,277</u>	<u>-</u>	<u>176,001</u>	<u>41,860,177</u>
Less: Accumulated Depreciation	<u>21,561,720</u>	<u>1,345,359</u>	<u>-</u>	<u>157,566</u>	<u>22,749,513</u>
Total Capital Assets Being Depreciated - Net	<u>16,568,231</u>	<u>2,560,868</u>	<u>-</u>	<u>18,435</u>	<u>19,110,664</u>
Total Capital Assets - Net	<u>\$ 17,454,819</u>	<u>2,560,868</u>	<u>-</u>	<u>18,435</u>	<u>19,997,252</u>

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**6. Interfund Transactions**

Interfund transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund, or expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**7. Employee Retirement System**

Description of Plan

The Center participates in the state-administrated Teacher's Retirement System of Oklahoma (the "system"), which is a cost-sharing multiple-employer public employee retirement system. The supervising authority for the management and operation of the System is a 13-member Board of Trustees, which acts as a fiduciary for investment of the funds and the application of plan interpretations. The System provides retirement and disability benefits, annual cost of living adjustments, death benefits and other benefits to plan members and beneficiaries. Oklahoma State Statutes establish benefit provisions and may be amended only through legislative action. The Center has no responsibility or authority for the operation and administration of the system nor has it any liability, except for contribution requirements. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, Oklahoma 73152.

Basis of Accounting

The System has prepared its financial statements in accordance with accounting principles generally accepted in the United State of America and using the economic resources measurement focus. The financial statements are prepared using the accrual basis of accounting, under which expenses are recorded when the liability is incurred, revenues are recorded in the accounting period they are earned and become measurable, and investment purchase and sales are recorded as of their trade dates. Member and employer contributions are established by Oklahoma Statutes as percentage of salaries and are recognized when due, pursuant to legal requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the Oklahoma Statutes. Administrative expenses are funded through investment earnings.

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. The contribution rate for employers is 9.5%. The State of Oklahoma contributes a percentage of its revenues from sales taxes, use taxes, corporate income taxes, individual income taxes, and lottery proceeds to the System. This percentage has been 5.00% since FY 2008. HB 2741 passed during the 2020 legislative session which temporarily reduced the rate to 3.50% for FY 2021. HB 2894 passed during the 2021 legislative session which restored the rate to 5.00% for FY 2022 and then changed the rate to 5.25% for FY 2023 through FY 2027. The rate is scheduled to return back to 5.00% beginning in FY 2028. The lottery proceeds contributed to the System were not impacted by this legislation. The matching contribution rate for FY 2021 is 7.7% of applicable payroll. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of participating members. The school is required to pay 16.5% for any compensated retired teachers already receiving retirement benefits.

Annual Pension Cost

The Center's total contributions for 2022, 2021, and 2020, were \$1,102,145, \$1,006,108, and \$985,090, respectively. The Center's total payroll for fiscal year 2021-22 amounted to \$11,109,537.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
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FOR THE YEAR ENDED JUNE 30, 2022**

**Employee Retirement System (continued)**

On Behalf Contributions

The State of Oklahoma makes retirement contributions each year for teachers employed by Oklahoma School Districts. The contribution amounts are based on the teacher's years of service and amounts paid are prescribed by O.S. 70 Section 17-108.2 subsection A. During fiscal year 2021-22, the State of Oklahoma's contribution was \$86,732. The Center recognized revenue and expenditures of this amount in the 2021-22 financial statements.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the center reported a liability of \$10,453,921 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The center's proportion of the net pension liability was based on the center's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2022. Based upon this information, the center's proportion was .20462468% percent.

For the year ended June 30, 2022, the Center recognized pension expense of \$1,088,688. At June 30, 2022, the school district reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 689,302	\$ 388,746
Changes of assumptions	1,626,208	104,108
Net difference between projected and actual earnings on pension plan investments		5,429,640
Changes in proportion	-	731,539
Center contributions during the measurement date	-	343,485
System contributions subsequent to the measurement date	<u>1,088,688</u>	<u>-</u>
Total	\$ <u><u>3,404,198</u></u>	\$ <u><u>6,997,518</u></u>

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
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**Employee Retirement System (continued)**

Deferred pension inflows totaling \$3,593,320 resulting from the center's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The deferred outflows resulting from the difference between projected and actual earnings on pension plan investments will be recognized in pension expense over five years. The deferred inflows resulting from differences between expected and actual experience will be recognized in pension expense using the average expected remaining service life of the plan participants.

