Financial Report Package

July 2026

Prepared for

RIVER PLANTATION SECTION 8 HOA

By

DC Capital HOA Management

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

07/01/2026 to 07/31/2026

	Current Period			Year-to-date			
Description	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
OPERATING INCOME							
ASSESSMENT INCOME							
4000-00 Assessments	$41,073.00	$41,040.00	$33.00	$281,088.00	$287,280.00	($6,192.00)	$492,480.00
4001-00 Assessment- Pool Access	635.00	640.00	(5.00)	4,620.00	4,480.00	140.00	7,680.00
4010-00 Insurance Billing	8,039.00	12,750.00	(4,711.00)	12,812.56	89,250.00	(76,437.44)	153,000.00
4030-00 Late Fees	135.00	-	135.00	745.00	-	745.00	-
4040-00 Interest & Misc.	-	1,250.00	(1,250.00)	-	8,750.00	(8,750.00)	15,000.00
4080-00 Transfer Fees	400.00	-	400.00	1,000.00	-	1,000.00	-
4081-00 Clubhouse Rental Income	530.00	833.33	(303.33)	4,580.00	5,833.31	(1,253.31)	10,000.00
Total ASSESSMENT INCOME	$50,812.00	$56,513.33	($5,701.33)	$304,845.56	$395,593.31	($90,747.75)	$678,160.00
Total OPERATING INCOME	***$50,812.00***	***$56,513.33***	***($5,701.33)***	***$304,845.56***	***$395,593.31***	***($90,747.75)***	***$678,160.00***
OPERATING EXPENSE							
ASSESSMENT INCOME							
4515-00 Transfer to Savings	-	63.83	63.83	-	446.81	446.81	766.00
Total ASSESSMENT INCOME	$-	$63.83	$63.83	$-	$446.81	$446.81	$766.00
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	4,550.00	4,725.00	175.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	9,683.31	9,683.31	-	16,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	423.65	291.67	(131.98)	972.12	2,041.69	1,069.57	3,500.00
5020-00 Website	-	216.67	216.67	1,240.14	1,516.69	276.55	2,600.00
5040-00 Audit/Tax / License/Permits	-	625.00	625.00	4,944.49	4,375.00	(569.49)	7,500.00
5045-00 Legal Services	303.75	416.67	112.92	791.25	2,916.69	2,125.44	5,000.00
5051-00 Insurance - Liability	17,622.32	12,750.00	(4,872.32)	17,622.32	89,250.00	71,627.68	153,000.00
5080-00 Security	-	125.00	125.00	-	875.00	875.00	1,500.00
5090-00 MISC- Admin	-	166.67	166.67	325.00	1,166.69	841.69	2,000.00
Total ADMINISTRATIVE	$20,383.05	$16,650.01	($3,733.04)	$40,128.63	$116,550.07	$76,421.44	$199,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	5,105.58	4,975.00	(130.58)	29,417.88	34,825.00	5,407.12	59,700.00
5320-00 Landscape- Other	99.28	1,250.00	1,150.72	3,669.62	8,750.00	5,080.38	15,000.00
5325-00 Tree Trim/Removal	-	1,833.33	1,833.33	9,440.00	12,833.31	3,393.31	22,000.00
Total GROUNDS MAINTENANCE	$5,204.86	$8,058.33	$2,853.47	$42,527.50	$56,408.31	$13,880.81	$96,700.00
UTILITIES							
5710-00 Electricity	1,016.00	1,050.00	34.00	6,208.00	7,350.00	1,142.00	12,600.00
5720-00 Gas	20.75	200.00	179.25	1,785.03	1,400.00	(385.03)	2,400.00
5750-00 Water & Sewer	100.75	91.67	(9.08)	814.91	641.69	(173.22)	1,100.00
5760-00 Trash	2,370.00	2,341.67	(28.33)	18,470.00	16,391.69	(2,078.31)	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	840.00	991.69	151.69	1,700.00
Total UTILITIES	$3,627.50	$3,825.01	$197.51	$28,117.94	$26,775.07	($1,342.87)	$45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	4,900.00	4,900.00	-	8,400.00
6010-00 Pool Repairs & Maint	385.00	558.33	173.33	2,325.47	3,908.31	1,582.84	6,700.00
6055-00 Clubhouse Repairs & Maint	717.41	833.33	115.92	3,010.21	5,833.31	2,823.10	10,000.00
Total AMENITIES	$1,802.41	$2,091.66	$289.25	$10,235.68	$14,641.62	$4,405.94	$25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	1,986.91	3,166.67	1,179.76	16,970.64	22,166.69	5,196.05	38,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	2,916.69	2,916.69	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	-	17,500.00	17,500.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	4,608.31	4,608.31	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	2,333.31	2,333.31	4,000.00
6586-00 Misc Expense	-	166.67	166.67	49.38	1,166.69	1,117.31	2,000.00
6640-00 Termite Contract	-	-	-	6,800.00	6,800.00	-	6,800.00
6641-00 Pest Contract	1,131.00	1,100.00	(31.00)	3,362.00	3,300.00	(62.00)	4,400.00
Total REPAIRS & MAINTENANCE	$3,117.91	$8,341.67	$5,223.76	$27,182.02	$60,791.69	$33,609.67	$98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	833.33	833.33	-	5,833.31	5,833.31	-	10,000.00
8505-00 Reserve - Roof Replacement	6,675.08	6,675.08	-	46,725.56	46,725.56	-	80,101.00
8510-00 Reserve - Building Refurbish	8,277.58	8,277.58	-	57,943.06	57,943.06	-	99,331.00

