

Balance Sheet

Period = Apr 2026

Book = Accrual ; Tree = hoa_bs

Current Balance**ASSETS****CASH**

Operating Cash 1	95,842.43
Capital Reserve Account	326,437.83
CD Pinnacle Matures 10/2/26 @ 3.43%	43,304.65
CD Pinnacle Mat 12/31/26 @ 3.56%	32,489.77
TOTAL CASH	498,074.68

OTHER ASSETS

Accounts Receivable	8,922.41
Allowance for Doubtful Accounts	-520.40
TOTAL OTHER ASSETS	8,402.01

PROPERTY

Accumulated Depreciation - Buildings	-20.84
Furniture & Equipment	1,655.84
Accum. Depr. - Furn. & Equip.	-213.00
-Personal Prop. Depreciation	-1,422.00
TOTAL PROPERTY	0.00

TOTAL ASSETS**506,476.69****LIABILITIES & OWNERS EQUITY****LIABILITIES**

Accounts Payable	8,245.20
Association Dues Paid in Advance	7,898.14
TOTAL LIABILITIES	16,143.34

OWNERS EQUITY

Ending Owners Equity	247,629.35
Retained Earnings-Reserve	-242,704.00
TOTAL OWNERS EQUITY	490,333.35

TOTAL LIABILITIES & OWNERS EQUITY**506,476.69**

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Current Balance**ASSETS****CASH**

Operating Cash 1

95,842.43

TOTAL CASH

95,842.43

OTHER ASSETS

Accounts Receivable

8,922.41

Allowance for Doubtful Accounts

-520.40

TOTAL OTHER ASSETS

8,402.01

PROPERTY

Accumulated Depreciation - Buildings

-20.84

Furniture & Equipment

316.00

Accum. Depr. - Furn. & Equip.