The average expected remaining life of the plan participants is determined by taking the calculated total future service years of the plan participants divided by the number of people in the Plan including retirees. The total future service years of the plan participants are estimated at 5.29 years at June 30, 2021, and are determined using the mortality, termination, retirement and disability assumptions associated with the Plan.

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended,	
2023	\$(1,082,508)
2024	(733,853)
2025	(954,318)
2026	(1,839,551)
2027	<u>(71,778)</u>
	\$(4,682,008)

**Actuarial Assumptions** – The total pension liability as of June 30, 2022, was determined based on an actuarial valuation prepared as of June 30, 2021 using the following actuarial assumptions:

- Actuarial Cost method-Entry Age Normal
- Amortization Method-Level Percentage of Payroll
- Amortization Period-Amortization over an open 30-year period
- Asset Valuation Method-5-year smooth market
- Inflation – 2.25 percent
- Salary Increases-Composed of 2.25 percent wage inflation, plus .75 percent productivity increase rate, plus step-rate promotional increase for members with less than 25 years of service.
- Investment Rate of Return-7.00 percent, net of expenses and compounded annually.
- Retirement Age-Experience-based table of rates based on age, service, and gender. Adopted by the Board in July 2020 in conjunction with the five year experience study for the period ending June 30, 2019.
- Mortality rates after retirement-Males & Females: 2020 GRS Southwest Region Teacher Mortality table. Generational mortality improvements with the Ultimate MP scales are projected from the Year 2020.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Employee Retirement System (continued)**

The target asset allocation and best estimate of arithmetic expected real rates of return for each major asset class as of June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	43.5%	4.3%
International Equity	19.0%	5.2%
Fixed Income	22.0%	0.4%
Real Estate*	9.0%	4.3%
Alternative Assets	6.5%	6.5%
Total	<u>100.00%</u>	

\*The Real Estate total expected return is a combination of US Direct Real Estate (unleveraged) and US Value added Real Estate (unleveraged).

Discount rate – A single discount rate of 7.00% was used to measure the total pension liability as of June 30, 2021. This single discount rate was based solely on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows also assumed that the State's contribution plus the matching contributions will remain a constant percent of projected member payroll based on the past 5 years of actual contributions. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability.

Sensitivity of the Center's proportionate share of the net pension liability to changes in the discount rate

The following presents the Center's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Center's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

	1% Decrease <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
Center's proportionate share of the net pension liability	<u>\$ 17,087,105</u>	<u>\$ 10,453,921</u>	<u>\$ 4,962,545</u>

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued TRS financial report that can be obtained at <http://www.ok.gov/trs/> or by writing to the Oklahoma Teachers Retirement System, P.O. Box 53624, Oklahoma City, Oklahoma 73152 or by calling 405-521-2387.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**8. Other Post-Employment Benefits OPEB**

Plan Description – The District as the employer, participates in the Supplemental Health Insurance Program – a cost sharing multiple-employer defined benefit OPEB plan administered by the Oklahoma Teachers Retirement System (OTRS). Title 74 O. S. Sec. 1316.3 defines the health insurance benefits. The authority to establish and amend benefit provisions rests with the State Legislature. OTRS issues a publicly available financial report that can be obtained at [www.ok.gov/OTRS](http://www.ok.gov/OTRS)

Benefits Provided – OTRS pays a medical insurance supplement to eligible members who elect to continue their employer provided health insurance. The supplement payment is between \$100 and \$105 per month, remitted to the Oklahoma Management Enterprise Services Employees Group Insurance Division, provided the member has ten (10) years of Oklahoma service prior to retirement.

Contributions – Employer and employee contributions are made based upon the TRS Plan provisions contained in Title 70, as amended. However the statutes do not specify or identify any particular contribution source to pay the health insurance subsidy. Based on the contribution requirements of Title 70 employers and employees contribute a single amount based on a single contribution rate as described in Note 6 from this amount OTRS allocates a portion of the contributions to the supplemental health insurance program. The cost of the supplemental health insurance program averages 1.5% of normal cost, as determined by an actuarial valuation.

OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the District reported an asset of \$260,627 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB asset was based on the District's contributions received by the OPEB plan relative to the total contributions received by the OPEB plan for all participating employers as of June 30, 2021. Based upon this information, the District's proportion was 0.204621% percent.

