

# **Financial Report Package**

**December 2025**

**Prepared for**

**RIVER PLANTATION SECTION 8 HOA**

**By**

**DC Capital HOA Management**

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>OPERATING INCOME</b>							
<b>ASSESSMENT INCOME</b>							
4000-00 Assessments	\$ 37,475.00	\$ 37,791.63	(\$ 316.63)	\$448,715.95	\$453,500.00	(\$ 4,784.05)	\$453,500.00
4001-00 Assessment- Pool Access		490.00	-	490.00	7,210.00	- 7,210.00	
4010-00 Assessment-Insurance	7,626.18	-	-	7,626.18	54,268.60	154,268.60	
4020-00 Special Assessment		-	-		- 397.20	- 397.20	
4030-00 Late Fees	220.00	-	-	220.00	2,504.00	- 2,504.00	
4040-00 Violation Income		-	-		- 980.00	- 980.00	
4080-00 Transfer Fees	400.00	-	-	400.00	2,000.00	- 2,000.00	
4081-00 Clubhouse Rental Income	960.00	833.37		126,632,955.00	10,000.00	2,955.00	10,000.00
4510-00 Interest Income - Reserve	1,832.87	1,250.00		582,873,155.73	15,000.00	8,155.73	15,000.00
<b>Total ASSESSMENT INCOME</b>	<b>\$ 49,004.05</b>	<b>\$ 39,875.00</b>	<b>\$ 9,129.05</b>	<b>\$652,186.48</b>	<b>\$478,500.00</b>	<b>\$173,686.48</b>	<b>\$478,500.00</b>
<b>Total OPERATING INCOME</b>	<b>\$ 49,004.05</b>	<b>\$ 39,875.00</b>	<b>\$ 9,129.05</b>	<b>\$652,186.48</b>	<b>\$478,500.00</b>	<b>\$173,686.48</b>	<b>\$478,500.00</b>
<b>OPERATING EXPENSE</b>							
<b>ADMINISTRATIVE</b>							
5000-00 Management Contract		650.00	650.00		7,890.00	7,800.00	- 7,800.00
5005-00 Contract Property Manager	1,300.00	1,300.00		15,600.00	15,600.00		15,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	427.39	291.63	135.76)		948.60	3,500.00	2,551.40
5020-00 Website	130.60	216.63		86.03	1,887.88	2,600.00	712.12
5040-00 Audit/Tax / License/Permits		- 416.63		416.63	6,843.52	5,000.00	1,843.52)
5045-00 Legal Services		- 416.63		416.63	1,137.50	5,000.00	3,862.50
5051-00 Insurance - Liability		-	-	148,316.94	150,000.00	1,683.09	150,000.00
5080-00 Security		- 125.00		125.00	1,500.00	1,500.00	1,500.00
5090-00 MISC- Admin		155.42	150.00	5.42)	801.82	1,800.00	998.18
<b>Total ADMINISTRATIVE</b>	<b>\$ 2,663.41</b>	<b>\$ 3,566.52</b>	<b>\$ 903.11</b>	<b>\$183,336.23</b>	<b>\$192,800.00</b>	<b>\$9,463.77</b>	<b>\$192,800.00</b>
<b>GROUNDS MAINTENANCE</b>							
5300-00 Grounds- Contract	9,441.66	4,733.37	4,708.29)	56,649.13	56,800.00	150.87	56,800.00
5320-00 Landscape- Other	8,350.00	1,250.00	7,100.00)	15,332.72	15,000.00	( 332.72)	15,000.00
5325-00 Tree Trim/Removal	1,570.00	750.00	820.00)	3,908.51	9,000.00	5,091.49	9,000.00
<b>Total GROUNDS MAINTENANCE</b>	<b>\$ 19,361.66</b>	<b>\$ 6,733.37</b>	<b>(\$ 12,628.29)</b>	<b>\$ 75,890.36</b>	<b>\$ 80,800.00</b>	<b>\$4,909.64</b>	<b>\$ 80,800.00</b>
<b>UTILITIES</b>							
5710-00 Electricity	1,606.00	1,000.00	606.00)	10,914.00	12,000.00	1,086.00	12,000.00
5720-00 Gas	136.85	191.63		54.78	1,816.21	2,300.00	483.79
5750-00 Water & Sewer	34.89	83.37		48.48	998.44	1,000.00	1,561.00
