

Financial Report Package

January 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	\$ 40,529.00	\$ 41,040.00	(\$ 511.00)	\$ 40,529.00	\$ 41,040.00	(\$ 511.00)	\$492,480.00
4001-00 Assessment- Pool Access	575.00	640.00	(65.00)	575.00	640.00	(65.00)	7,680.00
4010-00 Assessment-Insurance	2,042.80	-	2,042.80	2,042.80	-	2,042.80	-
4030-00 Late Fees	20.00	-	20.00	20.00	-	20.00	-
4081-00 Clubhouse Rental Income	765.00	833.33	(68.33)	765.00	833.33	(68.33)	10,000.00
4510-00 Interest Income - Reserve	1,825.11	1,250.00	575.11	1,825.11	1,250.00	575.11	15,000.00
Total ASSESSMENT INCOME	\$ 45,756.91	\$ 43,763.33	\$ 1,993.58	\$ 45,756.91	\$ 43,763.33	\$ 1,993.58	\$525,160.00
Total OPERATING INCOME	\$ 45,756.91	\$ 43,763.33	\$ 1,993.58	\$ 45,756.91	\$ 43,763.33	\$ 1,993.58	\$525,160.00
OPERATING EXPENSE							
ADMINISTRATIVE							
5000-00 Management Contract	650.00	675.00	25.00	650.00	675.00	25.00	8,100.00
5005-00 Contract Property Manager	1,383.33	1,383.33	-	1,383.33	1,383.33	-	16,600.00
5015-00 Printing, Copies & Postage/ Office Supplies	-	291.67	291.67	-	291.67	291.67	3,500.00
5020-00 Website	393.87	216.67	(177.20)	393.87	216.67	(177.20)	2,600.00
5040-00 Audit/Tax / License/Permits	20.49	625.00	604.51	20.49	625.00	604.51	7,500.00
5045-00 Legal Services	-	416.67	416.67	-	416.67	416.67	5,000.00
5080-00 Security	-	125.00	125.00	-	125.00	125.00	1,500.00
5090-00 MISC- Admin	-	166.67	166.67	-	166.67	166.67	2,000.00
Total ADMINISTRATIVE	\$ 2,447.69	\$ 3,900.01	\$ 1,452.32	\$ 2,447.69	\$ 3,900.01	\$ 1,452.32	\$ 46,800.00
GROUNDS MAINTENANCE							
5300-00 Grounds- Contract	-	4,975.00	4,975.00	-	4,975.00	4,975.00	59,700.00
5320-00 Landscape- Other	-	1,250.00	1,250.00	-	1,250.00	1,250.00	15,000.00
5325-00 Tree Trim/Removal	-	833.33	833.33	-	833.33	833.33	10,000.00
Total GROUNDS MAINTENANCE	\$ -	\$ 7,058.33	\$ 7,058.33	\$ -	\$ 7,058.33	\$ 7,058.33	\$ 84,700.00
UTILITIES							
5710-00 Electricity	-	1,050.00	1,050.00	-	1,050.00	1,050.00	12,600.00
5720-00 Gas	338.55	200.00	(138.55)	338.55	200.00	(138.55)	2,400.00
5750-00 Water & Sewer	49.54	91.67	42.13	49.54	91.67	42.13	1,100.00
5760-00 Trash	4,600.00	2,341.67	(2,258.33)	4,600.00	2,341.67	(2,258.33)	28,100.00
5770-00 Telephone/Wifi	120.00	141.67	21.67	120.00	141.67	21.67	1,700.00
Total UTILITIES	\$ 5,108.09	\$ 3,825.01	(\$ 1,283.08)	\$ 5,108.09	\$ 3,825.01	(\$ 1,283.08)	\$ 45,900.00
AMENITIES							
6000-00 Pool Contract	700.00	700.00	-	700.00	700.00	-	8,400.00
6010-00 Pool Repairs & Maint	210.00	558.33	348.33	210.00	558.33	348.33	6,700.00
6055-00 Clubhouse Repairs & Maint	409.88	833.33	423.45	409.88	833.33	423.45	10,000.00
Total AMENITIES	\$ 1,319.88	\$ 2,091.66	\$ 771.78	\$ 1,319.88	\$ 2,091.66	\$ 771.78	\$ 25,100.00
REPAIRS & MAINTENANCE							
6510-00 Building Maintenance/Repairs	1,944.12	3,166.67	1,222.55	1,944.12	3,166.67	1,222.55	38,000.00
6521-00 Roof Repairs	-	416.67	416.67	-	416.67	416.67	5,000.00
6522-00 Foundation Repairs	-	2,500.00	2,500.00	-	2,500.00	2,500.00	30,000.00
6525-00 Gutter Maint/Cleaning	-	658.33	658.33	-	658.33	658.33	7,900.00
6550-00 Sidewalk Repairs	-	333.33	333.33	-	333.33	333.33	4,000.00
6586-00 Misc Expense	-	166.67	166.67	-	166.67	166.67	2,000.00
6640-00 Termite Contract	6,800.00	6,800.00	-	6,800.00	6,800.00	-	6,800.00
6641-00 Pest Contract	1,100.00	1,100.00	-	1,100.00	1,100.00	-	4,400.00
Total REPAIRS & MAINTENANCE	\$ 9,844.12	\$ 15,141.67	\$ 5,297.55	\$ 9,844.12	\$ 15,141.67	\$ 5,297.55	\$ 98,100.00
RESERVE EXPENSES							
8500-00 Reserve - General	833.33	833.33	-	833.33	833.33	-	10,000.00
8505-00 Reserve - Roof Replacement	6,675.08	6,675.08	-	6,675.08	6,675.08	-	80,101.00
8510-00 Reserve - Building Refurbish	78,277.58	78,277.58	-	78,277.58	78,277.58	-	78,277.58
8515-00 Reserve - Pool	380.92	380.92	-	380.92	380.92	-	4,571.00
8520-00 Reserve - Street	744.50	744.50	-	744.50	744.50	-	8,934.00
8535-00 Reserve - Clubhouse	416.67	416.67	-	416.67	416.67	-	5,000.00
8540-00 Reserve - Termite	321.42	321.42	-	321.42	321.42	-	3,857.00
Total RESERVE EXPENSES	\$ 87,649.50	\$ 87,649.50	\$ -	\$ 87,649.50	\$ 87,649.50	\$ 0.00	\$190,740.58

