DC CAPITAL

Tax | Accounting | HOA Management

Formerly Accurate Income Tax Services

Financial Report Package

August 2026

Prepared for

RIVER PLANTATION SECTION 8 HOA

By

DC Capital HOA Management

DC CAPITAL
Tax | Accounting | HOA Management

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

08/01/2026 to 08/31/2026

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
OPERATING INCOME							
ASSESSMENT INCOME							
4000-00 Assessments	$41,686.00	$41,040.00	$646.00	$322,774.00	$328,320.00	($5,546.00)	$492,480.00
4001-00 Assessment- Pool Access	635.00	640.00	(5.00)	5,255.00	5,120.00	135.00	7,680.00
4010-00 Insurance Billing	120,246.30	12,750.00	107,496.30	133,058.86	102,000.00	31,058.86	153,000.00
4030-00 Late Fees	60.00	-	60.00	805.00	-	805.00	-
4040-00 Interest & Misc.	-	1,250.00	(1,250.00)	-	10,000.00	(10,000.00)	15,000.00
4080-00 Transfer Fees	200.00	-	200.00	1,200.00	-	1,200.00	-
4081-00 Clubhouse Rental Income	140.00	833.33	(693.33)	4,720.00	6,666.64	(1,946.64)	10,000.00
Total ASSESSMENT INCOME	$162,967.30	$56,513.33	$106,453.97	$467,812.86	$452,106.64	$15,706.22	$678,160.00
Total OPERATING INCOME	**$162,967.30**	**$56,513.33**	**$106,453.97**	**$467,812.86**	**$452,106.64**	**$15,706.22**	**$678,160.00**
OPERATING EXPENSE							
ASSESSMENT INCOME							
4515-00 Transfer to Savings	-	63.83	63.83	-	510.64	510.64	766.00
Total ASSESSMENT INCOME	$-	$63.83	$63.83	$-	$510.64	$510.64	$766.00
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	5,200.00	5,400.00	200.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	11,066.64	11,066.64	-	16,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	-	291.67	291.67	972.12	2,333.36	1,361.24	3,500.00
5020-00 Website	130.60	216.67	86.07	1,370.74	1,733.36	362.62	2,600.00
5040-00 Audit/Tax / License/Permits	-	625.00	625.00	4,944.49	5,000.00	55.51	7,500.00
5045-00 Legal Services	-	416.67	416.67	791.25	3,333.36	2,542.11	5,000.00
5051-00 Insurance - Liability	134,901.65	12,750.00	(122,151.65)	152,523.97	102,000.00	(50,523.97)	153,000.00
5080-00 Security	-	125.00	125.00	-	1,000.00	1,000.00	1,500.00
5090-00 MISC- Admin	38.04	166.67	128.63	363.04	1,333.36	970.32	2,000.00
Total ADMINISTRATIVE	$137,103.62	$16,650.01	($120,453.61)	$177,232.25	$133,200.08	($44,032.17)	$199,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	5,105.58	4,975.00	(130.58)	34,523.46	39,800.00	5,276.54	59,700.00
5320-00 Landscape- Other	24.15	1,250.00	1,225.85	3,693.77	10,000.00	6,306.23	15,000.00
5325-00 Tree Trim/Removal	-	1,833.33	1,833.33	9,440.00	14,666.64	5,226.64	22,000.00
Total GROUNDS MAINTENANCE	$5,129.73	$8,058.33	$2,928.60	$47,657.23	$64,466.64	$16,809.41	$96,700.00
UTILITIES							
5710-00 Electricity	1,046.00	1,050.00	4.00	7,254.00	8,400.00	1,146.00	12,600.00
5720-00 Gas	20.75	200.00	179.25	1,805.78	1,600.00	(205.78)	2,400.00
5750-00 Water & Sewer	86.34	91.67	5.33	901.25	733.36	(167.89)	1,100.00
5760-00 Trash	2,420.00	2,341.67	(78.33)	20,890.00	18,733.36	(2,156.64)	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	960.00	1,133.36	173.36	1,700.00
Total UTILITIES	$3,693.09	$3,825.01	$131.92	$31,811.03	$30,600.08	($1,210.95)	$45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	5,600.00	5,600.00	-	8,400.00
6010-00 Pool Repairs & Maint	312.75	558.33	245.58	2,638.22	4,466.64	1,828.42	6,700.00
6055-00 Clubhouse Repairs & Maint	1,092.98	833.33	(259.65)	4,103.19	6,666.64	2,563.45	10,000.00
Total AMENITIES	$2,105.73	$2,091.66	($14.07)	$12,341.41	$16,733.28	$4,391.87	$25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	221.59	3,166.67	2,945.08	17,192.23	25,333.36	8,141.13	38,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	3,333.36	3,333.36	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	-	20,000.00	20,000.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	5,266.64	5,266.64	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	2,666.64	2,666.64	4,000.00
6586-00 Misc Expense	-	166.67	166.67	49.38	1,333.36	1,283.98	2,000.00
6640-00 Termite Contract	-	-	-	6,800.00	6,800.00	-	6,800.00
6641-00 Pest Contract	-	-	-	3,362.00	3,300.00	(62.00)	4,400.00
Total REPAIRS & MAINTENANCE	$221.59	$7,241.67	$7,020.08	$27,403.61	$68,033.36	$40,629.75	$98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	1,666.66	833.33	(833.33)	7,499.97	6,666.64	(833.33)	10,000.00
8505-00 Reserve - Roof Replacement	13,350.16	6,675.08	(6,675.08)	60,075.72	53,400.64	(6,675.08)	80,101.00
8510-00 Reserve - Building Refurbish	22,155.16	8,277.58	(13,877.58)	80,098.22	66,220.64	(13,877.58)	99,331.00

