

**ALLEGHANY COUNTY WATER DISTRICT**

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

**ALLEGHANY COUNTY WATER DISTRICT**  
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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Alleghany County Water District  
P.O. Box 860  
Alleghany, CA 95910-0860

### **Opinion**

We have audited the accompanying financial statements of the business-type activities of Alleghany County Water District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Alleghany County Water District as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United State of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Alleghany County Water District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **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 Alleghany County Water District'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**

Our 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 our opinion. 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 generally accepted 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 generally accepted auditing standards, we:

- 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 Alleghany County Water District'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Alleghany County Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we 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 and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not 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, economic, or historical context. We 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 and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We 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**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Alleghany County Water District's basic financial statements. The Operating Expenses schedule is presented for purposes of additional analysis 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 our opinion, the Operating Expenses schedule is 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 the annual report. The other information comprises Alleghany County Water District's organization, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.



BODEN KLEIN & SNEESBY  
A Professional Corporation

Roseville, California  
December 29, 2023

**ALLEGHANY COUNTY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2023**

Alleghany County Water District (ACWD) was established on March 8, 1939 to provide water to the town of Alleghany for both domestic use and fire protection.

When the district was formed, Alleghany had a population of approximately 586 (1940 US Census). The most recent census (2020) recorded 55 full-time residents. This represents a 90% decrease over eighty years. It is notable that the change in population between 2010 and 2020 was a decrease in only 3 individuals. This is the first time in approximately 80 years that the census data has not recorded a significant decrease in the town's population. Currently, ACWD has 54 active customer accounts.

Sustaining its operation with such a small customer base is ACWD's biggest challenge. Balancing sustainability with affordability is a daunting task. The Board and Staff donate many volunteer hours to the district on a regular basis to keep it functioning.

ACWD does, from time-to-time, apply for grants. The bulk of the current infrastructure was built in 1977-78 with a 50/50 loan-grant from USDA Rural Development. That loan was paid off in November of 2017. As a direct result of this loan pay-off the district has been able to start building up a contingency fund.

Recently completed projects:

In 2015 the district was awarded a loan with debt forgiveness (grant) from the Water Resources Control Board's State Revolving Fund for a Planning and Engineering Analysis of the ACWD storage tank and water sources.

The primary objective of the planning project was to find the most sustainable way to supply the town's drinking water in compliance with State and Federal Drinking Water Standards. The two major concerns at that time were the poor condition of the main water storage tank and treatment plant. The lack of water source redundancy was also a concern. Changing the main water source (the Ram Spring) from "ground water under the influence of surface water" to "ground water" was a known way to reduce water production costs. Because of environmental concerns about drilling at the Spring, the district was encouraged by the State Engineers to try vertical test wells. Two vertical wells would have solved both the surface water and the redundancy issues if successful. However, the vertical test wells were not successful (inadequate water quantity and quality).

After the vertical test wells proved inviable, in May of 2017, as part of the planning project, driven pipes were installed at the Ram Spring to minimize surface water infiltration. As a result of this drilling, and with subsequent water quality testing; on October 20, 2017 the State Division of Drinking water amended the Permit for the Ram Spring changing its classification to "ground water". This new classification eliminates the need for a treatment plant and lessens several regulatory requirements, saving both time and money over the long-term.

The water tank portion of the planning project was completed in 2016 and a new funding agreement for construction of the water tank was executed on July 20, 2017. The new water storage tank was put online in November of 2018 but started leaking in October of 2021. Warranty work to repair the water tank is expected to commence in late April 2024. Funding has been awarded from the State Regional Water Quality Control Board to provide engineering oversight for the warranty repairs, plus the addition of Cathodic Protection (two separate agreements).

**ALLEGHANY COUNTY WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2023**

The water source redundancy portion of the planning project had to be abandoned due to budget constraints.

The Ram Springs portion of the Planning Project was completed on December 1, 2020 and an application for construction was started immediately. The funding agreement for the Ram Spring Construction Project was signed in October of 2023 (after the close of this fiscal year) and is for up to 1.5 million dollars. Work is expected to commence in early 2024.

Pending Projects

The Ram Spring Improvement Project will reconfigure the facilities at the Ram Spring to accommodate the changes made during the planning project (installation of driven pipes & removal of the treatment plant) and to address a few other issues based on the alternatives analysis completed as part of the Planning Project.

