

**Heritage Lake Association, Inc.**  
**Statement of Cash Flows**  
 January through December 2023

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	Jan - Dec 23
<b>OPERATING ACTIVITIES</b>	
Net Income	92,529.17
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	5,403.83
Accounts Receivable:1146 · Road Fund Receivable	12,873.55
Accounts Receivable:1147 · Lake Fund	3,724.11
Accounts Receivable:1200 · Assessment Receivable	9,600.31
Accounts Receivable:1205 · Transfer Fees	102.52
Accounts Receivable:1210 · ECC Fines and Fees	700.00
Accounts Receivable:1220 · Late Fees and Penalties	4,106.11
1010 · Petty Cash Fund	-35.00
1197 · Allow for Doubtful Accounts	-33,268.39
1202 · Prepaid Insurance	-20,013.00
1206 · Accounts Receivable Other	-0.02
Buildings:1545 · Depreciation	101.08
Land Improvements:1541 · Depreciation	25,524.10
Machinery and Equipment:1549 · Depreciation	14,923.73
2006 · Accounts Payable	-3,812.40
2011 · Accrued Federal and IL Inc Tax	-1,944.00
	110,515.70
<b>Net cash provided by Operating Activities</b>	<b>110,515.70</b>
<b>INVESTING ACTIVITIES</b>	
Machinery and Equipment:1548 · Original Cost	-4,200.00
	-4,200.00
<b>Net cash provided by Investing Activities</b>	<b>-4,200.00</b>
<b>Net cash increase for period</b>	<b>106,315.70</b>
<b>Cash at beginning of period</b>	<b>1,685,448.64</b>
<b>Cash at end of period</b>	<b><u>1,791,764.34</u></b>