

Statement of Cash Flows

Heritage Lake Association

January 1-November 30, 2025

FULL NAME	TOTAL
Cash flows from operating activities	
Net Income	27,904.17
Adjustments for non-cash income and expenses:	
1146 Accounts Receivable:Road Fund Receivable	34.81
1147 Accounts Receivable:Lake Fund	6,288.78
1197 Allow for Doubtful Accounts	10,826.71
1200 Accounts Receivable:Assessment Receivable	10,506.31
1202 Prepaid Insurance	-4,667.67
1203 Income Tax Receivable	12,998.00
1205 Accounts Receivable:Transfer Fees	-41,839.78
1206A AR Holding	0.00
1210 Accounts Receivable:ECC Fines and Fees	485.00
1220 Accounts Receivable:Late Fees and Penalties	1,587.40
2006 Accounts Payable	-2,935.93
Accounts Receivable	6,620.83
Total for Adjustments for non-cash income and expenses:	-\$95.54
Net cash from operating activities	\$27,808.63
Cash flows from investing activities	
1541 Land Improvements:Depreciation	12,783.76
1545 Buildings:Depreciation	881.10
1548 Machinery and Equipment:Original Cost	-34,288.76
1549 Machinery and Equipment:Depreciation	7,767.87
Net cash used in investing activities	-\$12,856.03
Cash flows from financing activities	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$14,952.60
Cash and cash equivalents at beginning of year	\$1,687,734.42
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$1,702,687.02