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

Financial Report Package

October 2026

Prepared for

RIVER PLANTATION SECTION 8 HOA

By

DC Capital HOA Management

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Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

10/01/2026 to 10/31/2026

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	$40,820.00	$41,040.00	($220.00)	$404,109.00	$410,400.00	($6,291.00)	$492,480.00
4001-00 Assessment- Pool Access	650.00	640.00	10.00	6,535.00	6,400.00	135.00	7,680.00
4010-00 Insurance Billing	6,012.50	12,750.00	(6,737.50)	146,352.86	127,500.00	18,852.86	153,000.00
4030-00 Late Fees	320.00	-	320.00	1,290.00	-	1,290.00	-
4080-00 Transfer Fees	200.00	-	200.00	1,800.00	-	1,800.00	-
4081-00 Clubhouse Rental Income	1,550.00	833.33	716.67	7,670.00	8,333.30	(663.30)	10,000.00
Total ASSESSMENT INCOME	$49,552.50	$55,263.33	($5,710.83)	$567,756.86	$552,633.30	$15,123.56	$663,160.00
Total OPERATING INCOME	**$49,552.50**	**$55,263.33**	**($5,710.83)**	**$567,756.86**	**$552,633.30**	**$15,123.56**	**$663,160.00**
OPERATING EXPENSE							
ASSESSMENT INCOME							
4515-00 Transfer to Savings	-	63.83	63.83	-	638.30	638.30	766.00
Total ASSESSMENT INCOME	$-	$63.83	$63.83	$-	$638.30	$638.30	$766.00
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	6,500.00	6,750.00	250.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	13,833.30	13,833.30	-	16,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	-	291.67	291.67	1,010.15	2,916.70	1,906.55	3,500.00
5020-00 Website	130.60	216.67	86.07	1,631.94	2,166.70	534.76	2,600.00
5040-00 Audit/Tax / License/Permits	-	625.00	625.00	4,944.49	6,250.00	1,305.51	7,500.00
5045-00 Legal Services	-	416.67	416.67	1,666.25	4,166.70	2,500.45	5,000.00
5051-00 Insurance - Liability	(331.28)	38,250.00	38,581.28	152,192.69	153,000.00	807.31	153,000.00
5080-00 Security	-	125.00	125.00	-	1,250.00	1,250.00	1,500.00
5090-00 MISC- Admin	-	166.67	166.67	325.00	1,666.70	1,341.70	2,000.00
Total ADMINISTRATIVE	$1,832.65	$42,150.01	$40,317.36	$182,103.82	$192,000.10	$9,896.28	$199,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	5,105.58	4,975.00	(130.58)	44,491.50	49,750.00	5,258.50	59,700.00
5320-00 Landscape- Other	170.38	1,250.00	1,079.62	3,864.15	12,500.00	8,635.85	15,000.00
5325-00 Tree Trim/Removal	-	1,833.33	1,833.33	21,440.00	18,333.30	(3,106.70)	22,000.00
Total GROUNDS MAINTENANCE	$5,275.96	$8,058.33	$2,782.37	$69,795.65	$80,583.30	$10,787.65	$96,700.00
UTILITIES							
5710-00 Electricity	1,099.00	1,050.00	(49.00)	9,263.00	10,500.00	1,237.00	12,600.00
5720-00 Gas	22.07	200.00	177.93	1,849.92	2,000.00	150.08	2,400.00
5750-00 Water & Sewer	152.82	91.67	(61.15)	1,135.27	916.70	(218.57)	1,100.00
5760-00 Trash	2,300.00	2,341.67	41.67	23,190.00	23,416.70	226.70	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	1,200.00	1,416.70	216.70	1,700.00
Total UTILITIES	$3,693.89	$3,825.01	$131.12	$36,638.19	$38,250.10	$1,611.91	$45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	7,000.00	7,000.00	-	8,400.00
6010-00 Pool Repairs & Maint	-	558.33	558.33	2,638.22	5,583.30	2,945.08	6,700.00
6055-00 Clubhouse Repairs & Maint	612.99	833.33	220.34	6,116.53	8,333.30	2,216.77	10,000.00
Total AMENITIES	$1,312.99	$2,091.66	$778.67	$15,754.75	$20,916.60	$5,161.85	$25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	1,150.00	3,166.67	2,016.67	19,976.29	31,666.70	11,690.41	38,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	4,166.70	4,166.70	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	-	25,000.00	25,000.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	6,583.30	6,583.30	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	3,333.30	3,333.30	4,000.00
6586-00 Misc Expense	-	166.67	166.67	49.38	1,666.70	1,617.32	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)	4,493.00	4,400.00	(93.00)	4,400.00
Total REPAIRS & MAINTENANCE	$2,281.00	$8,341.67	$6,060.67	$31,318.67	$83,616.70	$52,298.03	$98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	833.33	833.33	-	8,333.30	8,333.30	-	10,000.00
8505-00 Reserve - Roof Replacement	6,675.08	6,675.08	-	66,750.80	66,750.80	-	80,101.00
8510-00 Reserve - Building Refurbish	8,277.58	8,277.58	-	82,775.80	82,775.80	-	99,331.00
8515-00 Reserve - Pool	380.92	380.92	-	3,809.20	3,809.20	-	4,571.00

