DC CAPITAL
Tax | Accounting | HOA Management
Formerly Accurate Income Tax Services

# Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

06/01/2025 to 06/30/2025

| Description | Current Period Actual | Current Period Budget | Current Period Variance | Year-to-date Actual | Year-to-date Budget | Year-to-date Variance | Annual Budget |
|---|---|---|---|---|---|---|---|
| **OPERATING INCOME** | | | | | | | |
| **ASSESSMENT INCOME** | | | | | | | |
| 4000-00 Assessments | $37,830.47 | $37,791.67 | $38.80 | $222,520.97 | $226,750.02 | ($4,229.05) | $453,500.00 |
| 4001-00 Assessment- Pool Access | 490.00 | - | 490.00 | 3,360.00 | - | 3,360.00 | - |
| 4010-00 Assessment-Insurance | 1,098.07 | - | 1,098.07 | 8,339.19 | - | 8,339.19 | - |
| 4020-00 Special Assessment | - | - | - | 47.90 | - | 47.90 | - |
| 4030-00 Late Fees | 380.00 | - | 380.00 | 1,016.10 | - | 1,016.10 | - |
| 4040-00 Violation Income | 108.00 | - | 108.00 | 324.00 | - | 324.00 | - |
| 4080-00 Transfer Fees | - | - | - | 400.00 | - | 400.00 | - |
| 4081-00 Clubhouse Rental Income | 1,490.00 | 833.33 | 656.67 | 6,000.00 | 4,999.98 | 1,000.02 | 10,000.00 |
| 4510-00 Interest Income - Reserve | 1,966.56 | 1,250.00 | 716.56 | 11,573.29 | 7,500.00 | 4,073.29 | 15,000.00 |
| **Total ASSESSMENT INCOME** | $43,363.10 | $39,875.00 | $3,488.10 | $253,581.45 | $239,250.00 | $14,331.45 | $478,500.00 |
| **Total OPERATING INCOME** | **$43,363.10** | **$39,875.00** | **$3,488.10** | **$253,581.45** | **$239,250.00** | **$14,331.45** | **$478,500.00** |
| **OPERATING EXPENSE** | | | | | | | |
| **ADMINISTRATIVE** | | | | | | | |
| 5000-00 Management Contract | 650.00 | 650.00 | - | 3,900.00 | 3,900.00 | - | 7,800.00 |
| 5005-00 Contract Property Manager | 1,300.00 | 1,300.00 | - | 7,800.00 | 7,800.00 | - | 15,600.00 |
| 5015-00 Printing, Copies & Postage/ Office Supplies | 56.96 | 291.67 | 234.71 | 219.95 | 1,750.02 | 1,530.07 | 3,500.00 |
| 5020-00 Website | 130.60 | 216.67 | 86.07 | 1,104.28 | 1,300.02 | 195.74 | 2,600.00 |
| 5040-00 Audit/Tax / License/Permits | - | 416.67 | 416.67 | 6,731.95 | 2,500.02 | (4,231.93) | 5,000.00 |
| 5045-00 Legal Services | - | 416.67 | 416.67 | 235.75 | 2,500.02 | 2,264.27 | 5,000.00 |
| 5051-00 Insurance - Liability | 52.13 | - | (52.13) | 52.13 | - | (52.13) | - |
| 5080-00 Security | - | 125.00 | 125.00 | - | 750.00 | 750.00 | 1,500.00 |
| 5090-00 MISC- Admin/Storage | - | 150.00 | 150.00 | - | 900.00 | 900.00 | 1,800.00 |
| **Total ADMINISTRATIVE** | $2,189.69 | $3,566.68 | $1,376.99 | $20,044.06 | $21,400.08 | $1,356.02 | $42,800.00 |
| **GROUNDS MAINTENANCE** | | | | | | | |
| 5300-00 Grounds- Contract | 4,720.83 | 4,733.33 | 12.50 | 23,604.15 | 28,399.98 | 4,795.83 | 56,800.00 |
| 5320-00 Landscape- Other | 392.00 | 1,250.00 | 858.00 | 6,342.72 | 7,500.00 | 1,157.28 | 15,000.00 |
| 5325-00 Tree Trim/Removal | - | 750.00 | 750.00 | 730.00 | 4,500.00 | 3,770.00 | 9,000.00 |
| **Total GROUNDS MAINTENANCE** | $5,112.83 | $6,733.33 | $1,620.50 | $30,676.87 | $40,399.98 | $9,723.11 | $80,800.00 |
| **UTILITIES** | | | | | | | |
| 5710-00 Electricity | - | 1,000.00 | 1,000.00 | 4,344.00 | 6,000.00 | 1,656.00 | 12,000.00 |
| 5720-00 Gas | 27.63 | 191.67 | 164.04 | 1,568.98 | 1,150.02 | (418.96) | 2,300.00 |
| 5750-00 Water & Sewer | 63.48 | 83.33 | 19.85 | 542.73 | 499.98 | (42.75) | 1,000.00 |
| 5760-00 Trash | 2,300.00 | 2,341.67 | 41.67 | 13,860.00 | 14,050.02 | 190.02 | 28,100.00 |
| 5770-00 Telephone/Wifi | 120.00 | 141.67 | 21.67 | 720.00 | 850.02 | 130.02 | 1,700.00 |
| **Total UTILITIES** | $2,511.11 | $3,758.34 | $1,247.23 | $21,035.71 | $22,550.04 | $1,514.33 | $45,100.00 |
| **AMENITIES** | | | | | | | |
| 6000-00 Pool Contract | 700.00 | 700.00 | - | 4,150.00 | 4,200.00 | 50.00 | 8,400.00 |
| 6010-00 Pool Repairs & Maint | - | 1,117.00 | 1,117.00 | 1,250.43 | 3,351.00 | 2,100.57 | 6,700.00 |
| 6055-00 Clubhouse Repairs & Maint | - | 833.33 | 833.33 | 5,368.70 | 4,999.98 | (368.72) | 10,000.00 |
| **Total AMENITIES** | $700.00 | $2,650.33 | $1,950.33 | $10,769.13 | $12,550.98 | $1,781.85 | $25,100.00 |
| **REPAIRS & MAINTENANCE** | | | | | | | |
| 6505-00 Building Refurbish | - | 5,166.67 | 5,166.67 | 29.66 | 31,000.02 | 30,970.36 | 62,000.00 |
| 6510-00 Building Maintenance/Repairs | 2,827.18 | 3,333.33 | 506.15 | 11,242.65 | 19,999.98 | 8,757.33 | 40,000.00 |
| 6521-00 Roof Repairs | - | 416.67 | 416.67 | - | 2,500.02 | 2,500.02 | 5,000.00 |
| 6522-00 Foundation Repairs | - | 2,500.00 | 2,500.00 | 20,930.00 | 15,000.00 | (5,930.00) | 30,000.00 |
| 6525-00 Gutter Maint/Cleaning | - | - | - | - | - | - | 7,500.00 |
| 6586-00 Misc Expense | - | 166.67 | 166.67 | 140.45 | 1,000.02 | 859.57 | 2,000.00 |
| 6640-00 Termite Contract | - | 1,916.67 | 1,916.67 | 23,000.00 | 11,500.02 | (11,499.98) | 23,000.00 |
| 6641-00 Pest Contract | 1,100.00 | - | (1,100.00) | 3,300.00 | 2,200.00 | (1,100.00) | 4,400.00 |
| **Total REPAIRS & MAINTENANCE** | $3,927.18 | $13,500.01 | $9,572.83 | $58,642.76 | $83,200.06 | $24,557.30 | $173,900.00 |
| **RESERVE EXPENSES** | | | | | | | |
| 8505-00 Capital Expense- Roof Replacement | - | - | - | 81,843.00 | 82,000.00 | 157.00 | 82,000.00 |
| **Total RESERVE EXPENSES** | $- | $- | $- | $81,843.00 | $82,000.00 | $157.00 | $82,000.00 |