-213.00

-Personal Prop. Depreciation

-1,264.00

TOTAL PROPERTY

-1,181.84

TOTAL ASSETS**103,062.60****LIABILITIES & OWNERS EQUITY****LIABILITIES**

Accounts Payable

8,245.20

Association Dues Paid in Advance

7,898.14

TOTAL LIABILITIES

16,143.34

OWNERS EQUITY

Ending Owners Equity

100,223.08

Retained Earnings-Reserve

13,303.82

TOTAL OWNERS EQUITY

86,919.26

TOTAL LIABILITIES & OWNERS EQUITY**103,062.60**

Budget Comparison Cash Flow

Period = Apr 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
INCOME									
Association Dues	49,280.00	49,280.00	0.00	0.00	197,120.00	197,120.00	0.00	0.00	591,360.00
TOTAL INCOME	49,280.00	49,280.00	0.00	0.00	197,120.00	197,120.00	0.00	0.00	591,360.00
OTHER INCOME									
Reimb for Repairs	198.50	0.00	198.50	N/A	198.50	0.00	198.50	N/A	0.00
Late Fee	25.00	0.00	25.00	N/A	50.00	0.00	50.00	N/A	0.00
NSF Bank Chg	0.00	0.00	0.00	N/A	70.00	0.00	70.00	N/A	0.00
TOTAL OTHER INCOME	223.50	0.00	223.50	N/A	318.50	0.00	318.50	N/A	0.00
TOTAL REVENUE	49,503.50	49,280.00	223.50	0.45	197,438.50	197,120.00	318.50	0.16	591,360.00
EXPENSES									
REPAIRS & MAINT - GENERAL									
Repairs & Maintenance	1,567.86	3,652.50	2,084.64	57.07	4,440.96	14,610.00	10,169.04	69.60	43,830.00
Exterminating	350.00	0.00	-350.00	N/A	700.00	401.75	-298.25	-74.24	1,607.00
TOTAL REPAIRS & MAINT - GENERAL	1,917.86	3,652.50	1,734.64	47.49	5,140.96	15,011.75	9,870.79	65.75	45,437.00
REPAIRS & MAINT. - CONTRACT									
Garage Door Preventive Maintenance	0.00	20.00	20.00	100.00	0.00	80.00	80.00	100.00	240.00
Garage Door Repair	823.26	281.58	-541.68	-192.37	823.26	1,126.32	303.06	26.91	3,379.00
Elevator Inspections	0.00	0.00	0.00	N/A	740.00	0.00	-740.00	N/A	1,877.00
Elevator Preventive Maintenance	4,988.72	4,929.25	-59.47	-1.21	9,977.44	9,858.50	-118.94	-1.21	19,717.00
Elevator Repairs	0.00	1,445.25	1,445.25	100.00	0.00	5,781.00	5,781.00	100.00	17,343.00
Elevator Telephone	344.18	301.33	-42.85	-14.22	1,377.13	1,205.32	-171.81	-14.25	3,616.00
HVAC Maintenance	0.00	271.75	271.75	100.00	0.00	1,087.00	1,087.00	100.00	3,261.00
HVAC Repair	187.50	0.00	-187.50	N/A	380.00	0.00	-380.00	N/A	0.00
Fire System Telephone	525.45	469.33	-56.12	-11.96	2,091.11	1,877.32	-213.79	-11.39	5,632.00
Fire Panel Monitoring	0.00	458.00	458.00	100.00	0.00	916.00	916.00	100.00	1,832.00
Fire Code Inspections	0.00	869.17	869.17	100.00	1,364.00	3,476.68	2,112.68	60.77	10,430.00
Fire System Repair	0.00	880.25	880.25	100.00	1,492.58	3,521.00	2,028.42	57.61	10,563.00
TOTAL REPAIRS & MAINT.-CONTRACT	6,869.11	9,925.91	3,056.80	30.80	18,245.52	28,929.14	10,683.62	36.93	77,890.00
HOUSEKEEPING									
Cleaning Services	2,578.00	2,000.00	-578.00	-28.90	7,734.00	8,000.00	266.00	3.32	24,000.00
Cleaning Garage	0.00	83.33	83.33	100.00	0.00	333.32	333.32	100.00	1,000.00
TOTAL HOUSEKEEPING	2,578.00	2,083.33	-494.67	-23.74	7,734.00	8,333.32	599.32	7.19	25,000.00

Budget Comparison Cash Flow

Period = Apr 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
GROUNDS COSTS									
Snow Removal	0.00	0.00	0.00	N/A	5,669.00	3,705.00	-1,964.00	-53.01	3,705.00
Grounds Maintenance	2,599.00	2,561.50	-37.50	-1.46	9,988.00	10,246.00	258.00	2.52	30,738.00
Landscaping-Misc	0.00	283.33	283.33	100.00	0.00	1,133.32	1,133.32	100.00	3,400.00
Landscap Committee	0.00	833.33	833.33	100.00	0.00	3,333.32	3,333.32	100.00	10,000.00
TOTAL GROUNDS COST	2,599.00	3,678.16	1,079.16	29.34	15,657.00	18,417.64	2,760.64	14.99	47,843.00
SHARED COMMUNITY COSTS									
Snow Removal - Shared	0.00	0.00	0.00	N/A	506.06	1,525.00	1,018.94	66.82	1,525.00
Grounds Maintenance - Shared	587.36	611.50	24.14	3.95	2,349.44	2,446.00	96.56	3.95	7,338.00
Electricity - Shared	31.21	29.00	-2.21	-7.62	110.34	116.00	5.66	4.88	348.00
Security/Camera - Shared	18.18	18.42	0.24	1.30	78.96	73.68	-5.28	-7.17	221.00
TOTAL SHARED COMMUNITY COSTS	636.75	658.92	22.17	3.36	3,044.80	4,160.68	1,115.88	26.82	9,432.00
UTILITIES									
Electricity	2,063.11	2,690.75	627.64	23.33	13,488.32	10,763.00	-2,725.32	-25.32	32,289.00
Natural Gas	0.00	183.58	183.58	100.00	1,197.40	734.32	-463.08	-63.06	2,203.00
Water & Sewer	4,765.31	4,599.08	-166.23	-3.61	19,273.80	18,396.32	-877.48	-4.77	55,189.00
Storm Water	2,118.90	0.00	-2,118.90	N/A	2,118.90	2,058.00	-60.90	-2.96	4,116.00
TOTAL UTILITIES	8,947.32	7,473.41	-1,473.91	-19.72	36,078.42	31,951.64	-4,126.78	-12.92	93,797.00
ADMINISTRATIVE COSTS									
Management Fees	2,352.68	2,352.67	-0.01	0.00	9,410.72	9,410.68	-0.04	0.00	28,232.00
Committee Expenses	0.00	83.33	83.33	100.00	0.00	333.32	333.32	100.00	1,000.00
Insurance	8,787.25	9,117.08	329.83	3.62	35,040.25	36,468.32	1,428.07	3.92	109,405.00
Bank Charges	0.00	15.00	15.00	100.00	2.78	60.00	57.22	95.37	180.00
UOA Meetings	0.00	212.75	212.75	100.00	0.00	851.00	851.00	100.00	2,553.00
Legal Fees	151.89	283.25	131.36	46.38	2,523.89	1,133.00	-1,390.89	-122.76	3,399.00
Registration & Annual Report Fees	25.00	25.00	0.00	0.00	25.00	25.00	0.00	0.00	105.00
Annual Audit Fee	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1,000.00
Tax Return Review	315.00	0.00	-315.00	N/A	315.00	0.00	-315.00	N/A	0.00
Copies Mailings Postage	39.94	159.83	119.89	75.01	291.90	639.32	347.42	54.34	1,918.00
TOTAL ADMINISTRATIVE COSTS	11,671.76	12,248.91	577.15	4.71	47,609.54	48,920.64	1,311.10	2.68	147,792.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	11,041.33	11,041.33	0.00	0.00	44,165.32	44,165.32	0.00	0.00	132,496.00
Transfer to Operating Reserve Fund	833.33	833.33	0.00	0.00	3,333.32	3,333.32	0.00	0.00	10,000.00
TOTAL TRANSFER TO RESERVES	11,874.66	11,874.66	0.00	0.00	47,498.64	47,498.64	0.00	0.00	142,496.00