For the year ended June 30, 2022, the District recognized OPEB expense of \$13,457. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	\$ -	\$ 40,803
Changes of assumption	35,425	-
Changes of assumption		
Net difference between projected and actual earnings on OPEB plan investments	-	139,782
Changes in proportion	3,189	-
Contributions during measurement date	2,374	8,892
District contributions subsequent to the measurement date	13,457	-
Total	\$ 54,445	\$ 189,477

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**OPEB (continued)**

The \$13,457 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2023	\$(38,865)
2024	(31,832)
2025	(32,738)
2026	(42,787)
2027	(1,665)
Thereafter	<u>\$(603)</u>
Total	<u>(148,489)</u>

**Actuarial Assumptions** – The total OPEB liability (asset) as of June 30, 2022, was determined based on an actuarial valuation prepared as of June 30, 2021, using the following actuarial assumptions:

- Actuarial Cost method-Entry Age
- Inflation – 2.25%
- Salary Increases-Composed of 2.25% wage inflation, plus .75 percent productivity increase rate, plus step-rate promotional increases for members with less than 25 years of service.
- Investment Rate of Return-7.00%
- Retirement Age-Experience-based table of rates based on age, service, and gender. Adopted by the Board in July 2020 in conjunction with the five year experience study for the period ending June 30, 2019
- Mortality Rates after Retirement – Males & Females: 2020 GRS Southwest Region Teacher Mortality Table. Generational mortality improvements in accordance with the Ultimate MP Scales are projected from the 2020.
- Mortality Rates for Active Members – PUP -2010 Teachers Activity Employee Mortality Table. Generational Mortality Improvements in accordance with the Ultimate MP Scales are projected from the year 2010.
- Due to the nature of the benefit, health care trend rates are not applicable to the calculation of contribution rates.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	43.5%	4.3%
International Equity	19.0%	5.2%
Fixed Income	22.0%	.4%
Real Estate*	9.0%	4.3%
Alternative Assets	<u>6.5%</u>	6.5%
Total	<u>100.00%</u>	

\* The Real Estate total expected return is a combination of US Direct Real Estate (unleveraged) and US Value added Real Estate (unleveraged).

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**OPEB (continued)**

Discount Rate – A single discount rate of 7.00% was used to measure the total OPRB liability (asset) as of June 30, 2022. This single discount rate was based solely on the expected rate of return on OPEB plan investments of 7.00%. Based on the stated assumptions and the projection of cash flows, the OPEB plan’s fiduciary net position and future contributions were projected to be available to finance all projected future payments of current plan members. Therefore, the long term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability (asset). The projection of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the statutory levels and remain a level percentage of payrolls. The projection of cash flows also assumed that the State’s contribution plus the matching contributions will remain a constant percent of projected member payroll based on the past five years of actual contributions.

**OPEB (continued)**

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate – The following presents the net OPEB liability (asset) of the employer calculated using the discount rate of 7.0%, as well as what the Plan’s net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point higher (8.0%) that the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Employer’s Net OPEB Liability (asset)    \$	(167,439)	\$ (266,027)	\$ (339,588)

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued financial report of the OTRS; which can be located at [www.ok.gov/OTRS](http://www.ok.gov/OTRS).

**9. Non-Current Debt**

The Center’s non-current debt consisted of compensated absences. Compensated absences represent the estimated liability for employees’ accrued vacation for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund or Building Fund based upon the assignment of the employee at termination. The government wide statements reflect the total estimated liability of the compensated absences in the Statement of Net Position. In the Statement of Activities, the compensated absences are recognized as expenses when earned.

Noncurrent liabilities consist of compensated absences that are due in more than a year. A summary of changes in noncurrent liabilities follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022
Compensated Absences	\$ 258,724	\$ 36,408	\$ -	\$ 295,132
Total	\$ 258,724	\$ 36,408	\$ -	
Less: Amounts Due within One Year				8,144
Total Long-Term Debt				\$ 286,988

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**10. Capital Lease Commitments**

The Center had no capital lease commitments at June 30, 2022.

**11. Litigation**

The Center is contingently liable for lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and would not materially affect the financial position of the Center at June 30, 2022.

**12. Contingent Liabilities**

The Center receives significant financial assistance from the United States government in the form of grants and other federal assistance. Entitlement to the resources is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowances as a result of these audits become a liability of the Center. The Center estimates that no material liabilities will result from such audits.

**13. Risk Management**

Insurance Coverage

The Center purchases commercial insurance policies covering property casualty loss, public liability, school board member, and administrator liability.

The Center participates in the Oklahoma Public Schools Unemployment Compensation Account under the sponsorship of the Oklahoma State School Boards Association and the cooperative council for Oklahoma School Administration. The account was established to let school districts self-insure unemployment benefits for school employees. The funds are held in the name of each school district as reserves to pay unemployment claims. Each school district is individually liable for that portion of the benefits paid from the fund attributable to wages paid by the school district in the same manner as if no group account had been established. The reserve funds may be withdrawn from the account upon request of the school district. At June 30, 2022, the Great Plains Technology Center had reserves on deposit with the Oklahoma Public Schools Unemployment Compensation Accounting totaling \$11,571. This amount has been shown as prepaid insurance on the financial statements.

