

**McCurtain County Rural Water District No. 2
Millerton, Oklahoma**

Financial Statements and Auditor's Reports

Year Ended December 31, 2023

Audited by

**BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP**

BROKEN ARROW, OK

McCurtain County Rural Water District No. 2
Millerton, Oklahoma
Board of Directors
December 31, 2023

BOARD OF DIRECTORS

Chairman

Sam Guest

Vice-Chairman

Cyndi Mooney

Secretary / Treasurer

Tina Jackson

Members

Dwayne Miller

Cindy Tyler

OFFICE MANAGER /
BOOKKEEPER

Robin Dodds

McCurtain County Rural Water District No. 2
Millerton, Oklahoma
December 31, 2023

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BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
McCurtain County Rural Water District No. 2
Millerton, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the McCurtain County Rural Water District No. 2, Millerton, Oklahoma (the District), as of and for the year ended December 31, 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2023, and the respective changes in financial position and its cash flows 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 States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the 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 these 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 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 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government 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 the 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 the 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.

Supplementary Information

The District has not presented the Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

The additional information provided on page 19 is presented for the purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information has not been subjected to the auditing procedures applied in our audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control over financial reporting and compliance.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

September 11, 2024



BLEDSON, HEWETT & GULLEKSON
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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**

Board of Directors
McCurtain County Rural Water District No. 2
Millerton, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the McCurtain County Rural Water District No. 2, Millerton, Oklahoma (the District), as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 11, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we identified two deficiencies in internal control that we consider to be material weaknesses. These findings are identified as items 23-1 and 23-2 in the accompanying Schedule of Audit Results.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*. This item, 23-2, is included in the accompanying Schedule of Audit Results.

Purpose of this Report

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

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

September 11, 2024

McCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
MILLERTON, OKLAHOMA
Disposition of Prior Year Audit Findings
December 31, 2023

2019-1 Internal Control – Segregation of Duties

Finding – Presently, the same individual performs all accounting functions: receives utility service-related payments, is responsible for service billing and adjustment, makes bank deposits, writes checks, reconciles the monthly bank statements and prepares monthly financial reports. This is considered a lack of segregation of duties.

Recommendation – While it may not be cost effective to hire additional administrative staff that would be necessary in order to adequately segregate the responsibilities, the District should consider a formal evaluation of their risks associated with this lack of segregation of duties. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with the lack of segregation of duties.

Disposition – This finding continued in the 2023 fiscal year.

2019-2 Internal Control - Payroll Reporting and Compliance

Finding – Payroll taxes for past years were not paid in a timely manner and were still past due at fiscal year-end.

Recommendation – Federal and state payroll tax requirements need to be met. Proper payroll forms need to be filed and all payroll taxes need to be paid in a timely manner.

Disposition – This finding continued in the 2023 fiscal year.

McCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
MILLERTON, OKLAHOMA
Schedule of Audit Results
December 31, 2023

Section 1 – Summary of Auditor’s Results:

1. An unmodified opinion report was issued on the financial statements.
2. The audit identified two significant deficiencies in the internal controls over financial reporting, items 23-1 and 23-2, which were considered to be material weaknesses.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS:

23-1 Internal Control – Segregation of Duties

Criteria – The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping for those assets and reconciliation of those asset accounts is an important control activity needed to adequately protect the District’s assets and ensure accurate financial reporting.

Condition – Presently, the same individual performs all accounting functions: receives utility service-related payments, is responsible for service billing and adjustment, makes bank deposits, writes checks, reconciles the monthly bank statements and prepares monthly financial reports.

Cause – The District’s limited size and staffing resources have made it difficult for management to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner.

Effect or Potential Effect – Without sufficient segregation of duties, the risk significantly increases that errors and fraud related to the accounting functions, including misappropriation of assets, could occur and not be detected within a timely basis.

Recommendation – While it may not be cost effective to hire additional administrative staff that would be necessary in order to adequately segregate the responsibilities, the District should consider a formal evaluation of their risks associated with this lack of segregation of duties. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with the lack of segregation of duties.

Management Response – Management agrees with this finding will provide adequate staffing once revenues increase enough to justify additional the expense.

23-2 Internal Control - Payroll Reporting and Compliance

Criteria – Internal controls and procedures over initiating, recording and paying for all payroll taxes are essential to staying in compliance with state and federal payroll regulations.