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# Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

06/01/2025 to 06/30/2025

| | Current Period | | | Year-to-date | | | Annual |
|---|---|---|---|---|---|---|---|
| Description | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Total OPERATING EXPENSE | $14,440.81 | $30,208.69 | $15,767.88 | $223,011.53 | $262,101.14 | $39,089.61 | $449,700.00 |
| Net Income: | $28,922.29 | $9,666.31 | $19,255.98 | $30,569.92 | ($22,851.14) | $53,421.06 | $28,800.00 |

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# Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 06/30/2025

| | | | |
|---|---|---|---|
| **Assets** | | | |
| CASH - OPERATING | | | |
| 10-1001-00 | Pinnacle - Operating 9517 | $62,096.06 | |
| 10-1002-00 | Pinnacle - Reserve 9533 | 394,437.51 | |
| 10-1007-00 | Pinnacle - 9525 | 285,488.48 | |
| Total CASH - OPERATING: | | | $742,022.05 |
| **Total Assets:** | | | **$742,022.05** |
| **Liabilities & Equity** | | | |
| CURRENT LIABILITIES | | | |
| 20-2050-00 | Clearing Acct | (481.27) | |
| 20-2100-00 | Prepaid Assessments | 21,344.76 | |
| Total CURRENT LIABILITIES: | | | $20,863.49 |
| EQUITY | | | |
| 30-3100-00 | Retained Earnings | 690,588.64 | |
| Total EQUITY: | | | $690,588.64 |
| | Net Income Gain / Loss | 30,569.92 | $30,569.92 |
| **Total Liabilities & Equity:** | | | **$742,022.05** |