Budget Comparison Cash Flow

Period = Apr 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
TOTAL EXPENSES	47,094.46	51,595.80	4,501.34	8.72	181,008.88	203,223.45	22,214.57	10.93	589,687.00
NET INCOME	2,409.04	-2,315.80	4,724.84	204.03	16,429.62	-6,103.45	22,533.07	369.19	1,673.00
ADJUSTMENTS									
Association Dues Paid in Advance	10.00	0.00	10.00	N/A	150.00	0.00	150.00	N/A	0.00
TOTAL ADJUSTMENTS	10.00	0.00	10.00	N/A	150.00	0.00	150.00	N/A	0.00
CASH FLOW	2,419.04	-2,315.80	4,734.84	204.46	16,579.62	-6,103.45	22,683.07	371.64	1,673.00

Balance Sheet

Period = Apr 2026

Book = Accrual ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Operating Reserve Account	13,476.79
TOTAL CASH	13,476.79
TOTAL ASSETS	13,476.79

LIABILITIES & OWNERS EQUITY

OWNERS EQUITY	
Ending Owners Equity	13,476.79
TOTAL OWNERS EQUITY	13,476.79
TOTAL LIABILITIES & OWNERS EQUITY	13,476.79

Cash Flow Statement

Period = Apr 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	13.04	0.00	46.99	0.00
Operating Reserve Funds	833.33	0.00	3,333.32	0.00
TOTAL OTHER INCOME	846.37	0.00	3,380.31	0.00
TOTAL REVENUE	846.37	0.00	3,380.31	0.00
NET INCOME	846.37	0.00	3,380.31	0.00
ADJUSTMENTS				
Operating Reserve Account	-846.37	0.00	-3,380.31	0.00
TOTAL ADJUSTMENTS	-846.37	0.00	-3,380.31	0.00
CASH FLOW	0.00	0.00	0.00	0.00
Period to Date	Beginning Balance	Ending Balance	Difference	
Operating Reserve Account	12,630.42	13,476.79	846.37	
Total Cash	12,630.42	13,476.79	846.37	
Year to Date	Beginning Balance	Ending Balance	Difference	
Operating Reserve Account	10,096.48	13,476.79	3,380.31	
Total Cash	10,096.48	13,476.79	3,380.31	