**14. Surety Bonds**

The Superintendent is bonded by Travelers Casualty and Surety Company, bond number 10760725 for the penal sum of \$100,000 for the term of September 26, 2021, to September 25, 2022.

The Director of Finance is bonded by Travelers Casualty and Surety Company, bond number 107346909 for the penal sum of \$100,000 for the term of November 12, 2021, to November 11, 2022.

The Accountant is bonded by Travelers Casualty and Surety Company, bond number 10760716 for the penal sum of \$100,000 for the term of September 26, 2021, to September 25, 2022.

The Accounts Payable clerk is bonded by Travelers Casualty and Surety Company, bond number 10760719 for the penal sum of \$100,000 for the term of September 26, 2021, to September 25, 2022.

The Treasurer is bonded by Travelers Casualty and Surety Company, bond number 10760721 for the penal sum of \$100,000 for the term of September 26, 2021, to September 25, 2022.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**15. Tax Abatement**

The State of Oklahoma has authorized by Oklahoma Statute 62-850, the creation of tax increment financing (TIF) districts. These districts are intended to provide incentives and exemptions from taxation within certain areas to encourage investment, development, and economic growth. The City of Lawton has created a TIF district. This TIF district reduces the ad valorem taxes remitted to the Center over the term of the agreements.

Oklahoma Statute Title 31 offers a homestead exemption of up to 1 acre of property in an urban area or 160 acres in a rural area. These homestead and other exemptions reduce the ad valorem taxes by \$1,411,091 that was remitted to the Center.

For the year ended June 30, 2021, abated property taxes from the TIF districts were \$254,674.

**REQUIRED SUPPLEMENTARY INFORMATION**

GREAT PLAINS TECHNOLOGY CENTER NO. 9  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Fund balances, beginning of year	\$ 7,477,675	\$ 7,477,675	\$ 7,477,675	\$ -
Revenues collected:				
Local sources	\$ 10,124,692	\$ 10,124,692	\$ 11,651,341	\$ 1,526,649
Intermediate sources	-	-	-	-
State sources	6,537,109	6,537,109	6,586,939	49,830
Federal sources	1,560,896	1,560,896	1,371,805	(189,091)
Total revenues collected	\$ 18,222,697	\$ 18,222,697	\$ 19,610,085	\$ 1,387,388
Expenditures paid:				
Instruction	\$ 14,619,177	\$ 14,619,177	\$ 9,978,272	\$ 4,640,905
Support services	8,427,020	8,427,020	7,952,412	474,608
Non-instructional services	471,525	471,525	485,224	(13,699)
Facilities Acquisition & Construction	1,090,046	1,090,046	909,651	180,395
Other outlays	91,108	91,108	69,215	21,893
Other uses	985,496	985,496	869,672	115,824
Repayments	16,000	16,000	1,557	14,443
Total expenditures paid	\$ 25,700,372	\$ 25,700,372	\$ 20,266,003	\$ 5,434,369
Excess of revenues collected over (under) expenses paid before adjustments to prior year encumbrances	\$ -	\$ -	\$ 6,821,757	\$ 6,821,757
Adjustments to prior year encumbrances			201,805	
Other financing sources (uses):				
Operating transfers in/out			-	
Bank charges			(3,843)	
Total other financing sources (uses)			(3,843)	
Cash fund balance, end of year			\$ 7,019,719	
Reconciliation of budgetary fund basis fund balance with GAAP fund balance:				
Cash Fund Balance, end of year			\$ 7,019,719	
Accounts receivable not recognized as revenue			523,307	
Prepaid insurance is expensed on budgetary basis			11,571	
Expenses not recognized in budgetary basis			(530,784)	
Inventory is expensed on budgetary basis			378,084	
Expenses not recognized in GAAP basis			1,246,387	
GAAP fund balance, end of year			\$ 8,648,284	

