

*Financial Statements*

**HARMONY GROVE WATER ASSOCIATION, INC.**

*For the Years Ended December 31, 2022 and 2021*

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*Independent Auditor's Report*

To the Board of Directors  
Harmony Grove Water Association, Inc.

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the financial statements of Harmony Grove Water Association, Inc., which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Harmony Grove Water Association, Inc. as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Harmony Grove Water Association, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Harmony Grove Water Association, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

***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 GAAS 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.

**Harmony Grove Water Association, Inc.  
Independent Auditor's Report (Continued)**

In performing an audit in accordance with GAAS, 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 Harmony Grove Water Association, Inc.'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 Harmony Grove Water Association, Inc.'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.

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

In accordance with Government Auditing Standards, we have also issued our report dated March 18, 2023 on our consideration of Harmony Grove Water Association, Inc.'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 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 Harmony Grove Water Association, Inc.'s internal control over financial reporting and compliance.



Emrich & Scroggins LLP  
Certified Public Accountants

El Dorado, Arkansas  
March 18, 2023

**HARMONY GROVE WATER ASSOCIATION, INC.**  
**Statements of Financial Position**  
**December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 274,409	\$ 279,796
Accounts receivable, net of allowance	103,355	92,501
<b>Total Current Assets</b>	<u>377,764</u>	<u>372,297</u>
<b>Property, Plant and Equipment, Net</b>	<u>1,088,693</u>	<u>1,123,871</u>
<b>Other Assets</b>		
Cash designated for long-term purposes	134,387	136,594
Deposit - Camden Water Utilities	71,146	68,746
Bond escrow	10,392	10,242
<b>Total Other Assets</b>	<u>215,925</u>	<u>215,582</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,682,382</u></u>	<u><u>\$ 1,711,750</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 17,431	\$ 19,432
Accrued liabilities	33,012	24,340
Customer deposit liability	28,284	27,654
Current portion of long-term liabilities	59,604	59,307
<b>Total Current Liabilities</b>	138,331	130,733
<b>Long-Term Liabilities</b>		
Bond payable, net of current portion	322,192	381,796
<b>Total Liabilities</b>	<u>460,523</u>	<u>512,529</u>
<b>Net Assets</b>		
Without donor restrictions		
Undesignated	1,087,472	1,062,627
Designated	134,387	136,594
<b>Total Net Assets</b>	<u>1,221,859</u>	<u>1,199,221</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 1,682,382</u></u>	<u><u>\$ 1,711,750</u></u>

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

**HARMONY GROVE WATER ASSOCIATION, INC.**  
**Statements of Activities**  
**December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>Changes in Net Assets without Donor Restrictions</b>		
<b>Revenue and Other Support</b>		
Water sales	\$ 536,822	\$ 537,703
Connection and membership fees	17,315	10,850
Late fees	11,789	10,480
Other income	61,531	60,488
Rental income	4,400	2,400
Interest income	70	4,854
Gain (loss) on disposal of assets	-	(4,727)
	<u>631,927</u>	<u>622,048</u>
<b>Functional Expenses</b>		
<b>Program Services</b>		
Water purchases	244,595	295,200
Payroll expenses	128,090	117,971
Repairs and maintenance	15,416	15,574
Depreciation	91,473	82,734
Insurance	29,807	24,674
Interest expense	1,940	2,423
Supplies	18,845	22,088
Taxes and licenses	4,494	4,494
Auto and truck expense	5,636	5,721
Utilities	4,111	3,609
Telephone	1,345	1,891
Uniforms	3,003	2,433
Contract services	1,850	-
<b>Total Program Services</b>	<u>550,605</u>	<u>578,812</u>
<b>Management and General</b>		
Bad debts	3,072	4,173
Professional fees	49,531	38,926
Office expense	4,380	2,838
Miscellaneous expense	1,701	957
<b>Total Management and General</b>	<u>58,684</u>	<u>46,894</u>
<b>Total Functional Expenses</b>	<u>609,289</u>	<u>625,706</u>
<b>Change in Net Assets</b>	<u>22,638</u>	<u>(3,658)</u>
<b>Net Assets, Beginning</b>	<u>1,199,221</u>	<u>1,202,879</u>
<b>Net Assets, Ending</b>	<u>\$ 1,221,859</u>	<u>\$ 1,199,221</u>

