

Heritage Lake Association, Inc.
Profit & Loss
January through December 2013

Jan - Dec 13

Ordinary Income/Expense		
Income		
4001 · Assessment Earnings	235,706.74	
4003 · Lodge Rent	2,500.00	
4004 · Road Fund Receipts	51,928.96	
4005 · Transfer Fees	950.00	
4006 · Collection Fees/Assessments	-25.00	
4007 · Building Permits	180.00	
4008 · Pool Concession Receipts	1,374.47	
4009 · Swimming Receipts	78.00	
4010 · Pool - Member Season Passes	4,623.00	
4011 · Campground Fees	210.00	
4013 · Misc Ass'n Income	280,247.71	
4014 · Lot Sales	500.00	
4016 · Citation Fees	650.00	
4018 · Pool - General Admissions	2,435.55	
4024 · Lake Fund	39,853.63	
4029 · Swimming Lessons	292.00	
4201 · Interest on 1000 (Assessments)	38.35	
4203 · Interest on 1003 Lake Fund	382.00	
4204 · Interest on 1004 (Road Fund)	29.43	
4205 · Interest on 1005 General Funds	7.10	
Total Income	621,961.94	
Gross Profit	621,961.94	
Expense		
Conservation		
6303 · Chemicals and Spraying - Lake	0.01	
6305 · Lake & Dam Upgrades (Lake Fund)	1,900.00	
6307 · Restock Fish	2,168.75	
Total Conservation	4,068.76	
Lodge & Pool		
6204D · Pool Concessions	1,084.73	
6503 · Lodge Equipment & Maintenance	4,788.12	
6504 · Natural Gas	899.23	
6507 · Electricity	2,891.43	
6508 · Water - Lodge	280.64	
6509 · Water - Pool	1,504.29	
6510 · Telephone	532.79	
6520 · Swimming Lesson Expenses	132.23	
6520A · Swim Lesson - Labor	0.00	
6521 · Chemicals - Pool	2,272.10	
6522 · Lifeguards	8,180.91	
6523 · Pool Repair & Maintenance	6,472.96	
6526 · Pool Management - Labor	1,906.38	
6531 · Lodge Cleaning - Labor	1,965.40	
6533 · Lodge Supplies	630.00	
Total Lodge & Pool	33,541.21	
Outdoor Amenities		
Beach		
6451 · Beach House	69.93	
6455 · Beach	1,654.79	
6457 · Electricity	1,094.58	
6459 · Water	638.95	
6461 · Telephone	453.69	
6462 · Playground	357.61	
Total Beach	4,269.55	

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Campground	
6353 · Electricity	301.37
6355 · Water	323.73
6357 · Campground Amenities	325.29
Total Campground	950.39
Sports Complex	
6466 · Sports Complex	30.32
Total Sports Complex	30.32
Total Outdoor Amenities	5,250.26
Property Owner Services	
6004 · Electricity	2,313.39
6005 · Garbage Service	1,340.00
6006 · Legal Fees	6,080.11
6007 · General Postage	2,802.85
6008 · Real Estate Tax	1,228.16
6009 · Office Supplies	1,515.36
6010 · Telephone	2,480.00
6012 · Unemployment Taxes	756.75
6014 · Commercial Property Insurance	9,730.30
6015 · Insurance Liab/Work Comp	9,600.60
6016 · Employer FICA	4,968.42
6017 · Miscellaneous	76.48
6029 · Software	678.75
6201 · Decals	1,916.75
6203 · Newspaper Ads	90.00
6206 · Lake Association Memberships	430.00
6209 · Website Maintenance	966.00
6210 · Property Inspections	500.00
6423 · Maintenance Lead - Labor	15,982.99
6425 · Interest Expense	30.62
6560 · Property Owner Services - Labor	17,718.00
8000 · Bonding Insurance	1,250.00
Total Property Owner Services	82,455.53
Roads and Mowing	
6402 · Road Repair	4,768.01
6405 · Equipment Repair	6,925.59
6407 · Gasoline	2,923.07
6409 · Propane & Heating Fuel	98.15
6410 · Vehicle License	158.00
6413 · Electricity	1,336.92
6414 · Water	318.58
6415 · Snowplowing Equipment	510.59
6416 · Cinders & Salt	5,537.37
6418 · Telephone	2,729.93
6420 · Fence & Signage	122.36
6424 · General Maintenance Supplies	1,108.90
6427 · Maintenance Snow Plow Labor	3,158.51
Total Roads and Mowing	29,695.98
Total Expense	155,011.74
Finance	
6002 · Contract Bookkeeping	10,377.05
6003 · Collection Expense	7,887.98
6013 · Bank Service Charge	165.72
6019 · Depreciation	37,727.70
6020 · Bad Debt - Admin	15,822.48
Total Finance	71,980.93

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Accrual Basis

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Zoning and Security	
6202 · Enforcement	6,259.69
Total Zoning and Security	6,259.69
6535 · license	13.00
66900 · Reconciliation Discrepancies	41,898.00
Total Expense	275,163.36
Net Ordinary Income	346,798.58
Net Income	346,798.58