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Income Statement - Operating

RIVER PLANTATION SECTION 8 HOA

10/01/2026 to 10/31/2026

Description	Current Period Actual	Current Period Budget	Variance	Year-to-date Actual	Year-to-date Budget	Variance	Annual Budget
8520-00 Reserve - Street	$744.50	$744.50	$-	$7,445.00	$7,445.00	$-	$8,934.00
8535-00 Reserve - Clubhouse	416.67	416.67	-	4,166.70	4,166.70	-	5,000.00
8540-00 Reserve - Termite	321.42	321.42	-	3,214.20	3,214.20	-	3,857.00
Total RESERVE EXPENSES	$17,649.50	$17,649.50	$-	$176,495.00	$176,495.00	$0.00	$211,794.00
Total OPERATING EXPENSE	***$32,045.99***	***$82,180.01***	***$50,134.02***	***$512,106.08***	***$592,500.10***	***$80,394.02***	***$678,160.00***
Net Income:	***$17,506.51***	***($26,916.68)***	***$44,423.19***	***$55,650.78***	***($39,866.80)***	***$95,517.58***	***($15,000.00)***

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Income Statement - Reserve

RIVER PLANTATION SECTION 8 HOA

10/01/2026 to 10/31/2026

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	$2,283.23	$1,250.00	$1,033.23	$20,224.32	$12,500.00	$7,724.32	$15,000.00
Total ASSESSMENT INCOME	$2,283.23	$1,250.00	$1,033.23	$20,224.32	$12,500.00	$7,724.32	$15,000.00
Total RESERVE INCOME	***$2,283.23***	***$1,250.00***	***$1,033.23***	***$20,224.32***	***$12,500.00***	***$7,724.32***	***$15,000.00***
RESERVE EXPENSE							
REPAIRS & MAINTENANCE							
6505-00 Building Refurbish	-	-	-	6,145.00	-	(6,145.00)	-
Total REPAIRS & MAINTENANCE	$-	$-	$-	$6,145.00	$-	($6,145.00)	$-
Total RESERVE EXPENSE	***$0.00***	***$-***	***$-***	***$6,145.00***	***$-***	***($6,145.00)***	***$-***
Net Reserve:	***$2,283.23***	***$1,250.00***	***$1,033.23***	***$14,079.32***	***$12,500.00***	***$1,579.32***	***$15,000.00***

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Balance Sheet - Operating

RIVER PLANTATION SECTION 8 HOA

End Date: 10/31/2026

Assets			
CASH - OPERATING			
10-1001-00	Pinnacle - Operating 9517	$78,880.84	
10-1099-00	Due To/From Operating	85,550.00	
Total CASH - OPERATING:			$164,430.84
Total Assets:			***$164,430.84***
Liabilities & Equity			
CURRENT LIABILITIES			
20-2050-00	Clearing Acct	(481.27)	
20-2100-00	Prepaid Assessments	21,448.10	
Total CURRENT LIABILITIES:			$20,966.83
EQUITY			
30-3100-00	Retained Earnings-Operating	87,813.23	
Total EQUITY:			$87,813.23
	Net Income Gain / Loss	55,650.78	
			$55,650.78
Total Liabilities & Equity:			***$164,430.84***

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Assets			
CASH - OPERATING			
10-1002-00	Pinnacle - Reserve 9533	$665,288.51	
10-1007-00	Pinnacle - 9525	225,729.00	
Total CASH - OPERATING:			$891,017.51
CASH - RESERVE			
12-1299-00	Due To/From Reserve	(85,550.00)	
Total CASH - RESERVE:			($85,550.00)
Total Assets:			***$805,467.51***
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	23,333.30	
25-2505-00	Reserve - Roof Replacement	354,760.80	
25-2510-00	Reserve - Building Refurbish	147,845.78	
25-2516-00	Reserves-Pool (Surfacing)	33,809.20	
25-2517-00	Reserves-Pool (Furniture)	5,000.00	
25-2535-00	Reserve - Clubhouse	19,166.70	
25-2540-00	Reserve - Termite	3,214.20	
25-2545-00	Reserve-Foundation Repairs	15,000.00	
25-2550-00	Reserve-Blacktop Sealing	17,445.00	
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:			$654,574.98
EQUITY			
30-3110-00	Retained Earnings-Reserve Fund	91,813.21	
Total EQUITY:			$91,813.21
	Net Income Gain / Loss	14,079.32	
			$14,079.32
Total Liabilities & Equity:			***$805,467.51***

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