There were substantial delays in completing the Ram Spring Improvement Project's (RSIP) construction application. The main delay was difficulty in navigating the environmental requirements. A technical assistance award from the Calif. State Water Control Board Department of Finance was awarded in 2021 to complete the environmental paperwork for the RSIP construction with most of the environmental work completed and a portion of it being added to the construction project. The construction project also includes the replacement of residential water meters funded by a program for low-income communities.

Budget Procedure Notes

The enabling legislation for County Water Districts requires charging rates sufficient to cover operating expenses, repairs, depreciation, and debt payments. However; there are also State and Federal guidelines in place regarding affordable rates for basic services such as water. ACWD's Board and Staff have not found a way to cover depreciation expense while maintaining affordable water rates with so few customers. **As a result, ACWD does not budget for depreciation.**

The district's budget worksheet combines both "cash-based" and "accrual" projections to ensure that adequate cash is available to cover operating expenses and maintain reserve funds.

**Comparison of budgeted versus actual results (for discrepancies of 10% or more)**

Audited actual results vary significantly from the adopted budget because the audit documents include depreciation and are on a strictly accrual basis. Audit documents convert the district's bookkeeping data to Generally Accepted Accounting Standards for governmental agencies. (see notes above).

Operating revenue: Water Service revenue came in as projected.

Operating expenses: Payroll expenses came in \$1,348 (11%) lower than expected due to minimal extra repair needs for the year. Water Operations expense came in \$2,507 (64%) lower than expected for the same reason. Misc. Contingency expense came in \$211 (42%) high because of some spring project expenses that were moved into that category. Overall, operating expenses came in \$28,651 higher than projected because of the depreciation expense of \$31,561 which is not included in the budget. All other operating expenses combined (minus depreciation) came in \$3,216 lower than projected for the year.

**ALLEGHANY COUNTY WATER DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FISCAL YEAR ENDED JUNE 30, 2023**

Non-operating revenues: Actual results came in \$594 (10%) higher than projected, mainly due to property tax revenue \$489 higher than expected.

Non-operating expenses: Total non-operating expenses came in \$1,678 (57%) lower than projected due to the district not purchasing a heater as intended for the historical church.

The year-end results show a negative budget net change variance of \$26,073. This is primarily due to the depreciation expense of \$31,561 which was not included in the budget as noted above. That is offset by the expenses which came in lower than projected as noted above.



ALLEGHANY COUNTY WATER DISTRICT

Statement of Net Position

June 30, 2023

**ASSETS**

Current assets

Cash	\$	31,182
Accounts receivable		543
Prepaid expenses		4,279
Total current assets		<u>36,004</u>

Capital assets

Land		101,000
Other capital assets, net of depreciation		1,071,836
Total capital assets, net of depreciation		<u>1,172,836</u>

**TOTAL ASSETS**

**\$ 1,208,840**

**LIABILITIES**

Current liabilities

Accounts payable	\$	4,209
Accrued payroll and payroll liabilities		362
Total current liabilities		<u>4,571</u>

**TOTAL LIABILITIES**

**4,571**

**NET POSITION**

Net Position

Invested in capital assets, net of related debt		1,172,838
Unrestricted		31,431
		<u>1,204,269</u>

**TOTAL NET POSITION**

**1,204,269**

**TOTAL LIABILITIES AND NET POSITION**

**\$ 1,208,840**

See notes to financial statements.

**ALLEGHANY COUNTY WATER DISTRICT**  
Statement of Revenues, Expenses and Changes in Net Position  
For the Year Ended June 30, 2023

Operating revenues	
Water sales	\$ 28,410
Other	780
Operating revenues	29,190
Operating expenses	
Pumping	5,302
Treatment	2,615
Transmission and distribution	8,298
General and administrative	14,299
Depreciation	31,561
Operating expenses	62,075
Net operating revenue/(loss)	(32,885)
Non-operating revenue (expenses)	
Property taxes	4,789
Historical Church	
Rental	1,500
Other	345
Historical Church expenses	(1,147)
Park	
Repairs/maintenance/utilities	(107)
Net non-operating revenue/(loss)	5,380
<b>CHANGE IN NET POSITION</b>	<b>(27,505)</b>
Beginning net position	1,231,774
<b>ENDING NET POSITION</b>	<b>\$ 1,204,269</b>

See notes to financial statements.