DC CAPITAL
Tax | Accounting | HOA Management

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

08/01/2026 to 08/31/2026

	Current Period			Year-to-date			Annual
Description	Actual	Budget	Variance	Actual	Budget	Variance	Budget
8515-00 Reserve - Pool	$761.84	$380.92	($380.92)	$3,428.28	$3,047.36	($380.92)	$4,571.00
8520-00 Reserve - Street	1,489.00	744.50	(744.50)	6,700.50	5,956.00	(744.50)	8,934.00
8535-00 Reserve - Clubhouse	833.34	416.67	(416.67)	3,750.03	3,333.36	(416.67)	5,000.00
8540-00 Reserve - Termite	642.84	321.42	(321.42)	2,892.78	2,571.36	(321.42)	3,857.00
Total RESERVE EXPENSES	$40,899.00	$17,649.50	($23,249.50)	$164,445.50	$141,196.00	($23,249.50)	$211,794.00
Total OPERATING EXPENSE	**$189,152.76**	**$55,580.01**	**($133,572.75)**	**$460,891.03**	**$454,740.08**	**($6,150.95)**	**$678,160.00**
Net Income:	**($26,185.46)**	**$933.32**	**($27,118.78)**	**$6,921.83**	**($2,633.44)**	**$9,555.27**	**$0.00**

DC CAPITAL
Tax | Accounting | HOA Management

Income Statement - Reserve

RIVER PLANTATION SECTION 8 HOA

08/01/2026 to 08/31/2026

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	$2,015.78	$1,250.00	$765.78	$15,834.80	$10,000.00	$5,834.80	$15,000.00
Total ASSESSMENT INCOME	$2,015.78	$1,250.00	$765.78	$15,834.80	$10,000.00	$5,834.80	$15,000.00
Total RESERVE INCOME	**$2,015.78**	**$1,250.00**	**$765.78**	**$15,834.80**	**$10,000.00**	**$5,834.80**	**$15,000.00**
Net Reserve:	**$2,015.78**	**$1,250.00**	**$765.78**	**$15,834.80**	**$10,000.00**	**$5,834.80**	**$15,000.00**

DC CAPITAL
Tax | Accounting | HOA Management

Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 08/31/2026

Assets			
CASH - OPERATING			
10-1001-00	Pinnacle - Operating 9517	$52,973.89	
10-1099-00	Due To/From Operating	59,950.00	
Total CASH - OPERATING:			$112,923.89
Total Assets:			**$112,923.89**
Liabilities & Equity			
CURRENT LIABILITIES			
20-2050-00	Clearing Acct	(481.27)	
20-2100-00	Prepaid Assessments	18,670.10	
Total CURRENT LIABILITIES:			$18,188.83
EQUITY			
30-3100-00	Retained Earnings-Operating	87,813.23	
Total EQUITY:			$87,813.23
	Net Income Gain / Loss	6,921.83	$6,921.83
Total Liabilities & Equity:			**$112,923.89**

Balance Sheet - Reserve

RIVER PLANTATION SECTION 8 HOA

End Date: 08/31/2026

Assets			
CASH - OPERATING			
10-1002-00	Pinnacle - Reserve 9533	$644,952.05	
10-1007-00	Pinnacle - 9525	204,571.44	
Total CASH - OPERATING:			$849,523.49
CASH - RESERVE			
12-1299-00	Due To/From Reserve	(59,950.00)	
Total CASH - RESERVE:			($59,950.00)
Total Assets:			**$789,573.49**
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	22,499.97	
25-2505-00	Reserve - Roof Replacement	348,085.72	
25-2510-00	Reserve - Building Refurbish	139,568.20	
25-2515-00	Reserve - Pool	3,428.28	
25-2516-00	Reserves-Pool (Surfacing)	30,000.00	
25-2517-00	Reserves-Pool (Furniture)	5,000.00	
25-2520-00	Reserve - Street	6,700.50	
25-2535-00	Reserve - Clubhouse	18,750.03	
25-2540-00	Reserve - Termite	2,892.78	
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:			$636,925.48
EQUITY			
30-3110-00	Retained Earnings-Reserve Fund	91,813.21	
Total EQUITY:			$91,813.21
	Net Income Gain / Loss	15,834.80	$15,834.80
Total Liabilities & Equity:			**$789,573.49**