Condition – We observed during the audit that payroll taxes were not being paid in a timely manner, as is required by state and federal regulations. Two quarters (Q2 and Q3) of the Form 941 Quarterly Federal Tax Return for 2023 were unable to be located; therefore, we were unable to confirm that they had actually been filed and were accurate. Additionally, it appears the District received correspondence from the IRS throughout the 2023 fiscal year, and prior to the 2023 fiscal year, there were unopened and filed away letters prior to the new bookkeeper taking position. These letters detailed late fees, fines and penalties.

Cause – The District did not have adequate internal controls over payroll processes.

Effect or Potential Effect – Not filing the proper state and federal payroll forms and not making proper tax payments within a timely manner can result in the District receiving fines and penalties from the state and federal government.

Recommendation – We recommend that all payroll forms be completed and filed with the appropriate state or federal agency and that all payroll tax payments be made in a timely manner, as is required by state and federal regulations.

Management Response – Management agrees with this finding and has since hired a new outside payroll clerk to perform all payroll functions for the District.

McCURTAIN COUNTY RURAL WATER DIST. NO 2
MILLERTON, OKLAHOMA
Statement of Net Position
December 31, 2023

	<u>2023</u>
<u>ASSETS</u>	
Current assets:	
Cash	\$ 38,396
Investments	13,901
Total current assets	<u>52,297</u>
Capital assets:	
Water system and improvements	904,605
Office equipment	9,307
Equipment and automobiles	16,922
Total capital assets	<u>930,834</u>
Less: accumulated depreciation	<u>(388,048)</u>
Total capital assets (net)	<u>542,786</u>
TOTAL ASSETS	<u>\$ 595,083</u>
 <u>LIABILITIES</u>	
Total Liabilities	<u>\$ 0</u>
 <u>NET POSITION</u>	
Net investment in capital assets	542,786
Unrestricted assets	52,297
Total Net Position	<u>595,083</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 595,083</u>

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

McCURTAIN COUNTY RURAL WATER DIST. NO 2
MILLERTON, OKLAHOMA
Statement of Revenues, Expenses and Changes in Net Position
For The Year Ended December 31, 2023

	<u>2023</u>
Operating Revenues:	
Water sales and services	\$ 213,192
Operating Expenses:	
Water purchases	71,587
Miscellaneous	2,967
Vehicle and fuel	3,795
Office and postage	9,660
Contract labor	72,119
Dues and licenses	1,870
Supplies and materials	30,451
Repairs and maintenance	32,758
Salaries	1,283
Professional fees	1,539
Utilities and telephone	2,977
Water testing	4,487
Depreciation	35,936
Total expenses from operations	<u>271,429</u>
Operating Income (Loss)	(58,237)
Nonoperating Revenues (Expenses):	
Interest income	1,419
Change in Net Position	(56,818)
Total Net Position, beginning of period	<u>651,901</u>
Total Net Position, end of period	<u><u>\$ 595,083</u></u>

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

McCURTAIN COUNTY RURAL WATER DIST. NO 2
MILLERTON, OKLAHOMA
Statement of Cash Flows
For Year Ended December 31, 2023

	<u>2023</u>
Cash Flows from Operating Activities:	
Receipts from customers	\$ 213,192
Payments to employees	(32,758)
Payments to vendors	(202,735)
Net Cash Provided (Used) by Operating Activities	<u>(22,301)</u>
 Cash Flows from Capital and Other Financing Activities:	
Purchase of capital assets	(49,703)
Net Cash Provided (Used) by Capital and Other Financing Activities	<u>(49,703)</u>
 Cash Flows from Investing Activities:	
Interest revenue	<u>1,419</u>
 Net Increase (Decrease) in Cash and Equivalents	(70,585)
 Cash and cash equivalents, beginning of period	<u>122,882</u>
 Cash and cash equivalents, end of period	<u><u>\$ 52,297</u></u>
 Reconciliation of operating income (loss) to net cash provided by operating activities:	
Operating Income (loss)	\$ (58,237)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation Expense	<u>35,936</u>
Net Cash Provided by Operating Activities	<u><u>\$ (22,301)</u></u>

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

MCCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
Notes to Financial Statements
December 31, 2023

Note A – Significant Accounting Policies

Nature of Organization

McCurtain County Rural Water District No. 2 (the District) was created under the provisions of Title 82 of Oklahoma Statutes, Section 1324.1 – 1324.35 and the Laws of the State of Oklahoma. The purpose of this District is to provide water services to users. Water is purchased from the City of Broken Bow.

Basis of Accounting

The modified-cash basis of accounting is followed for all accounts. Revenues are recorded when earned and liabilities are recognized when incurred. This policy is in accordance with generally accepted accounting principles.

