

Heritage Lake Association, Inc.
Statement of Cash Flows
 January through December 2014

	<u>Jan - Dec 14</u>
OPERATING ACTIVITIES	
Net Income	123,171.28
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	1,797.44
Accounts Receivable:1146 · Road Fund Receivable	-244.09
Accounts Receivable:1147 · Lake Fund	-951.41
Accounts Receivable:1200 · Assessment Receivable	4,703.75
Accounts Receivable:1205 · Transfer Fees	150.00
Accounts Receivable:1220 · Late Fees and Penalties	-5,617.64
1010 · Petty Cash Fund	47.83
1197 · Allow for Doubtful Accounts	-2,468.33
Buildings:1545 · Depreciation	151.24
Land Improvements:1541 · Depreciation	29,879.48
Machinery and Equipment:1549 · Depreciation	2,938.08
Transportation Equipment:1555 · Depreciation	2,249.07
2006 · Accounts Payable	-441.68
Net cash provided by Operating Activities	<u>155,365.02</u>
Net cash increase for period	155,365.02
Cash at beginning of period	<u>324,513.69</u>
Cash at end of period	<u><u>479,878.71</u></u>