General Ledger

Period = Apr 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
1127-0000				Operating Reserve Account					12,630.42	= Beginning Balance =
r.pr	UOA of Pheas...	04/28/2026	04/2026	Reserve	J-84303		833.33	0.00	13,463.75	Reserve
r.pr	UOA of Pheas...	04/30/2026	04/2026	Interest	J-84592		13.04	0.00	13,476.79	Interest
				Net Change=846.37			846.37	0.00	13,476.79	= Ending Balance =
3800-0000				Retained Earnings					-10,096.48	= Beginning Balance =
				Net Change=0.00			0.00	0.00	-10,096.48	= Ending Balance =
5720-0000				Interest on Bank Accounts					-33.95	= Beginning Balance =
r.pr	UOA of Pheas...	04/30/2026	04/2026	Interest	J-84592		0.00	13.04	-46.99	Interest
				Net Change=-13.04			0.00	13.04	-46.99	= Ending Balance =
5759-0000				Operating Reserve Funds					-2,499.99	= Beginning Balance =
r.pr	UOA of Pheas...	04/28/2026	04/2026	Reserve	J-84303		0.00	833.33	-3,333.32	Reserve
				Net Change=-833.33			0.00	833.33	-3,333.32	= Ending Balance =
							846.37	846.37		

Balance Sheet

Period = Apr 2026

Book = Accrual ; Tree = hoa_bs

Current Balance**ASSETS****CASH**

Capital Reserve Account	326,437.83
CD Pinnacle Matures 10/2/26 @ 3.43%	43,304.65
CD Pinnacle Mat 12/31/26 @ 3.56%	32,489.77
TOTAL CASH	402,232.25

PROPERTY

Furniture & Equipment	1,339.84
-Personal Prop. Depreciation	-158.00
TOTAL PROPERTY	1,181.84

TOTAL ASSETS**403,414.09****LIABILITIES & OWNERS EQUITY****OWNERS EQUITY**

Ending Owners Equity	147,406.27
Retained Earnings-Reserve	-256,007.82
TOTAL OWNERS EQUITY	403,414.09

TOTAL LIABILITIES & OWNERS EQUITY**403,414.09**

Cash Flow Statement

Period = Apr 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	327.32	0.00	2,470.28	0.00
Capital Reserve Funds	11,041.33	0.00	44,165.32	0.00
TOTAL OTHER INCOME	11,368.65	0.00	46,635.60	0.00
TOTAL REVENUE	11,368.65	0.00	46,635.60	0.00
EXPENSES				
CAPITAL RESERVE EXPENSES				
Capital Rsv - Painting	2,985.00	0.00	29,935.00	0.00
Capital Rsv - HVAC	0.00	0.00	13,200.00	0.00
Capital Rsv - Elevator	0.00	0.00	5,000.00	0.00
TOTAL CAPITAL RESERVE EXPENSES	2,985.00	0.00	48,135.00	0.00
TOTAL EXPENSES	2,985.00	0.00	48,135.00	0.00
NET INCOME	8,383.65	0.00	-1,499.40	0.00
ADJUSTMENTS				
Capital Reserve Account	-8,383.65	0.00	2,628.20	0.00
CD Pinnacle Matures 10/2/26 @ 3.43%	0.00	0.00	-1,128.09	0.00
CD Pinnacle Mat 12/31/26 @ 3.56%	0.00	0.00	0.71	0.00
TOTAL ADJUSTMENTS	-8,383.65	0.00	1,499.40	0.00
CASH FLOW	0.00	0.00	0.00	0.00

Period to Date	Beginning Balance	Ending Balance	Difference
Operating Cash 1	0.00	0.00	0.00
The Donald C. Bruster Management Education Fund	0.00	0.00	0.00
Capital Reserve Account	318,054.18	326,437.83	8,383.65
Certificate of Deposit	0.00	0.00	0.00
CD Pinnacle Matures 10/02/26 @ 3.43%	43,304.65	43,304.65	0.00
CD ST Matures 4/2/12 @ 0.60%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD Truist Mat 1/18/24 @ 4.23%	0.00	0.00	0.00
Total Cash	361,358.83	369,742.48	8,383.65