The District follows GASB issued Statement No. 34 “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Government.” This statement establishes financial reporting requirements for state and local governments throughout the United States.

Cash

The District’s accounts are with McCurtain County National Bank, McCurtain, Oklahoma, and are detailed as follows:

	<u>December 31,</u>
	<u>2023</u>
Cash on hand	\$ 100
Operation and Maint. Account	15,092
Reveue Account	18,457
Money Market Account	6,665
Add: Deposits in transit	360
Less: Outstanding checks	<u>(2,278)</u>
Total	<u><u>\$ 38,396</u></u>

Cash and Cash Equivalents

For the purposes of preparing the statement of cash flows, cash on hand, reconciled cash in bank accounts and certificates of deposit that can be converted into cash (if necessary) are considered cash equivalents.

MCCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
Notes to Financial Statements
December 31, 2023

Note A – Significant Accounting Policies – cont'd

Cash and Investments

As of December 31, 2023, the District had the following outstanding investments:

	<u>2023</u>
McCurtain Co. National Bank	
Certificate of Deposit no. 2249,	
matures 5/17/28, interest rate of 3.88%	<u>\$ 13,901</u>

Oklahoma Statutes authorize the District to invest in certificates of deposit, repurchase agreements, passbooks, bankers' acceptances, and other available bank investments provided that all deposits are fully covered by approved securities pledged to secure those funds. In addition, the District can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

Bank deposits are held at several financial institutions and are carried at cost. For purposes of statements of cash flows, the District considers cash and all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Custodial Credit Risk – At December 31, 2023, the District held deposits of approximately \$54,114 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. Government insured or collateralized with securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

MCCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
Notes to Financial Statements
December 31, 2023

Note A – Significant Accounting Policies – cont'd

Investment Credit Risk – The District has no policy that limits its investment choices other than the limitations of state law, as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a-d).

Collateral Pledged

All District funds were adequately insured by \$250,000 of FDIC coverage, or other secured collateral as of December 31, 2023.

MCCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
Notes to Financial Statements
December 31, 2023

Note A – Significant Accounting Policies – cont'd

Capital Assets

Any items purchased or constructed in excess of \$1,000 and a useful life of over five years is considered a capital asset by the District and will be depreciated over a specific time (5 – 40 years, depending on the asset). The capital asset information for the District is shown below:

	12/31/2022			12/31/2023
	Amount	Additions	Deletions	Amount
Water system & impv.	\$ 863,045	41,560	-	904,605
Office equipment	8,164	1,143	-	9,307
Equipment and autos	9,922	7,000	-	16,922
Total Capital Assets	782,939	49,703	-	930,834
Less: Accumulated Depreciation	(352,112)	(35,936)	-	(388,048)
Total	<u>\$ 308,355</u>	<u>13,767</u>	<u>-</u>	<u>542,786</u>

Equity Classification

Equity is classified as net position and displayed in three components:

1. *Net investment in capital assets* – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
2. *Restricted* – Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) laws through constitutional provisions of enabling legislation.
3. *Unrestricted* – Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

MCCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
Notes to Financial Statements
December 31, 2023

Note A – Significant Accounting Policies – cont'd

Federal Income Tax

The District is exempt from Federal and State income taxes.

Accumulated Unpaid Vacation and Sick Pay

At December 31, 2023, no determination of the aggregate dollar value of vacation or sick pay had been made.

Note B – Long-Term Debt

As of December 31, 2023, the District had no long-term debt.

Note C – Insurance and Surety Bond Coverage

The District **did not** have adequate insurance to cover all major perils at December 31, 2023. The District is currently in the process of obtaining insurance coverage.

Note D – Annual Audit Reports

The District did not complete annual audit reports for the 2020, 2021 and 2022 fiscal years. An audit report for 2023 was prepared in order for the District to obtain proper insurance coverage.

Note E – Subsequent Events

Management has evaluated subsequent events through September 11, 2024, which is the date the financial statements were available to be issued and have determined that no additional information needs to be added to the financial statements.

McCURTAIN COUNTY RURAL WATER DISTRICT NO. 2
MILLERTON, OKLAHOMA
Schedule of Water Rates and Customers
-Unaudited Information-
December 31, 2023

Water Rates

\$28.00 minimum monthly base rate

1,001 – 75,000 gallons	=	\$5.60 per 1,000 gallons
75,000 + gallons	=	\$5.95 per 1,000 gallons

Customers

The District had 368 customers at the close of the fiscal year.

Current benefit unit prices are as listed below:

3/4" meter - \$1,500

1" meter - \$2,200