

Financial Report Package

September 2026

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	
OPERATING INCOME							
ASSESSMENT INCOME							
4000-00 Assessments	\$40,515.00	\$41,040.00	(\$525.00)	\$363,289.00	\$369,360.00	(\$6,071.00)	\$492,480.00
4001-00 Assessment- Pool Access	630.00	640.00	(10.00)	5,885.00	5,760.00	125.00	7,680.00
4010-00 Insurance Billing	7,281.50	12,750.00	(5,468.50)	140,340.36	114,750.00	25,590.36	153,000.00
4030-00 Late Fees	165.00	-	165.00	970.00	-	970.00	-
4040-00 Interest & Misc.	-	1,250.00	(1,250.00)	-	11,250.00	(11,250.00)	15,000.00
4080-00 Transfer Fees	400.00	-	400.00	1,600.00	-	1,600.00	-
4081-00 Clubhouse Rental Income	1,400.00	833.33	566.67	6,120.00	7,499.97	(1,379.97)	10,000.00
Total ASSESSMENT INCOME	\$50,391.50	\$56,513.33	(\$6,121.83)	\$518,204.36	\$508,619.97	\$9,584.39	\$678,160.00
Total OPERATING INCOME	\$50,391.50	\$56,513.33	(\$6,121.83)	\$518,204.36	\$508,619.97	\$9,584.39	\$678,160.00
OPERATING EXPENSE							
ASSESSMENT INCOME							
4515-00 Transfer to Savings	-	63.83	63.83	-	574.47	574.47	766.00
Total ASSESSMENT INCOME	\$-	\$63.83	\$63.83	\$-	\$574.47	\$574.47	\$766.00
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	5,850.00	6,075.00	225.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	12,449.97	12,449.97	-	16,600.00
5015-00 Printing, Copies & Postage/Office Supplies	38.03	291.67	253.64	1,010.15	2,625.03	1,614.88	3,500.00
5020-00 Website	130.60	216.67	86.07	1,501.34	1,950.03	448.69	2,600.00
5040-00 Audit/Tax / License/Permits	-	625.00	625.00	4,944.49	5,625.00	680.51	7,500.00
5045-00 Legal Services	875.00	416.67	(458.33)	1,666.25	3,750.03	2,083.78	5,000.00
5051-00 Insurance - Liability	-	12,750.00	12,750.00	152,523.97	114,750.00	(37,773.97)	153,000.00
5080-00 Security	-	125.00	125.00	-	1,125.00	1,125.00	1,500.00
5090-00 MISC- Admin	(38.04)	166.67	204.71	325.00	1,500.03	1,175.03	2,000.00
Total ADMINISTRATIVE	\$3,038.92	\$16,650.01	\$13,611.09	\$180,271.17	\$149,850.09	(\$30,421.08)	\$199,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	4,862.46	4,975.00	112.54	39,385.92	44,775.00	5,389.08	59,700.00
5320-00 Landscape- Other	-	1,250.00	1,250.00	3,693.77	11,250.00	7,556.23	15,000.00
5325-00 Tree Trim/Removal	12,000.00	1,833.33	(10,166.67)	21,440.00	16,499.97	(4,940.03)	22,000.00
Total GROUNDS MAINTENANCE	\$16,862.46	\$8,058.33	(\$8,804.13)	\$64,519.69	\$72,524.97	\$8,005.28	\$96,700.00
UTILITIES							
5710-00 Electricity	910.00	1,050.00	140.00	8,164.00	9,450.00	1,286.00	12,600.00
5720-00 Gas	22.07	200.00	177.93	1,827.85	1,800.00	(27.85)	2,400.00
5750-00 Water & Sewer	81.20	91.67	10.47	982.45	825.03	(157.42)	1,100.00
5760-00 Trash	-	2,341.67	2,341.67	20,890.00	21,075.03	185.03	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	1,080.00	1,275.03	195.03	1,700.00
Total UTILITIES	\$1,133.27	\$3,825.01	\$2,691.74	\$32,944.30	\$34,425.09	\$1,480.79	\$45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	6,300.00	6,300.00	-	8,400.00
6010-00 Pool Repairs & Maint	-	558.33	558.33	2,638.22	5,024.97	2,386.75	6,700.00
6055-00 Clubhouse Repairs & Maint	1,400.35	833.33	(567.02)	5,503.54	7,499.97	1,996.43	10,000.00
Total AMENITIES	\$2,100.35	\$2,091.66	(\$8.69)	\$14,441.76	\$18,824.94	\$4,383.18	\$25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	1,634.06	3,166.67	1,532.61	18,826.29	28,500.03	9,673.74	38,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	3,750.03	3,750.03	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	-	22,500.00	22,500.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	5,924.97	5,924.97	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	2,999.97	2,999.97	4,000.00
6586-00 Misc Expense	-	166.67	166.67	49.38	1,500.03	1,450.65	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	\$1,634.06	\$7,241.67	\$5,607.61	\$29,037.67	\$75,275.03	\$46,237.36	\$98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	833.33	833.33	-	7,499.97	7,499.97	-	10,000.00
8505-00 Reserve - Roof Replacement	6,675.08	6,675.08	-	60,075.72	60,075.72	-	80,101.00
8510-00 Reserve - Building Refurbish	8,277.58	8,277.58	-	74,498.22	74,498.22	-	99,331.00

Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

09/01/2026 to 09/30/2026

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
8515-00 Reserve - Pool	\$380.92	\$380.92	\$-	\$3,428.28	\$3,428.28	\$-	\$4,571.00
8520-00 Reserve - Street	744.50	744.50	-	6,700.50	6,700.50	-	8,934.00
8535-00 Reserve - Clubhouse	416.67	416.67	-	3,750.03	3,750.03	-	5,000.00
8540-00 Reserve - Termite	321.42	321.42	-	2,892.78	2,892.78	-	3,857.00
Total RESERVE EXPENSES	<u>\$17,649.50</u>	<u>\$17,649.50</u>	<u>\$-</u>	<u>\$158,845.50</u>	<u>\$158,845.50</u>	<u>\$0.00</u>	<u>\$211,794.00</u>
Total OPERATING EXPENSE	<u>\$42,418.56</u>	<u>\$55,580.01</u>	<u>\$13,161.45</u>	<u>\$480,060.09</u>	<u>\$510,320.09</u>	<u>\$30,260.00</u>	<u>\$678,160.00</u>
 Net Income:	 <u><u>\$7,972.94</u></u>	 <u><u>\$933.32</u></u>	 <u><u>\$7,039.62</u></u>	 <u><u>\$38,144.27</u></u>	 <u><u>(\$1,700.12)</u></u>	 <u><u>\$39,844.39</u></u>	 <u><u>\$0.00</u></u>

Income Statement - Reserve

RIVER PLANTATION SECTION 8 HOA

09/01/2026 to 09/30/2026

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
RESERVE INCOME							
ASSESSMENT INCOME							
4510-00 Interest Income - Reserve	\$2,106.29	\$1,250.00	\$856.29	\$17,941.09	\$11,250.00	\$6,691.09	\$15,000.00
Total ASSESSMENT INCOME	\$2,106.29	\$1,250.00	\$856.29	\$17,941.09	\$11,250.00	\$6,691.09	\$15,000.00
Total RESERVE INCOME	\$2,106.29	\$1,250.00	\$856.29	\$17,941.09	\$11,250.00	\$6,691.09	\$15,000.00
RESERVE EXPENSE							
REPAIRS & MAINTENANCE							
6505-00 Building Refurbish	545.00	-	(545.00)	6,145.00	-	(6,145.00)	-
Total REPAIRS & MAINTENANCE	\$545.00	\$-	(\$545.00)	\$6,145.00	\$-	(\$6,145.00)	\$-
Total RESERVE EXPENSE	\$545.00	\$-	(\$545.00)	\$6,145.00	\$-	(\$6,145.00)	\$-
Net Reserve:	\$1,561.29	\$1,250.00	\$311.29	\$11,796.09	\$11,250.00	\$546.09	\$15,000.00

End Date: 09/30/2026

Assets

CASH - OPERATING

10-1001-00	Pinnacle - Operating 9517	\$60,766.33
10-1099-00	Due To/From Operating	85,550.00

Total CASH - OPERATING:	\$146,316.33
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Total Assets:	<u>\$146,316.33</u>
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Liabilities & Equity

CURRENT LIABILITIES

20-2050-00	Clearing Acct	(481.27)
20-2100-00	Prepaid Assessments	20,840.10

Total CURRENT LIABILITIES:	<u>\$20,358.83</u>
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EQUITY

30-3100-00	Retained Earnings-Operating	87,813.23
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Total EQUITY:	<u>\$87,813.23</u>
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Net Income Gain / Loss	38,144.27
	<u>\$38,144.27</u>

Total Liabilities & Equity:	<u>\$146,316.33</u>
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Assets

CASH - OPERATING

10-1002-00	Pinnacle - Reserve 9533	\$645,958.07	
10-1007-00	Pinnacle - 9525	225,126.71	
Total CASH - OPERATING:			<u>\$871,084.78</u>

CASH - RESERVE

12-1299-00	Due To/From Reserve	(85,550.00)	
Total CASH - RESERVE:			<u>(\$85,550.00)</u>

Total Assets:

\$785,534.78

Liabilities & Equity

CURRENT LIABILITIES

20-2085-00	Misc Contingency	25,000.00	
20-2090-00	Insurance Deductible	20,000.00	
Total CURRENT LIABILITIES:			<u>\$45,000.00</u>

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:			<u>\$636,925.48</u>

EQUITY

30-3110-00	Retained Earnings-Reserve Fund	91,813.21	
Total EQUITY:			<u>\$91,813.21</u>

Net Income Gain / Loss	11,796.09		
			<u>\$11,796.09</u>

Total Liabilities & Equity:

\$785,534.78