

Statement of Cash Flows

Heritage Lake Association

January 1-December 31, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
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
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$4,672.42
Net cash provided by operating activities	\$14,769.59
INVESTING ACTIVITIES	
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
Net cash provided by investing activities	-\$6,008.74
FINANCING ACTIVITIES	
3900 Retained Earnings	-355.53
Net cash provided by financing activities	-\$355.53
NET CASH INCREASE FOR PERIOD	\$8,405.32
Cash at beginning of period	\$1,687,734.42
CASH AT END OF PERIOD	\$1,696,139.74