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total OPERATING EXPENSE	\$106,369.28	\$119,666.18	\$13,296.90	\$106,369.28	\$119,666.18	\$13,296.90	\$491,340.58
Net Income:	<u>(\$60,612.37)</u>	<u>(\$75,902.85)</u>	<u>\$15,290.48</u>	<u>(\$60,612.37)</u>	<u>(\$75,902.85)</u>	<u>\$15,290.48</u>	<u>\$33,819.42</u>

Assets

CASH - OPERATING

10-1001-00	Pinnacle - Operating 9517	\$40,775.13
10-1002-00	Pinnacle - Reserve 9533	590,069.31
10-1007-00	Pinnacle - 9525	220,898.49

Total CASH - OPERATING: \$851,742.93

Total Assets: \$851,742.93

Liabilities & Equity

CURRENT LIABILITIES

20-2050-00	Clearing Acct	(481.27)
20-2100-00	Prepaid Assessments	31,630.65

Total CURRENT LIABILITIES: \$31,149.38

RESERVE FUNDS

25-2500-00	Reserves-Contingency	15,833.33
25-2505-00	Reserve - Roof Replacement	306,675.08
25-2510-00	Reserve - Building Refurbish	222,207.56
25-2515-00	Reserve - Pool	380.92
25-2516-00	Reserves-Pool (Surfacing)	30,000.00
25-2517-00	Reserves-Pool (Furniture)	5,000.00
25-2520-00	Reserve - Street	744.50
25-2535-00	Reserve - Clubhouse	15,416.67
25-2540-00	Reserve - Termite	321.42
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: \$656,579.48

EQUITY

30-3100-00	Retained Earnings	224,626.44
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Total EQUITY: \$224,626.44

Net Income Gain / Loss (60,612.37) (\$60,612.37)

Total Liabilities & Equity: \$851,742.93