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

07/01/2026 to 07/31/2026

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
8515-00 Reserve - Pool	$380.92	$380.92	$-	$2,666.44	$2,666.44	$-	$4,571.00
8520-00 Reserve - Street	744.50	744.50	-	5,211.50	5,211.50	-	8,934.00
8535-00 Reserve - Clubhouse	416.67	416.67	-	2,916.69	2,916.69	-	5,000.00
8540-00 Reserve - Termite	321.42	321.42	-	2,249.94	2,249.94	-	3,857.00
Total RESERVE EXPENSES	$17,649.50	$17,649.50	$-	$123,546.50	$123,546.50	$0.00	$211,794.00
Total OPERATING EXPENSE	***$51,785.23***	***$56,680.01***	***$4,894.78***	***$271,738.27***	***$399,160.07***	***$127,421.80***	***$678,160.00***
Net Income:	***($973.23)***	***($166.68)***	***($806.55)***	***$33,107.29***	***($3,566.76)***	***$36,674.05***	***$0.00***

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

Income Statement - Reserve

RIVER PLANTATION SECTION 8 HOA

07/01/2026 to 07/31/2026

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	$2,014.26	$1,250.00	$764.26	$13,819.02	$8,750.00	$5,069.02	$15,000.00
Total ASSESSMENT INCOME	$2,014.26	$1,250.00	$764.26	$13,819.02	$8,750.00	$5,069.02	$15,000.00
Total RESERVE INCOME	***$2,014.26***	***$1,250.00***	***$764.26***	***$13,819.02***	***$8,750.00***	***$5,069.02***	***$15,000.00***
Net Reserve:	***$2,014.26***	***$1,250.00***	***$764.26***	***$13,819.02***	***$8,750.00***	***$5,069.02***	***$15,000.00***

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

Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 07/31/2026

Assets			
CASH - OPERATING			
10-1001-00	Pinnacle - Operating 9517	$68,769.15	
10-1099-00	Due To/From Operating	85,750.00	
Total CASH - OPERATING:			$154,519.15
Total Assets:			***$154,519.15***
Liabilities & Equity			
CURRENT LIABILITIES			
20-2050-00	Clearing Acct	(481.27)	
20-2100-00	Prepaid Assessments	34,079.90	
Total CURRENT LIABILITIES:			$33,598.63
EQUITY			
30-3100-00	Retained Earnings-Operating	87,813.23	
Total EQUITY:			$87,813.23
	Net Income Gain / Loss	33,107.29	$33,107.29
Total Liabilities & Equity:			***$154,519.15***

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

Balance Sheet - Reserve

RIVER PLANTATION SECTION 8 HOA

End Date: 07/31/2026

Assets			
CASH - OPERATING			
10-1002-00	Pinnacle - Reserve 9533	$613,910.57	
10-1007-00	Pinnacle - 9525	224,098.14	
Total CASH - OPERATING:			$838,008.71
CASH - RESERVE			
12-1299-00	Due To/From Reserve	(85,750.00)	
Total CASH - RESERVE:			($85,750.00)
Total Assets:			***$752,258.71***
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	20,833.31	
25-2505-00	Reserve - Roof Replacement	334,735.56	
25-2510-00	Reserve - Building Refurbish	123,013.04	
25-2515-00	Reserve - Pool	2,666.44	
25-2516-00	Reserves-Pool (Surfacing)	30,000.00	
25-2517-00	Reserves-Pool (Furniture)	5,000.00	
25-2520-00	Reserve - Street	5,211.50	
25-2535-00	Reserve - Clubhouse	17,916.69	
25-2540-00	Reserve - Termite	2,249.94	
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:			$601,626.48
EQUITY			
30-3110-00	Retained Earnings-Reserve Fund	91,813.21	
Total EQUITY:			$91,813.21
	Net Income Gain / Loss	13,819.02	
			$13,819.02
Total Liabilities & Equity:			***$752,258.71***