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

**HARMONY GROVE WATER ASSOCIATION, INC.**  
**Statements of Cash Flow**  
**December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Water service payments received	\$ 534,685	\$ 561,472
Membership and connection fees received	17,945	10,895
Interest received	70	3,419
Other cash receipts	65,931	62,886
Cash paid for salaries, benefits and taxes	(119,417)	(113,706)
Cash paid to vendors	(389,116)	(433,297)
Cash paid for interest	(1,940)	(2,423)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>108,158</u>	<u>89,246</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	(56,295)	(80,345)
Proceeds from sale of property and equipment	-	-
<b>Net Cash (Used in) Investing Activities</b>	<u>(56,295)</u>	<u>(80,345)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from issuance of debt	-	-
Bond escrow payments	(150)	821
Principal payments on debt	(59,307)	(59,012)
<b>Net Cash Provided by (Used in) Financing Activities</b>	<u>(59,457)</u>	<u>(58,191)</u>
<b>Net Increase (Decrease) in Cash</b>	(7,594)	(49,290)
<b>Cash and Cash Equivalents - Beginning</b>	<u>416,390</u>	<u>465,680</u>
<b>Cash and Cash Equivalents - Ending</b>	<u><u>\$ 408,796</u></u>	<u><u>\$ 416,390</u></u>
<b>Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities</b>		
<b>Change in net assets</b>	\$ 22,638	\$ (3,658)
<b>Adjustments to reconcile operating income to net cash (used in) provided by operating activities:</b>		
Depreciation and amortization	91,473	82,734
(Gain) loss on sale of property and equipment	-	4,727
Decrease (increase) in current assets:		
Accounts receivable	(13,926)	13,288
Allowance for doubtful accounts	3,072	-
Other assets	(2,400)	(3,835)
Increase (decrease) in current liabilities:		
Accounts payable	(2,001)	(8,320)
Accrued liabilities	8,672	4,265
Customer deposits	630	45
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><u>\$ 108,158</u></u>	<u><u>\$ 89,246</u></u>

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



**HARMONY GROVE WATER ASSOCIATION, INC**  
**Notes to Financial Statements**  
**December 31, 2022 and 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Operations – Harmony Grove Water Association, Inc. (the “Association”) is a nonprofit corporation established under the laws of the State of Arkansas. The Association was formed to provide rural water service to its members in the Harmony Grove community near Camden, Arkansas.

Income Taxes – The Association is exempt from federal income taxes under Section 501 (c) (12) of the Internal Revenue Code. No provision for income taxes has been made in the accompanying statement of activities. The Association is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Association is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Association has determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Basis of Accounting – The financial statements of the Association have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation – Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a debt service reserve and a meter deposit reserve.

Net Assets with Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Use of Estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Property and Equipment – The Association records property and equipment additions over \$1,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Association reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset.

Revenue Recognition – The Association’s revenues consist primarily of service fees for water service and interest earned on cash deposits. Revenue is recognized when earned. The Association reads meters on or near the first of each month and records and bills the related revenue at or near the end of each month. Accordingly, the Association earns approximately 27 additional days of unbilled revenues by the end of each month. Unbilled revenues of \$47,895 and \$37,749 are included in accounts receivable at December 31, 2022 and 2021, respectively.



**HARMONY GROVE WATER ASSOCIATION, INC**  
**Notes to Financial Statements**  
**December 31, 2022 and 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Accounts Receivable – Accounts receivable consists primarily of customer receivables from water service and are stated at unpaid balances, less an allowance for doubtful accounts. The Association determines the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. The allowance was \$18,501 and \$15,429 at December 31, 2022 and 2021, respectively.

Cash and Cash Equivalents – For purposes of the statement of cash flows, the Association considers all highly liquid financial instruments purchased with a maturity of three months or less to be cash equivalents.

Financial Instruments and Credit Risk – The Association manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Board to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, we have not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to historical collection rates and economic conditions.

Reclassifications – Certain amounts in the 2021 financial statements have been reclassified to conform with the 2022 financial statement presentation.

Subsequent Events – Management has evaluated subsequent events through March 18, 2023, the date the financial statements were available to be issued.

**NOTE 2 – LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2022</u>
Cash and cash equivalents	\$ 274,409
Accounts receivable	<u>103,355</u>
	<u>\$ 377,764</u>

As part of our liquidity management plan, the Association invests cash in excess of daily requirements in short-term investments, CDs, and money market funds.

**NOTE 3 – BANK DEPOSITS**

During the years ended December 31, 2022 and 2021, the Association maintained cash balances in local financial institutions insured by the Federal Deposit Insurance Corporation. At December 31, 2022 and 2021, the Association's cash balances were fully insured.