**GREAT PLAINS TECHNOLOGY CENTER NO. 3  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
BUILDING FUND  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
Fund balances, beginning of year	\$ 5,282,018	\$ 5,282,018	\$ 5,282,018	\$ -
Revenues collected:				
Local sources	\$ 5,476,378	\$ 5,476,378	\$ 6,125,174	\$ 648,796
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	<u>300,000</u>	<u>300,000</u>	<u>300,109</u>	<u>109</u>
Total revenues collected	<u>\$ 5,776,378</u>	<u>\$ 5,776,378</u>	<u>\$ 6,425,283</u>	<u>\$ 648,905</u>
Expenditures paid:				
Instruction	\$ 4,547,958	\$ 4,547,958	\$ 109,166	\$ 4,438,792
Support services	4,248,626	4,248,626	4,260,096	(11,470)
Non-instructional services	-	-	-	-
Facilities Acquisition & Construction Services	2,261,812	2,261,812	1,015,542	1,246,270
Capital outlay	-	-	-	-
Other outlays	-	-	-	-
Other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures paid	<u>\$ 11,058,396</u>	<u>\$ 11,058,396</u>	<u>\$ 5,384,804</u>	<u>\$ 5,673,592</u>
Excess of revenues collected over (under) expenses paid before adjustments to prior year encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,322,497</u>	<u>\$ 6,322,497</u>
Adjustments to prior year encumbrances			<u>94,118</u>	
Cash fund balance, end of year			<u>\$ 6,416,615</u>	
Reconciliation of budgetary basis fund balance with GAAP fund balance:				
Cash fund balance, end of year			\$ 6,416,615	
Accounts receivable not recognized as revenue			139,696	
Expenses not recognized in budgetary basis			(186,916)	
Expenses not recognized in GAAP basis (reserves)			<u>776,317</u>	
GAAP fund balance, end of year			<u>\$ 7,145,712</u>	

GREAT PLAINS TECHNOLOGY CENTER NO. 9  
 CREEK COUNTY, OKLAHOMA  
 SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION  
 LIABILITY OKLAHOMA TEACHERS RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS\*  
 FOR THE YEAR END JUNE 30, 2022

	2015	2016	2017	2018	2019	2020	2021	2022
School's Proportion of the net pension liability	0.24900000%	0.24380000%	0.23870000%	0.23520000%	0.22050000%	0.21510000%	0.21304398%	0.20462468%
School's proportionate share of the net pension liability	\$ 13,398,512	14,802,419	20,000,683	15,575,280	13,326,076	14,236,913	20,218,370	10,455,921
School's covered-employee payroll	\$ 10,312,372	10,277,899	9,835,336	9,631,157	10,208,102	10,369,368	10,166,706	11,109,537
School's proportionate share of the net pension liability as a percentage of its covered-employee payroll	130%	144%	203%	162%	131%	137%	199%	94%
Plan fiduciary net position as a percentage of total pension liability	72.43%	70.31%	62.24%	69.32%	72.74%	71.56%	63.47%	80.80%

\*The amounts present for each fiscal year were determined as of 6/30.

**Note to Schedule:**

Information to present a 10 year history is not readily available.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9**  
**CREEK COUNTY, OKLAHOMA**  
**SCHEDULE OF THE CONTRIBUTIONS**  
**OKLAHOMA TEACHERS RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS\***  
**FOR THE YEAR END JUNE 30, 2022**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 976,400	934,357	914,960	969,800	985,090	965,837	\$ 1,102,145
Contributions in relation to the contractually required contribution	\$ 976,400	934,357	914,960	969,800	985,090	965,837	\$ 1,102,145
Contribution deficiency (excess)	<u><u>-</u></u>						
School's covered-employee payroll	\$ 10,277,889	9,835,336	9,631,157	\$ 10,208,102	10,369,368	10,166,706	\$ 11,109,537
Contributions as a percentage of covered-employee payroll	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%

Notes to Schedule:

Information to present a 10 year history is not readily available

**GREAT PLAINS TECHNOLOGY CENTER NO. 9**  
**CREEK COUNTY, OKLAHOMA**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)**  
**SUPPLEMENTAL HEALTH INSURANCE PROGRAMS**  
**LAST TEN FISCAL YEARS\* (DOLLAR AMOUNTS IN THOUSANDS)**  
**FOR THE YEAR END JUNE 30, 2022**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
District's portion of the net OPEB liability (asset)	0.23523752%	0.22048029%	0.21512400%	0.21304390%	0.20462100%
District's proportionate share of the net OPEB liability (asset)	\$ (104,902)	\$ (142,486)	\$ (133,017)	\$ (21,311)	\$ (260,627)
District's covered payroll	\$ 9,631,157	\$ 10,208,102	\$ 10,369,368	\$ 10,166,706	\$ 11,109,537
District's proportionate share of the new OPEB liability (asset) as a percentage of its Covered-employee payroll	1.08%	1.39%	1.28%	0.21%	2.35%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	110.40%	115.40%	115.07%	102.30%	129.91%

\*The amount present for each fiscal year were determined as of 6/30

**Notes to Schedule:**

Information to present a 10 year history is not readily available.

