

# Statement of Cash Flows

Heritage Lake Association

January 1-December 31, 2025

FULL NAME	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	10,097.17
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1146 Accounts Receivable:Road Fund Receivable	34.81
1147 Accounts Receivable:Lake Fund	6,369.13
1197 Allow for Doubtful Accounts	8,259.77
1200 Accounts Receivable:Assessment Receivable	11,393.42
1202 Prepaid Insurance	-4,667.67
1203 Income Tax Receivable	12,998.00
1205 Accounts Receivable:Transfer Fees	-36,799.09
1206A AR Holding	0.00
1210 Accounts Receivable:ECC Fines and Fees	485.00
1220 Accounts Receivable:Late Fees and Penalties	1,662.40
2006 Accounts Payable	-1,760.04
Accounts Receivable	6,696.69
<b>Total for Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>\$4,672.42</b>
<b>Net cash provided by operating activities</b>	<b>\$14,769.59</b>
<b>INVESTING ACTIVITIES</b>	
1541 Land Improvements:Depreciation	13,945.87
1545 Buildings:Depreciation	961.24
1548 Machinery and Equipment:Original Cost	84,513.72
1549 Machinery and Equipment:Depreciation	-105,429.57
<b>Net cash provided by investing activities</b>	<b>-\$6,008.74</b>
<b>FINANCING ACTIVITIES</b>	
3900 Retained Earnings	-355.53
<b>Net cash provided by financing activities</b>	<b>-\$355.53</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$8,405.32</b>
<b>Cash at beginning of period</b>	<b>\$1,687,734.42</b>
<b>CASH AT END OF PERIOD</b>	<b>\$1,696,139.74</b>