5760-00 Trash	2,300.00	2,341.63		41,826.60	28,100.00	440.00	28,100.00
5770-00 Telephone/Wifi		120.00	141.63	21.63	1,440.00	1,700.00	260.00
<b>Total UTILITIES</b>	<b>\$ 4,197.74</b>	<b>\$ 3,758.26</b>	<b>(\$ 439.48)</b>	<b>\$ 42,828.65</b>	<b>\$ 45,100.00</b>	<b>\$2,271.35</b>	<b>\$ 45,100.00</b>
<b>AMENITIES</b>							
6000-00 Pool Contract		700.00	700.00		8,350.00	8,400.00	50.00
6010-00 Pool Repairs & Maint		-	-		1,380.69	6,700.00	5,319.31
6055-00 Clubhouse Repairs & Maint		562.50	833.37		270.87	8,542.69	10,000.00
<b>Total AMENITIES</b>	<b>\$ 1,262.50</b>	<b>\$ 1,533.37</b>	<b>\$ 270.87</b>	<b>\$ 18,273.38</b>	<b>\$ 25,100.00</b>	<b>\$6,826.62</b>	<b>\$ 25,100.00</b>
<b>REPAIRS &amp; MAINTENANCE</b>							
6505-00 Building Refurbish	32,015.00	5,166.63	26,848.37)	43,119.66	62,000.00	18,880.34	62,000.00
6510-00 Building Maintenance/Repairs	2,715.66	3,333.37		617.72	23,055.97	40,000.00	16,944.03
6521-00 Roof Repairs		- 416.63		416.63	5,000.00	5,000.00	5,000.00
6522-00 Foundation Repairs		- 2,500.00		2,500.00	31,731.00	30,000.00	1,731.00)
6525-00 Gutter Maint/Cleaning	5,850.00	7,500.00		1,650.00	5,850.00	7,500.00	1,650.00
6586-00 Misc Expense		- 166.63		166.63	140.45	2,000.00	1,859.55
6640-00 Termite Contract		- 1,916.63		1,916.63	23,000.00	23,000.00	23,000.00
6641-00 Pest Contract		-	-		4,490.00	4,400.00	- 4,400.00
<b>Total REPAIRS &amp; MAINTENANCE</b>	<b>\$ 40,580.66</b>	<b>\$ 20,999.89</b>	<b>(\$ 19,580.77)</b>	<b>\$131,297.08</b>	<b>\$173,900.00</b>	<b>\$42,602.92</b>	<b>\$173,900.00</b>
<b>RESERVE EXPENSES</b>							
8505-00 Reserve - Roof Replacement		-	-	81,843.00	82,000.00	157.00	82,000.00
<b>Total RESERVE EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,843.00</b>	<b>\$ 82,000.00</b>	<b>\$157.00</b>	<b>\$ 82,000.00</b>
<b>Total OPERATING EXPENSE</b>	<b>\$ 68,065.97</b>	<b>\$ 36,591.41</b>	<b>(\$ 31,474.56)</b>	<b>\$533,468.70</b>	<b>\$599,700.00</b>	<b>\$ 66,231.30</b>	<b>\$599,700.00</b>

Description	Current Period			Year-to-date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
<b>Net Income:</b>	<u><u>(\$19,061.92)</u></u>	<u><u>\$3,283.59</u></u>	<u><u>(\$22,345.51)</u></u>	<u><u>\$118,717.78</u></u>	<u><u>(\$121,200.00)</u></u>	<u><u>\$239,917.78</u></u>	<u><u>(\$121,200.00)</u></u>

**Assets**

CASH - OPERATING

10-1001-00	Pinnacle - Operating 9517	\$108,063.41
10-1002-00	Pinnacle - Reserve 9533	501,139.31
10-1007-00	Pinnacle - 9525	220,353.88

Total CASH - OPERATING: \$829,556.60

**Total Assets:** \$829,556.60

**Liabilities & Equity**

CURRENT LIABILITIES

20-2050-00	Clearing Acct	(481.27)
20-2100-00	Prepaid Assessments	20,731.45

Total CURRENT LIABILITIES: \$20,250.18

EQUITY

30-3100-00	Retained Earnings	690,588.64
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Total EQUITY: \$690,588.64

Net Income Gain / Loss 118,717.78

**Total Liabilities & Equity:** \$829,556.60