**NOTE 4 – DESIGNATED CASH BALANCES**

The Association's board of directors has designated separate cash accounts for various long-term purposes including retirement of long-term debt, capital improvements and customer meter deposits. Designated cash balances were comprised of the following at December 31, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Cash designated for capital improvements	\$ 91,209	\$ 97,241
Cash designated for debt service	14,108	11,076
Cash designated for meter deposits	<u>29,070</u>	<u>28,277</u>
	<u>\$ 134,387</u>	<u>\$ 136,594</u>

**HARMONY GROVE WATER ASSOCIATION, INC**  
**Notes to Financial Statements**  
**December 31, 2022 and 2021**

**NOTE 5 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Land	\$ 3,500	\$ 3,500
Buildings	115,353	115,353
Equipment	125,305	69,010
Improvements	180,756	180,756
Vehicles	63,976	63,976
Water system	<u>2,304,975</u>	<u>2,304,975</u>
	<u>2,793,865</u>	<u>2,737,570</u>
Accumulated depreciation	<u>1,705,172</u>	<u>1,613,699</u>
	<u>\$ 1,088,693</u>	<u>\$ 1,123,871</u>

**NOTE 6 – CONCENTRATIONS AND COMMITMENTS**

In 2011, the Association entered into a fifty (50) year water purchase agreement with the City of Camden Water Utilities (“CWU”). In order for the Association to purchase water from CWU, a sixteen-inch water main had to be constructed to connect the two entities. CWU funded the project with proceeds from a USDA Rural Development loan and USDA grant funds. The water purchase agreement requires the Association to pay CWU a monthly base fee (currently \$2,741) plus \$2.25 per 1,000 gallons of water usage. The base fee is equal to the monthly installment of the USDA loan incurred by CWU. Future purchase obligations are estimated based on a three year average of water purchases. The amount of the water purchase obligation for the next five years is estimated as follows:

For the years ending December 31,	<u>Estimated Water Usage</u>	<u>Estimated Purchase Commitment</u>
2023	83,174	\$ 220,034
2024	83,174	220,034
2025	83,174	220,034
2026	83,174	220,034
2027	83,174	220,034

The agreement also required the Association to deposit \$34,200 with CWU for emergency debt service reserve. The water deposit account, along with interest earned on the account, will be used to offset the final payments on the USDA Rural Development loan. In 2015, the Association elected to make an advance payment of \$32,500 to CWU to assist with early payment of the USDA loan. The initial deposit and advance payment are recorded as a deposit on the Association’s financial statements. The deposit account had a balance of \$71,146 and \$68,746 at December 31, 2022 and 2021, respectively.

# HARMONY GROVE WATER ASSOCIATION, INC

## Notes to Financial Statements

December 31, 2022 and 2021

### NOTE 7 – LONG-TERM DEBT

The Association's long-term debt includes the following:

#### Water Revenue Bond, Series 2019

The \$603,600 Series 2019 Bond was issued to finance the costs of replacement and installation of water meters. The Series 2019 Bond is a special obligation of the Association and is payable from revenues of the water system. The annual interest rate is 0%, and the Association will pay a bond servicing fee of 0.5% per annum of the outstanding principal amount of the bond. Principal payments are due semiannually on April 15 and October 15 beginning in 2021 with the final payment scheduled in 2030.

	<u>12/31/2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>12/31/2022</u>	<u>Current Portion</u>
Revenue bond, Series 2019	\$ 441,103	\$ -	\$ (59,307)	\$ 381,796	\$ 59,604

Long-term debt matures as follows:

For the years ending December 31,

2023	\$ 59,604
2024	59,902
2025	60,202
2026	60,504
2027	60,807
Thereafter	80,777

<b>Total Maturities</b>	<b>\$ 381,796</b>
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### NOTE 8 – ACCOUNTING FOR UNCERTAIN TAX POSITIONS

Accounting Standards Codification (ASC) Topic 740, Income Taxes, requires an entity to recognize a liability for taxes to the extent of any unrelated business income as defined by IRS regulations. The Organization is liable for taxes to the extent of any unrelated business income as defined by IRS regulations. The Organization believes that it has not engaged in any unrelated business income activities as defined by IRS regulations and that it is more likely than not that this position would be sustained upon examination. As such, there were no liabilities recorded for uncertain tax positions as of December 31, 2022.

If a tax position does not meet the minimum statutory threshold to avoid payment of penalties and interest, the Organization recognizes an expense for the amount of statutory penalty in the period in which it claims or expects to claim the position in the return. Any penalties and interest accrued are recognized as expenses. For the year ended December 31, 2022, no penalties and interest are recognized in the financial statements.

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

To the Board of Directors  
Harmony Grove Water Association, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Harmony Grove Water Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022 and 2021, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 18, 2023.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Harmony Grove Water Association, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Harmony Grove Water Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Harmony Grove Water Association, Inc. 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.

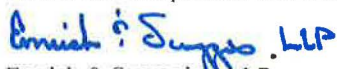
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Harmony Grove Water Association, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.

**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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Emrich & Scroggins, LLP  
Certified Public Accountants

El Dorado, Arkansas

March 18, 2023