**ALLEGHANY COUNTY WATER DISTRICT**

Statement of Cash Flows  
For the Year Ended June 30, 2023

Reconciliation of operating income/(loss) to net cash used in operating activities:	
Operating loss	\$ (32,885)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	31,561
Changes in operating assets and liabilities:	
Accounts receivable	74
Pre-paid expenses	(398)
Accounts payable	<u>(1,667)</u>
Net cash used in operating activities	<u>(3,315)</u>
Cash flows from non-operating activities:	
Property taxes	4,789
Net Historical Church activity	698
Net Park activity	<u>(107)</u>
Net cash provided by non-operating activities	<u>5,380</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>2,064</b>
Cash at beginning of year July 1, 2022	<u>29,118</u>
<b>CASH AT END OF YEAR, JUNE 30, 2023</b>	<b><u>\$ 31,182</u></b>
Supplementary information	
Cash paid for interest	<u>\$ -</u>

See notes to financial statements.

**ALLEGHANY COUNTY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Note 1 Organization

Alleghany County Water District (the "District") was organized to provide water for residents of the District.

The District is governed by a Board of Directors which is elected by voters of the District.

Note 2 Summary of Significant Accounting Policies

The accounting policies of Alleghany County Water District conform to generally accepted accounting principles applicable to enterprise funds. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

Fund Accounting

The District is an enterprise fund. All operations are accounted for as an enterprise fund.

Enterprise Fund – The enterprise fund is used to account for water operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District's books and accounts are based upon the Uniform System of Accounts for Public Utilities as prescribed by the Division of Local Government Fiscal Affairs of the State of California. The records are maintained and the accompanying financial statements are presented on the accrual basis of accounting.

Depreciation and Amortization

Capital assets are recorded on the basis of purchase cost. Assets acquired by contribution are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated by the straight-line method over the estimated useful lives of the respective assets.

Statement of Cash Flows

All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

**ALLEGHANY COUNTY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Note 2 Summary of Significant Accounting Policies, continued

Use of Estimates

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

Operating and Non-Operating Revenues and Expenses

The District's primary purpose is to provide irrigation water services to customers within the District. Operating revenues are those revenues that arise directly from accomplishing this primary purpose. Accordingly, the District defines operating revenues as its irrigation water sales, standby charges, and water transfer revenue. The District recognizes revenue when such service is delivered. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Non-operating revenues are any revenues not meeting the definition above. Revenues from assessments to retire debt, rents and interest income are considered non-operating revenues

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis to match the operating statements. Capital replacement expenditures are reviewed on an annual basis and budgeted as deemed necessary.

Note 3 Cash and Investments

Cash and investments consist of the following at June 30, 2023:

Petty cash	\$ 100
Cash in bank – checking	5,322
Cash in bank-savings	15,504
Cash in bank – checking (historical church/park)	<u>10,256</u>
	<u>\$ 31,182</u>

All deposits were covered by Federal depository insurance.

**ALLEGHANY COUNTY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Note 4 Capital Assets

Changes in capital assets for the year ended June 30, 2023 consist of:

	Balance beginning of the year	Additions	Disposal	Balance end of year
Land	\$ 101,000	-	-	\$ 101,000
Building	\$ 21,744	\$ -	\$ -	\$ 21,744
Water system (1977)	218,000	-	-	218,000
1994 Water system	301,579	-	-	301,579
2018 Water tank	927,906	-	-	927,906
Ram Spring renovation (2018)	61,567	-	-	61,567
Total Fixed Assets:	1,530,796	-	-	1,530,796
Construction in Progress	155,224		-	155,224
Accumulated depreciation	(582,623)	(31,561)	-	(614,184)
Capital assets, net of depreciation	<u>\$ 1,103,397</u>	<u>\$ (31,561)</u>	<u>\$ -</u>	<u>\$ 1,071,836</u>

Depreciation expense for the year  
year ended June 30, 2023

\$ 31,561

Note 5 Net Investment in Capital Assets

	Total
Land	\$ 101,000
Capital assets, net of depreciation	<u>1,071,836</u>
Invested in capital assets, net of related debt	<u>\$ 1,172,836</u>

Note 6 Risk of Loss

Alleghany County Water District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2023 fiscal year, the District purchased certain commercial insurance coverage to provide for these risks.

