

**Heritage Lake Association, Inc.**  
**Statement of Cash Flows**  
January through September 2015

	<u>Jan - Sep 15</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	362,084.70
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-51,413.64
Accounts Receivable:1146 · Road Fund Receivable	-65,798.44
Accounts Receivable:1147 · Lake Fund	-16,261.59
Accounts Receivable:1200 · Assessment Receivable	-10,834.75
Accounts Receivable:1205 · Transfer Fees	-737.50
Accounts Receivable:1210 · ECC Fines and Fees	-500.00
Accounts Receivable:1220 · Late Fees and Penalties	-1,607.94
1197 · Allow for Doubtful Accounts	59,898.85
Buildings:1545 · Depreciation	113.40
Land Improvements:1541 · Depreciation	22,226.31
Machinery and Equipment:1549 · Depreciation	1,354.50
Transportation Equipment:1555 · Depreciation	-27,842.39
2006 · Accounts Payable	3,372.47
Net cash provided by Operating Activities	274,053.98
<b>INVESTING ACTIVITIES</b>	
Machinery and Equipment:1548 · Original Cost	-3,210.00
Transportation Equipment:1554 · Original Cost	-175.47
Net cash provided by Investing Activities	-3,385.47
Net cash increase for period	270,668.51
Cash at beginning of period	479,878.71
Cash at end of period	<u><u>750,547.22</u></u>