

Statement of Financial Position

Property Owners Association of Lake Hayward

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Business BreakFree Money Maker (4830) - 1	188,160.81
Business Money Market Special (8853) - 1	123,035.31
Checking (0509) - 1	34,408.74
Merchandising (9566) - 1	2,774.10
Total for Bank Accounts	\$348,378.96
Accounts Receivable	
Other Current Assets	
Total for Current Assets	\$348,378.96
Fixed Assets	
Other Assets	
Total for Assets	\$348,378.96
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Credit Cards	
Other Current Liabilities	
Capital Reserve Account	114,089.58
Dam Drawings	22,698.93
Dam_Repair	10,000.00
East Shore Donations_Lake Preservation	24,910.00
POALH - Courts_capital	3,925.00
POALH - Pavillion_capital	2,500.00
POALH - Playground_Capital	30,190.33
POALH - Walkways_capital	2,500.00
Total for Other Current Liabilities	\$210,813.84
Total for Current Liabilities	\$210,813.84
Long-term Liabilities	
POALH_Merchandise	2,774.10
Total for Long-term Liabilities	\$2,774.10
Total for Liabilities	\$213,587.94
Equity	
Opening Balance Equity	-7,802.20
Retained Earnings	
Net Income	142,593.22
Total for Equity	\$134,791.02
Total for Liabilities and Equity	\$348,378.96