Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

06/01/2026 to 06/30/2026

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	$39,569.48	$41,040.00	($1,470.52)	$240,015.00	$246,240.00	($6,225.00)	$492,480.00
4001-00 Assessment- Pool Access	635.00	640.00	(5.00)	3,985.00	3,840.00	145.00	7,680.00
4010-00 Assessment-Insurance	93.80	-	93.80	4,773.56	-	4,773.56	-
4030-00 Late Fees	40.00	-	40.00	610.00	-	610.00	-
4080-00 Transfer Fees	200.00	-	200.00	600.00	-	600.00	-
4081-00 Clubhouse Rental Income	860.00	833.33	26.67	4,050.00	4,999.98	(949.98)	10,000.00
Total ASSESSMENT INCOME	$41,398.28	$42,513.33	($1,115.05)	$254,033.56	$255,079.98	($1,046.42)	$510,160.00
Total OPERATING INCOME	**$41,398.28**	**$42,513.33**	**($1,115.05)**	**$254,033.56**	**$255,079.98**	**($1,046.42)**	**$510,160.00**
OPERATING EXPENSE							
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	3,900.00	4,050.00	150.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	8,299.98	8,299.98	-	16,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	78.00	291.67	213.67	548.47	1,750.02	1,201.55	3,500.00
5020-00 Website	130.60	216.67	86.07	1,240.14	1,300.02	59.88	2,600.00
5040-00 Audit/Tax / License/Permits	-	625.00	625.00	4,944.49	3,750.00	(1,194.49)	7,500.00
5045-00 Legal Services	-	416.67	416.67	487.50	2,500.02	2,012.52	5,000.00
5080-00 Security	-	125.00	125.00	-	750.00	750.00	1,500.00
5090-00 MISC- Admin	325.00	166.67	(158.33)	325.00	1,000.02	675.02	2,000.00
Total ADMINISTRATIVE	$2,566.93	$3,900.01	$1,333.08	$19,745.58	$23,400.06	$3,654.48	$46,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	4,862.46	4,975.00	112.54	24,312.30	29,850.00	5,537.70	59,700.00
5320-00 Landscape- Other	165.69	1,250.00	1,084.31	3,570.34	7,500.00	3,929.66	15,000.00
5325-00 Tree Trim/Removal	-	833.33	833.33	9,440.00	4,999.98	(4,440.02)	10,000.00
Total GROUNDS MAINTENANCE	$5,028.15	$7,058.33	$2,030.18	$37,322.64	$42,349.98	$5,027.34	$84,700.00
UTILITIES							
5710-00 Electricity	1,731.00	1,050.00	(681.00)	5,192.00	6,300.00	1,108.00	12,600.00
5720-00 Gas	49.38	200.00	150.62	1,764.28	1,200.00	(564.28)	2,400.00
5750-00 Water & Sewer	35.70	91.67	55.97	714.16	550.02	(164.14)	1,100.00
5760-00 Trash	2,300.00	2,341.67	41.67	16,100.00	14,050.02	(2,049.98)	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	720.00	850.02	130.02	1,700.00
Total UTILITIES	$4,236.08	$3,825.01	($411.07)	$24,490.44	$22,950.06	($1,540.38)	$45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	4,200.00	4,200.00	-	8,400.00
6010-00 Pool Repairs & Maint	395.47	558.33	162.86	1,940.47	3,349.98	1,409.51	6,700.00
6055-00 Clubhouse Repairs & Maint	196.83	833.33	636.50	2,292.80	4,999.98	2,707.18	10,000.00
Total AMENITIES	$1,292.30	$2,091.66	$799.36	$8,433.27	$12,549.96	$4,116.69	$25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	3,694.57	3,166.67	(527.90)	14,983.73	19,000.02	4,016.29	38,000.00
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	-	15,000.00	15,000.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	3,949.98	3,949.98	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	1,999.98	1,999.98	4,000.00
6586-00 Misc Expense	-	166.67	166.67	49.38	1,000.02	950.64	2,000.00
6640-00 Termite Contract	-	-	-	6,800.00	6,800.00	-	6,800.00
6641-00 Pest Contract	-	-	-	2,231.00	2,200.00	(31.00)	4,400.00
Total REPAIRS & MAINTENANCE	$3,694.57	$7,241.67	$3,547.10	$24,064.11	$52,450.02	$28,385.91	$98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	833.33	833.33	-	4,999.98	4,999.98	-	10,000.00
8505-00 Reserve - Roof Replacement	6,675.08	6,675.08	-	40,050.48	40,050.48	-	80,101.00
8510-00 Reserve - Building Refurbish	8,277.58	8,277.58	-	49,665.48	49,665.48	-	99,331.00
8515-00 Reserve - Pool	380.92	380.92	-	2,285.52	2,285.52	-	4,571.00
8520-00 Reserve - Street	744.50	744.50	-	4,467.00	4,467.00	-	8,934.00
8535-00 Reserve - Clubhouse	416.67	416.67	-	2,500.02	2,500.02	-	5,000.00
8540-00 Reserve - Termite	321.42	321.42	-	1,928.52	1,928.52	-	3,857.00
Total RESERVE EXPENSES	$17,649.50	$17,649.50	$-	$105,897.00	$105,897.00	$0.00	$211,794.00

