

Statement of Financial Position

Property Owners Association of Lake Hayward

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Business BreakFree Money Maker (4830) - 1	169,426.72
Business Money Market Special (8853) - 1	108,935.82
Checking (0509) - 1	8,976.17
Merchandising (9566) - 1	2,774.10
Total for Bank Accounts	\$290,112.81
Total for Current Assets	\$290,112.81
Total for Assets	\$290,112.81
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Capital Reserve Account	114,089.58
Dam Drawings	22,698.93
Dam_Repair	10,000.00
East Shore Donations_Lake Preservation	24,960.00
POALH - Courts_capital	3,925.00
POALH - Pavillion_capital	2,500.00
POALH - Playground_Capital	4,804.56
POALH - Walkways_capital	2,500.00
Total for Other Current Liabilities	\$185,478.07
Total for Current Liabilities	\$185,478.07
Long-term Liabilities	
POALH_Merchandise	2,774.10
Total for Long-term Liabilities	\$2,774.10
Total for Liabilities	\$188,252.17
Equity	
Opening Balance Equity	-7,802.20
Retained Earnings	
Net Income	109,662.84
Total for Equity	\$101,860.64
Total for Liabilities and Equity	\$290,112.81