Year to Date	Beginning Balance	Ending Balance	Difference
Operating Cash 1	0.00	0.00	0.00
The Donald C. Bruster Management Education Fund	0.00	0.00	0.00
Capital Reserve Account	329,066.03	326,437.83	-2,628.20
Certificate of Deposit	0.00	0.00	0.00
CD Pinnacle Matures 10/02/26 @ 3.43%	42,176.56	43,304.65	1,128.09
CD ST Matures 4/2/12 @ 0.60%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD Truist Mat 1/18/24 @ 4.23%	0.00	0.00	0.00
Total Cash	371,242.59	369,742.48	-1,500.11

General Ledger

Period = Apr 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
				Capital Reserve Account					318,054.18 = Beginning Balance =	
c.pr	The UOA of P...	04/22/2026	04/2026	Southern Virginia Painting Co., I...	K-283250	260	0.00	2,985.00	315,069.18	Exterior painting - yellow curb and handicappe...
c.pr	The UOA of P...	04/28/2026	04/2026	Capital	J-84302		11,041.33	0.00	326,110.51	Capital
c.pr	The UOA of P...	04/30/2026	04/2026	Interest	J-84591		327.32	0.00	326,437.83	Interest
				Net Change=8,383.65			11,368.65	2,985.00	326,437.83 = Ending Balance =	
				CD Pinnacle Matures 10/2/26 ...					43,304.65 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	43,304.65 = Ending Balance =	
				CD Pinnacle Mat 12/31/26 @ ...					32,489.77 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	32,489.77 = Ending Balance =	
				Equipment					1,339.84 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	1,339.84 = Ending Balance =	
				-Personal Prop. Depreciation					-158.00 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-158.00 = Ending Balance =	
				Accounts Payable					0.00 = Beginning Balance =	
c.pr	The UOA of P...	04/15/2026	04/2026	Southern Virginia Painting Co., I...	P-659300	6436	0.00	2,985.00	-2,985.00	Exterior painting - yellow curb and handicappe...
c.pr	The UOA of P...	04/22/2026	04/2026	Southern Virginia Painting Co., I...	K-283250	260	2,985.00	0.00	0.00	Exterior painting - yellow curb and handicappe...
				Net Change=0.00			2,985.00	2,985.00	0.00 = Ending Balance =	
				Retained Earnings					-148,905.67 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-148,905.67 = Ending Balance =	
				Retained Earnings-Reserve					-256,007.82 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-256,007.82 = Ending Balance =	
				Interest on Bank Accounts					-2,142.96 = Beginning Balance =	
c.pr	The UOA of P...	04/30/2026	04/2026	Interest	J-84591		0.00	327.32	-2,470.28	Interest
				Net Change=-327.32			0.00	327.32	-2,470.28 = Ending Balance =	
				Capital Reserve Funds					-33,123.99 = Beginning Balance =	
c.pr	The UOA of P...	04/28/2026	04/2026	Capital	J-84302		0.00	11,041.33	-44,165.32	Capital
				Net Change=-11,041.33			0.00	11,041.33	-44,165.32 = Ending Balance =	
				Capital Rsv - Painting					26,950.00 = Beginning Balance =	

General Ledger

Period = Apr 2026

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Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
c.pr	The UOA of P...	04/15/2026	04/2026	Southern Virginia Painting Co., I...	P-659300	6436	2,985.00	0.00	29,935.00	Exterior painting - yellow curb and handicappe...
				Net Change=2,985.00			2,985.00	0.00	29,935.00	= Ending Balance =
7750-0070				Capital Rsv - HVAC					13,200.00	= Beginning Balance =
				Net Change=0.00			0.00	0.00	13,200.00	= Ending Balance =
7750-0120				Capital Rsv. - Elevator					5,000.00	= Beginning Balance =
				Net Change=0.00			0.00	0.00	5,000.00	= Ending Balance =
							17,338.65	17,338.65		