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

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

04/01/2026 to 04/30/2026

	Current Period			Year-to-date			Annual
Description	Actual	Budget	Variance	Actual	Budget	Variance	Budget
OPERATING INCOME							
ASSESSMENT INCOME							
4000-00 Assessments	$ 42,627.00	$ 41,040.00	$ 1,587.00	$161,360.52	$164,160.00	($ 2,799.48)	$492,480.00
4001-00 Assessment- Pool Access	640.00	640.00	-	2,380.00	2,560.00	(180.00)	7,680.00
4010-00 Assessment-Insurance	1,138.80	-	1,138.80	4,585.96	-	4,585.96	-
4030-00 Late Fees	370.00	-	370.00	430.00	-	430.00	-
4080-00 Transfer Fees	200.00	-	200.00	200.00	-	200.00	-
4081-00 Clubhouse Rental Income	910.00	833.33	76.67	2,305.00	3,333.32	(1,028.32)	10,000.00
Total ASSESSMENT INCOME	$ 45,885.80	$ 42,513.33	$ 3,372.47	$171,261.48	$170,053.32	$1,208.16	$510,160.00
Total OPERATING INCOME	**$ 45,885.80**	**$ 42,513.33**	**$ 3,372.47**	**$171,261.48**	**$170,053.32**	**$ 1,208.16**	**$510,160.00**
OPERATING EXPENSE							
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	2,600.00	2,700.00	100.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	5,533.32	5,533.32	-	16,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	202.83	291.67	88.84	302.81	1,166.68	863.87	3,500.00
5020-00 Website	203.88	216.67	12.79	978.94	866.68	(112.26)	2,600.00
5040-00 Audit/Tax / License/Permits	4,664.00	625.00	(4,039.00)	4,944.49	2,500.00	(2,444.49)	7,500.00
5045-00 Legal Services	293.75	416.67	122.92	487.50	1,666.68	1,179.18	5,000.00
5080-00 Security	-	125.00	125.00	-	500.00	500.00	1,500.00
5090-00 MISC- Admin	-	166.67	166.67	-	666.68	666.68	2,000.00
Total ADMINISTRATIVE	$ 7,397.79	$ 3,900.01	($ 3,497.78)	$ 14,847.06	$ 15,600.04	$752.98	$ 46,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	4,862.46	4,975.00	112.54	14,587.38	19,900.00	5,312.62	59,700.00
5320-00 Landscape- Other	495.00	1,250.00	755.00	3,371.92	5,000.00	1,628.08	15,000.00
5325-00 Tree Trim/Removal	-	833.33	833.33	9,440.00	3,333.32	(6,106.68)	10,000.00
Total GROUNDS MAINTENANCE	$ 5,357.46	$ 7,058.33	$ 1,700.87	$ 27,399.30	$ 28,233.32	$834.02	$ 84,700.00
UTILITIES							
5710-00 Electricity	-	1,050.00	1,050.00	2,570.00	4,200.00	1,630.00	12,600.00
5720-00 Gas	338.63	200.00	(138.63)	1,599.16	800.00	(799.16)	2,400.00
5750-00 Water & Sewer	33.83	91.67	57.84	621.18	366.68	(254.50)	1,100.00
5760-00 Trash	2,300.00	2,341.67	41.67	11,500.00	9,366.68	(2,133.32)	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	480.00	566.68	86.68	1,700.00
Total UTILITIES	$ 2,792.46	$ 3,825.01	$ 1,032.55	$ 16,770.34	$ 15,300.04	($1,470.30)	$ 45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	2,800.00	2,800.00	-	8,400.00
6010-00 Pool Repairs & Maint	-	558.33	558.33	1,385.00	2,233.32	848.32	6,700.00
6055-00 Clubhouse Repairs & Maint	458.05	833.33	375.28	1,891.93	3,333.32	1,441.39	10,000.00
Total AMENITIES	$ 1,158.05	$ 2,091.66	$ 933.61	$ 6,076.93	$ 8,366.64	$2,289.71	$ 25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	437.50	3,166.67	2,729.17	11,039.16	12,666.68	1,627.52	38,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	1,666.68	1,666.68	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	-	10,000.00	10,000.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	2,633.32	2,633.32	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	1,333.32	1,333.32	4,000.00
6586-00 Misc Expense	-	166.67	166.67	-	666.68	666.68	2,000.00
6640-00 Termite Contract	-	-	-	6,800.00	6,800.00	-	6,800.00
6641-00 Pest Contract	-	1,100.00	1,100.00	2,231.00	2,200.00	(31.00)	4,400.00
Total REPAIRS & MAINTENANCE	$ 437.50	$ 8,341.67	$ 7,904.17	$ 20,070.16	$ 37,966.68	$17,896.52	$ 98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	833.33	833.33	-	3,333.32	3,333.32	-	10,000.00
8505-00 Reserve - Roof Replacement	6,675.08	6,675.08	-	26,700.32	26,700.32	-	80,101.00
8510-00 Reserve - Building Refurbish	8,277.58	8,277.58	-	33,110.32	33,110.32	-	99,331.00
8515-00 Reserve - Pool	380.92	380.92	-	1,523.68	1,523.68	-	4,571.00
8520-00 Reserve - Street	744.50	744.50	-	2,978.00	2,978.00	-	8,934.00
8535-00 Reserve - Clubhouse	416.67	416.67	-	1,666.68	1,666.68	-	5,000.00
8540-00 Reserve - Termite	321.42	321.42	-	1,285.68	1,285.68	-	3,857.00
Total RESERVE EXPENSES	$ 17,649.50	$ 17,649.50	$ -	$ 70,598.00	$ 70,598.00	$0.00	$211,794.00