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

06/01/2026 to 06/30/2026

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	$34,467.53	$41,766.18	$7,298.65	$219,953.04	$259,597.08	$39,644.04	$512,394.00
Net Income:	$6,930.75	$747.15	$6,183.60	$34,080.52	($4,517.10)	$38,597.62	($2,234.00)

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

Income Statement - Reserve

RIVER PLANTATION SECTION 8 HOA

06/01/2026 to 06/30/2026

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
RESERVE INCOME							
ASSESSMENT INCOME							
4510-00 Interest Income - Reserve	$1,458.15	$1,250.00	$208.15	$11,274.11	$7,500.00	$3,774.11	$15,000.00
Total ASSESSMENT INCOME	$1,458.15	$1,250.00	$208.15	$11,274.11	$7,500.00	$3,774.11	$15,000.00
Total RESERVE INCOME	**$1,458.15**	**$1,250.00**	**$208.15**	**$11,274.11**	**$7,500.00**	**$3,774.11**	**$15,000.00**
Net Reserve:	**$1,458.15**	**$1,250.00**	**$208.15**	**$11,274.11**	**$7,500.00**	**$3,774.11**	**$15,000.00**

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

Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 06/30/2026

Assets			
CASH - OPERATING			
10-1001-00	Pinnacle - Operating 9517	$59,734.26	
10-1099-00	Due To/From Operating	85,750.00	
Total CASH - OPERATING:			$145,484.26
Total Assets:			**$145,484.26**
Liabilities & Equity			
CURRENT LIABILITIES			
20-2050-00	Clearing Acct	(481.27)	
20-2100-00	Prepaid Assessments	24,071.78	
Total CURRENT LIABILITIES:			$23,590.51
EQUITY			
30-3100-00	Retained Earnings-Operating	87,813.23	
Total EQUITY:			$87,813.23
	Net Income Gain / Loss	34,080.52	$34,080.52
Total Liabilities & Equity:			**$145,484.26**

Balance Sheet - Reserve

RIVER PLANTATION SECTION 8 HOA

End Date: 06/30/2026

Assets			
CASH - OPERATING			
10-1002-00	Pinnacle - Reserve 9533	$594,797.05	
10-1007-00	Pinnacle - 9525	223,017.25	
Total CASH - OPERATING:			$817,814.30
CASH - RESERVE			
12-1299-00	Due To/From Reserve	(85,750.00)	
Total CASH - RESERVE:			($85,750.00)
Total Assets:			**$732,064.30**
Liabilities & Equity			
CURRENT LIABILITIES			
20-2085-00	Misc Contingency	25,000.00	
20-2090-00	Insurance Deductible	20,000.00	
Total CURRENT LIABILITIES:			$45,000.00
RESERVE FUNDS			
25-2500-00	Reserves-Contingency	19,999.98	
25-2505-00	Reserve - Roof Replacement	328,060.48	
25-2510-00	Reserve - Building Refurbish	114,735.46	
25-2515-00	Reserve - Pool	2,285.52	
25-2516-00	Reserves-Pool (Surfacing)	30,000.00	
25-2517-00	Reserves-Pool (Furniture)	5,000.00	
25-2520-00	Reserve - Street	4,467.00	
25-2535-00	Reserve - Clubhouse	17,500.02	
25-2540-00	Reserve - Termite	1,928.52	
25-2545-00	Reserve-Foundation Repairs	15,000.00	
25-2550-00	Reserve-Blacktop Sealing	10,000.00	
25-2555-00	Reserves-Sidewalks	20,000.00	
25-2565-00	Reserves-Playground	5,000.00	
25-2570-00	Reserves-Grounds	5,000.00	
25-2575-00	Reserves-Gutters	5,000.00	
Total RESERVE FUNDS:			$583,976.98
EQUITY			
30-3110-00	Retained Earnings-Reserve Fund	91,813.21	
Total EQUITY:			$91,813.21
	Net Income Gain / Loss	11,274.11	
			$11,274.11
Total Liabilities & Equity:			**$732,064.30**