GREAT PLAINS TECHNOLOGY CENTER NO. 9  
 CREEK COUNTY, OKLAHOMA  
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
 SUPPLEMENTAL HEALTH INSURANCE PROGRAMS  
 LAST TEN FISCAL YEARS\* (DOLLAR AMOUNTS IN THOUSANDS)  
 FOR THE YEAR END JUNE 30, 2022

	2018	2019	2020	2021	2022
Contractually required contribution	\$ 15,321	6,422	1,888	1,949	\$ 2,546
Contributions in relation to the contractually required contribution	<u>15,321</u>	<u>6,422</u>	<u>1,888</u>	<u>1,949</u>	<u>2,546</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
District's covered payroll	\$ 9,631,157	10,208,102	10,369,368	10,166,706	\$ 11,109,537
Contributions as a percentage of covered-payroll	0.15%	0.15%	0.15%	0.15%	0.15%
	0.159%	0.063%	0.018%	0.019%	0.023%

**Notes to Schedule:**

Information to present a 10 year history is not readily available.

**SUPPORTING SCHEDULES**

GREAT PLAINS TECHNOLOGY CENTER NO. 9  
SCHEDULE OF FEDERAL AWARDS EXPENDED  
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Grantor's Number	Balance at July 1, 2021	Revenue	Expenditures	Balance at June 30, 2022
<u>U.S. Department of Education</u>						
Direct Programs:						
<u>2021-2022 Programs</u>						
PELL	84.063	P063P213374	\$ -	\$ 381,038	\$ 381,038	\$ -
PELL Admin	84.063	P063Q183374	-	460	460	-
Supplemental Education Opportunity	84.077	P077A215109	-	7,426	7,426	-
COVID-19 Education Stabilization Fund * Under the Coronavirus Aid, Relief, and Economic Security Act Higher Ed Emergency Relief (HEERF II)-Institution	84.425F	P425F202907	-	26,868	26,868	-
COVID-19 Education Stabilization Fund * Under the Coronavirus Aid, Relief, and Economic Security Act Higher Ed Emergency Relief (HEERF III)-Student	84.425E	P425E203362	-	452,995	452,995	-
COVID-19 Education Stabilization Fund * Under the Coronavirus Aid, Relief, and Economic Security Act Higher Ed Emergency Relief (HEERF III)-Institution	84.425F	P425F202907	-	425,628	414,653	10,975
U.S. Dept of Education Direct Programs Sub-Total			\$ -	\$ 1,294,415	\$ 1,283,440	\$ 10,975
Passed-Through State Department of Career and Technology Education						
<u>2020-2021 Programs</u>						
Carl Perkins	84.048	N/A	\$ -	\$ 230,714	\$ 230,714	\$ -
Bid Assistance	12.002	N/A	-	23,813	23,813	-
WIOA Education & Literacy	84.002	N/A	-	103,752	103,752	-
Sub-Total			\$ -	\$ 358,279	\$ 358,279	\$ -
TOTAL FEDERAL ASSISTANCE			\$ -	\$ 1,652,694	\$ 1,641,719	\$ 10,975

The accompanying notes are an integral part of this schedule.

\* Major Program

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

**Note A: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Great Plains Technology Center No. 9 under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 US. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements/or Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Great Plains Technology Center No.9 it is not intended to and does not present the basic financial statements as listed in the table of contents of Great Plains Technology Center No. 9.

**Note B: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on using the accrual basis of accounting. Some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement.

**Note C: Indirect Cost Rate**

Great Plains Technology Center No. 9 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**Note D: Subrecipients**

Great Plains Technology Center No. 9 did not have any awards that have been passed through to subrecipients.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
SCHOOL ACTIVITY FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2022**