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
Total OPERATING EXPENSE	**$34,792.76**	**$42,866.18**	**$8,073.42**	**$155,761.79**	**$176,064.72**	**$20,302.93**	**$512,394.00**
Net Income:	**$11,093.04**	**($352.85)**	**$11,445.89**	**$15,499.69**	**($6,011.40)**	**$21,511.09**	**($2,234.00)**

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Income Statement - Reserve

RIVER PLANTATION SECTION 8 HOA

04/01/2026 to 04/30/2026

	Current Period			Year-to-date			Annual
Description	Actual	Budget	Variance	Actual	Budget	Variance	Budget
RESERVE INCOME							
ASSESSMENT INCOME							
4510-00 Interest Income - Reserve	$2,024.57	$1,250.00	$774.57	$7,744.84	$5,000.00	$2,744.84	$15,000.00
Total ASSESSMENT INCOME	$2,024.57	$1,250.00	$774.57	$7,744.84	$5,000.00	$2,744.84	$15,000.00
Total RESERVE INCOME	**$2,024.57**	**$1,250.00**	**$774.57**	**$7,744.84**	**$5,000.00**	**$2,744.84**	**$15,000.00**
Net Reserve:	**$2,024.57**	**$1,250.00**	**$774.57**	**$7,744.84**	**$5,000.00**	**$2,744.84**	**$15,000.00**

Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 04/30/2026

Assets			
CASH - OPERATING			
10-1001-00	Pinnacle - Operating 9517	$45,165.43	
10-1099-00	Due To/From Operating	85,750.00	
Total CASH - OPERATING:			$130,915.43
Total Assets:			**$130,915.43**
Liabilities & Equity			
CURRENT LIABILITIES			
20-2050-00	Clearing Acct	(481.27)	
20-2100-00	Prepaid Assessments	28,083.78	
Total CURRENT LIABILITIES:			$27,602.51
EQUITY			
30-3100-00	Retained Earnings-Operating	87,813.23	
Total EQUITY:			$87,813.23
	Net Income Gain / Loss	15,499.69	$15,499.69
Total Liabilities & Equity:			**$130,915.43**