**ALLEGHANY COUNTY WATER DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Note 7 Subsequent Events

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, December 29, 2023.

ALLEGHANY COUNTY WATER DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2023



**ALLEGHANY COUNTY WATER DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Operating Revenues				
Water service fees	\$ 28,884	\$ 28,884	\$ 28,410	\$ (474)
Other	-	-	780	780
Total Operating Revenues	<u>28,884</u>	<u>28,884</u>	<u>29,190</u>	<u>306</u>
 Operating Expenditures:				
Payroll & payroll tax expenses	12,700	12,700	11,352	1,348
Professional services	3,100	3,100	2,950	150
Utilities	3,628	3,628	3,876	(248)
Water operations	6,432	6,432	3,925	2,507
Office expense	1,363	1,363	1,450	(87)
Insurance	5,700	5,700	6,249	(549)
Miscellaneous/contingency	501	501	712	(211)
Depreciation	-	-	31,561	(31,561)
Total Operating Expenditures	<u>33,424</u>	<u>33,424</u>	<u>62,075</u>	<u>(28,651)</u>
 Excess of Operating Expenditures Over Operating Revenues	<u>(4,540)</u>	<u>(4,540)</u>	<u>(32,885)</u>	<u>(28,345)</u>

**ALLEGHANY COUNTY WATER DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Non-Operating Revenues				
ACWD - Property taxes	4,300	4,300	4,789	489
ACWD - Historical Church admin	240	240	240	-
Historical Church - Rental	1,500	1,500	1,500	-
Donation/miscellaneous income	-	-	105	105
Total Non-Operating Revenues	6,040	6,040	6,634	594
Non-Operating Expenditures:				
Historical Church - Insurance	250	250	250	-
Historical Church - Utilities	200	200	133	67
Historical Church - Administration	240	240	240	-
Historical Church - Supplies, small equip	1,500	1,500	-	1,500
Library	500	500	524	(24)
Park - Supplies and maintenance	150	150	-	150
Park - Solid waste fee	92	92	107	(15)
Total Non-Operating Expenditures	2,932	2,932	1,254	1,678
Excess of Non-Operating Revenues Over Non-Operating Expenditures	3,108	3,108	5,380	2,272
Total Excess of Revenues Over/(Under) Expenditures	(1,432)	(1,432)	(27,505)	(26,073)
Fund Balance, beginning of year	1,231,774	1,231,774	1,231,774	
<b>Fund Balance, end of year</b>	<b>\$ 1,230,342</b>	<b>\$ 1,230,342</b>	<b>\$ 1,204,269</b>	

**ALLEGHANY COUNTY WATER DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2023**

Note 1    PURPOSE OF STATEMENTS AND SCHEDULES

A.        Budgetary Schedule of Comparison

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the authority is required to present a budgetary comparison schedule for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget and the actual revenue and expenditures of the General Fund.

ALLEGHANY COUNTY WATER DISTRICT  
SUPPLEMENTARY INFORMATION  
JUNE 30, 2023

**ALLEGHANY COUNTY WATER DISTRICT**

Operating Expenses

For the Year Ended June 30, 2023

Pumping			
Payroll and benefits	\$	2,210	
Electricity		<u>3,092</u>	
Total pumping			\$ 5,302
Treatment			
Payroll and benefits		1,106	
Testing, chemicals, permits, & fees		<u>1,509</u>	
Total treatment			2,615
Transmission and distribution			
Payroll and benefits		7,736	
Repairs and hookups		<u>562</u>	
Total transmission and distribution			8,298
General and administrative			
Insurance		6,249	
Legal and audit		2,950	
Office expense		3,306	
Permits		1,010	
Propane		224	
Telephone		<u>560</u>	
Total general and administrative			14,299
Depreciation			<u>31,561</u>
<b>TOTAL OPERATING EXPENSES</b>			<b>\$ <u>62,075</u></b>

ALLEGHANY COUNTY WATER DISTRICT

OTHER INFORMATION

JUNE 30, 2023

**ALLEGHANY COUNTY WATER DISTRICT  
ORGANIZATION  
JUNE 30, 2023**

**BOARD OF DIRECTORS AND OFFICERS**

Tobyn Mehrmann	Director/President
Robbin DeWeese	Director
Coral Spencer	Director
Nancy Finney	Director
Amber Mehrmann	Secretary (officer only; not a director)