Activities	Balance 7-1-21	Revenue	Net Transfers/ Adjustments	Expenditures	Balance 6-30-22
Administrative Expense	\$ -	\$ 6,323	\$ 20	\$ 6,343	\$ -
All School	758	1,931	-	589	2,100
HVAC Activity-K. Gibson	4,175	278	-	607	3,846
Collision Repair Act-Josey	6,743	3,077	-	425	9,395
Automotive Tech Activity Whitaker	1,656	1,572	-	1,542	1,686
Video Productions-D. Tibbs	1,549	1,797	-	1,917	1,429
Hospitality Services-Hanefield	3,454	5,740	-	3,901	5,293
Board of Ed Reimbursement	-	2,557	812	2,852	518
Book Resale	-	115,247	16,807	115,400	16,654
Rental Income	-	63,163	2,108	63,124	2,147
3D Animator Activity- Alexander	1,954	163	-	116	2,001
Carpentry Activity-Snodgrass	2,278	-	-	21	2,257
Concession	41,874	13,075	(294)	9,789	44,866
Information Tech. Services-Standridg	1,369	1,136	-	393	2,112
E-Sport Activity	300	-	-	-	300
EDC Membership	-	150	(150)	-	-
Electrician Activity-Klein	347	328	-	403	272
EDC Activity	11,636	975	-	1,647	10,964
Family Life Fund	10,749	4,332	-	4,002	11,080
Network Tech. Assoc.-N. Alexander	348	-	-	-	348
BPA	1,404	18	-	-	1,422
Culinary Arts Grant-Seibold	-	124,370	1,094	125,464	-
Culinary Arts Special	-	5,444	(1,046)	4,397	-
Digital Graph./Photog.-Craddoc	3,432	2,814	(297)	2,004	3,946
FCCLA	5,395	16,180	1,276	18,114	4,737
Nursing Assistant-Grant/Henry	2,096	1,203	-	1,349	1,949
LP Collision Repair-Josey	-	270	-	270	-
LP Digital Grap/Photog. Craddoc	-	-	297	297	-
LLP Welding-A. Littau	-	2,256	-	2,256	-
Leadership Class Activity	9	-	-	-	9
Lewis Ed. Endowment	4,623	-	-	-	4,623
Construction Trade Act-Biggs	1,937	-	-	-	1,937
Medical Office Asst. Act.-Metzger	1,869	359	-	248	1,980
Cyber Security-Robinson	701	13	-	168	546
Now Account	-	387	-	355	32
PN Hosa Daytime Flex	1,046	232	-	279	999
Criminal Justice-B. Davis	2,807	-	-	89	2,718
Pre-Engineering Act.-M. Brown	1,058	360	-	307	1,111
PN FT Tuition	-	16,465	-	16,465	-
PN HOSA	2,292	477	-	310	2,458
Respiratory Care Act.-Reid	-	5,135	-	4,912	223

(continued)

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
SCHOOL ACTIVITY FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2022**

Activities	Balance 7-1-21	Revenue	Net Transfers/ Adjustments	Expenditures	Balance 6-30-22
Respiratory Therapy Fees-Reid	-	4,468	162	4,468	162
Radiologic Fees-Baxter	-	11,453	380	11,453	380
PN Fees	-	17,245	-	17,245	-
Adult Career Development	-	245,762	30,193	245,276	30,679
SW OK Vex Robotics	6,188	2,119	-	1,812	6,495
Summer School	-	5,222	50	138	5,134
Surgical Tech. Act.-Rocha	1,785	827	-	944	1,668
Surgical Tech. Tuition-Rocha	-	3,998	-	3,998	-
Surgical Tech. Fees-Rocha	-	3,246	-	3,246	-
Full Time Tuition	-	343,498	29,063	344,998	-
Skills USA	1,211	307	-	35	1,483
Radiologic Activity-Baxter	3,219	4,731	-	4,358	3,592
Surplus Sales	-	5,253	-	5,253	-
Technology Student Assoc.	241	560	-	176	625
Welding Activity-Littau	4,590	1,203	-	2,005	3,788
Fred Health Careers Act-T. Billy	401	305	-	-	706
Frederick Board of Ed. Reimb	-	435	75	485	25
Frederick Book Resale	-	1,661	10	1,661	10
Fred Multimedia Act.-M. Fritts	271	551	-	502	320
Frederick Concession	2,549	8,562	-	8,594	2,517
Frederick BPA	286	-	-	-	286
Frederick Welding Activity	1,945	312	-	379	1,878
Frederick Adult Career Develop	-	3,974	-	3,974	-
Frederick Skills USA	360	-	-	297	63
Frederick Carpentry- B. Smith	580	566	-	-	1,146
Frederick Full-Time Tuition	-	5,084	(5)	5,079	-
Fred Cosmetology Services-Woody	-	625	-	625	-
Fred Cosmetology Act.-Woody	258	25	5	48	240
Frederick PN HOSA	586	80	(50)	311	305
Staff Function Account	1,497	9,816	-	11,004	309
Biomedical Sci & Med-Schelct	1,445	675	-	321	1,799
Teacher Prep-K. Brock	1,489	5,048	230	4,459	2,309
Vex Robotics	3,088	155	-	320	2,923
Wellness & Fitness Fund	45	-	-	-	45
Score Class Activity	1,866	1,200	-	2,373	693
<b>Total Activities</b>	<b>\$ 151,759</b>	<b>\$ 1,086,791</b>	<b>\$ 80,738</b>	<b>\$ 1,076,191</b>	<b>\$ 243,097</b>
Less:					
Transfers to General Fund	-	(957,878)	-	(957,878)	-
<b>Total Activities</b>	<b>\$ 151,759</b>	<b>\$ 128,912</b>	<b>\$ 80,738</b>	<b>\$ 118,313</b>	<b>\$ 243,097</b>

**REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

# KERRY JOHN PATTEN, C.P.A.

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Broken Arrow, OK 74012  
Phone Number (918) 250-8838  
FAX Number (918) 250-9853



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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

The Honorable Board of Education  
Great Plains Technology Center No. 9  
Comanche County, Oklahoma

I 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 governmental activities, each major fund, and the aggregate remaining fund information of Great Plains Technology Center No. 9, Comanche County, Oklahoma (Center), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Center's financial statements, and have issued my report thereon dated March 6, 2023.

### **Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, I do not express an opinion on the effectiveness of the Center'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 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.

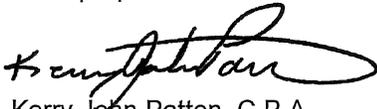
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I 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 Center'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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



Kerry John Patten, C.P.A.  
Broken Arrow, OK  
March 6, 2023

# KERRY JOHN PATTEN, C.P.A.

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

The Honorable Board of Education  
Great Plains Technology Center No. 9  
Comanche County, Oklahoma

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

I have audited Great Plains Technology Center No. 9's (the Center) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2022. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, the Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of the Center and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis my opinion on compliance for the major federal program. My audit does not provide a legal determination of the Center's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Center's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, I

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

### ***Report on Internal Control Over Compliance***

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

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

***Report on Internal Control Over Compliance (cont.)***

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion was expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Center as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively compose the Center's basic financial statements. I issued my report thereon dated March 6, 2023, which contained unmodified opinions on those financial statements. My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Kerry John Patten, CPA  
Broken Arrow, OK  
March 6, 2023

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Great Plains Technology Center.
2. There were no audit findings reported as a deficiency in internal control, which the auditor considers to be "significant deficiencies" as defined in A.I.C.P.A. standards.
3. No instances of noncompliance material to the financial statements of Great Plains Technology Center which would be required to be reported in accordance with Government Auditing Standards were disclosed in the audit.
4. There were no audit findings reported of deficiencies in internal control over major programs, which the auditor considers to be "significant deficiencies" as defined by A.I.C.P.A. standards.
5. The auditor's report on compliance for the major federal award programs for Great Plains Technology Center expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to major federal award programs for Great Plains Technology Center that are required to be reported in accordance with Uniform Guidance.
7. The programs tested as major programs included: Educational Stabilization Fund under the Coronavirus Aid, Relief, and Economic Security Act Higher Education Emergency Relief (84.425E, 84.425N, and 84.425F).
8. The threshold for distinguishing Types A and B programs was \$750,000.00.
9. Great Plains Technology Center did qualify as a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

1. No matters were reported.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

1. No matters were reported.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
SUMMARY OF PRIOR AUDIT FINDINGS  
JULY 1, 2021 TO JUNE 30, 2022**

The summary of prior audit findings is required to report the status of all audit findings reported in the prior audit's schedule of findings and questioned costs relative to federal awards.

The Center had no prior year audit findings relative to federal award programs.

**GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF COMMENTS  
JULY 1, 2021 TO JUNE 30, 2022**

Based on my tests of accounting records and related procedures, I found nothing to indicate that Great Plains Technology Center No. 9 had not complied with significant compliance rules and regulations of the Oklahoma State Department of Career and Technology Education.

Previous Year's Audit Comments

There are no other items in the 2020-21 audit report, which have been repeated in this report.

I would like to express my appreciation for the courtesies and cooperation extended to us by Center administrators and employees during the course of this audit.

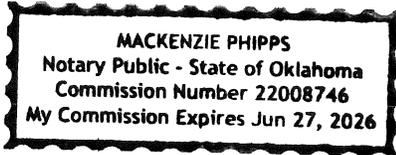
GREAT PLAINS TECHNOLOGY CENTER NO. 9  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
JULY 1, 2021 TO JUNE 30, 2022

State of Oklahoma )  
County of Tulsa )

The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Great Plains Technology Center for the audit year 2021-22.

\_\_\_\_\_  
Kerry John Patten, C.P.A.  
AUDITING FIRM

BY *Kerry John Patten*  
\_\_\_\_\_  
AUTHORIZED AGENT



Subscribed and sworn to before me on this  
6<sup>th</sup> day of March, 2023

*Mackenzie Phipps*  
\_\_\_\_\_  
NOTARY PUBLIC

My commission expires on:  
27<sup>th</sup> day of June, 2026