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

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

10/01/2025 to 10/31/2025

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	$ 46,107.56	$ 37,791.67	$ 8,315.89	$375,282.63	$377,916.70	($ 2,634.07)	$453,500.00
4001-00 Assessment- Pool Access	490.00	-	490.00	6,230.00	-	6,230.00	-
4010-00 Assessment-Insurance	9,321.63	-	9,321.63	139,879.93	-	139,879.93	-
4020-00 Special Assessment	349.30	-	349.30	397.20	-	397.20	-
4030-00 Late Fees	500.00	-	500.00	2,124.00	-	2,124.00	-
4040-00 Violation Income	305.00	-	305.00	980.00	-	980.00	-
4080-00 Transfer Fees	400.00	-	400.00	1,400.00	-	1,400.00	-
4081-00 Clubhouse Rental Income	880.00	833.33	46.67	10,525.00	8,333.30	2,191.70	10,000.00
4510-00 Interest Income - Reserve	2,044.72	1,250.00	794.72	19,467.19	12,500.00	6,967.19	15,000.00
Total ASSESSMENT INCOME	$ 60,398.21	$ 39,875.00	$ 20,523.21	$556,285.95	$398,750.00	$157,535.95	$478,500.00
Total OPERATING INCOME	**$ 60,398.21**	**$ 39,875.00**	**$ 20,523.21**	**$556,285.95**	**$398,750.00**	**$157,535.95**	**$478,500.00**
OPERATING EXPENSE							
ADMINISTRATIVE							
5000-00 Management Contract	650.00	650.00	-	6,500.00	6,500.00	-	7,800.00
5005-00 Contract Property Manager	1,300.00	1,300.00	-	13,000.00	13,000.00	-	15,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	78.00	291.67	213.67	492.59	2,916.70	2,424.11	3,500.00
5020-00 Website	261.20	216.67	(44.53)	1,757.28	2,166.70	409.42	2,600.00
5040-00 Audit/Tax / License/Permits	111.57	416.67	305.10	6,843.52	4,166.70	(2,676.82)	5,000.00
5045-00 Legal Services	(406.50)	416.67	823.17	1,137.50	4,166.70	3,029.20	5,000.00
5051-00 Insurance - Liability	-	-	-	148,316.91	150,000.00	1,683.09	150,000.00
5080-00 Security	-	125.00	125.00	-	1,250.00	1,250.00	1,500.00
5090-00 MISC- Admin/Storage	65.00	150.00	85.00	646.40	1,500.00	853.60	1,800.00
Total ADMINISTRATIVE	$ 2,059.27	$ 3,566.68	$ 1,507.41	$178,694.20	$185,666.80	$6,972.60	$192,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	4,720.83	4,733.33	12.50	42,486.64	47,333.30	4,846.66	56,800.00
5320-00 Landscape- Other	-	1,250.00	1,250.00	6,427.72	12,500.00	6,072.28	15,000.00
5325-00 Tree Trim/Removal	1,400.00	750.00	(650.00)	2,130.00	7,500.00	5,370.00	9,000.00
Total GROUNDS MAINTENANCE	$ 6,120.83	$ 6,733.33	$ 612.50	$ 51,044.36	$ 67,333.30	$16,288.94	$ 80,800.00
UTILITIES							
5710-00 Electricity	856.00	1,000.00	144.00	9,308.00	10,000.00	692.00	12,000.00
5720-00 Gas	21.02	191.67	170.65	1,657.04	1,916.70	259.66	2,300.00
5750-00 Water & Sewer	87.12	83.33	(3.79)	920.61	833.30	(87.31)	1,000.00
5760-00 Trash	2,300.00	2,341.67	41.67	23,060.00	23,416.70	356.70	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	1,200.00	1,416.70	216.70	1,700.00
Total UTILITIES	$ 3,384.14	$ 3,758.34	$ 374.20	$ 36,145.65	$ 37,583.40	$1,437.75	$ 45,100.00
AMENITIES							
6000-00 Pool Contract	1,400.00	700.00	(700.00)	7,650.00	7,000.00	(650.00)	8,400.00
6010-00 Pool Repairs & Maint	6.77	-	(6.77)	1,380.69	6,700.00	5,319.31	6,700.00
6055-00 Clubhouse Repairs & Maint	361.25	833.33	472.08	6,250.28	8,333.30	2,083.02	10,000.00
Total AMENITIES	$ 1,768.02	$ 1,533.33	($ 234.69)	$ 15,280.97	$ 22,033.30	$6,752.33	$ 25,100.00
REPAIRS & MAINTENANCE							
6505-00 Building Refurbish	-	5,166.67	5,166.67	29.66	51,666.70	51,637.04	62,000.00
6510-00 Building Maintenance/Repairs	2,067.94	3,333.33	1,265.39	19,914.25	33,333.30	13,419.05	40,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	4,166.70	4,166.70	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	31,731.00	25,000.00	(6,731.00)	30,000.00
6525-00 Gutter Maint/Cleaning	-	-	-	-	-	-	7,500.00
6586-00 Misc Expense	-	166.67	166.67	140.45	1,666.70	1,526.25	2,000.00
6640-00 Termite Contract	-	1,916.67	1,916.67	23,000.00	19,166.70	(3,833.30)	23,000.00
6641-00 Pest Contract	-	1,100.00	1,100.00	4,400.00	4,400.00	-	4,400.00
Total REPAIRS & MAINTENANCE	$ 2,067.94	$ 14,600.01	$ 12,532.07	$ 79,215.36	$139,400.10	$60,184.74	$173,900.00
RESERVE EXPENSES							
[illegible]-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
Total OPERATING EXPENSE	**$ 15,400.20**	**$ 30,191.69**	**$ 14,791.49**	**$442,223.54**	**$534,016.90**	**$ 91,793.36**	**$599,700.00**

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

10/01/2025 to 10/31/2025

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
Net Income:	**$44,998.01**	**$9,683.31**	**$35,314.70**	**$114,062.41**	**($135,266.90)**	**$249,329.31**	**($121,200.00)**

Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 10/31/2025

Assets			
CASH - OPERATING			
10-1001-00	Pinnacle - Operating 9517	$105,282.90	
10-1002-00	Pinnacle - Reserve 9533	428,918.51	
10-1007-00	Pinnacle - 9525	288,886.14	
Total CASH - OPERATING:			$823,087.55
Total Assets:			**$823,087.55**
Liabilities & Equity			
CURRENT LIABILITIES			
20-2050-00	Clearing Acct	(481.27)	
20-2100-00	Prepaid Assessments	18,917.77	
Total CURRENT LIABILITIES:			$18,436.50
EQUITY			
30-3100-00	Retained Earnings	690,588.64	
Total EQUITY:			$690,588.64
	Net Income Gain / Loss	114,062.41	$114,062.41
Total Liabilities & Equity:			**$823,087.55**