PARAGON MANAGEMENT GROUP

Income Statement - Operating

Pleasant View Village

06/30/2026

Date: 7/16/2026
Time: 3:37 pm
Page: 1

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							
Income							
41000-00 Association Fees	$ 16,602.06	$ 16,650.00	($ 47.94)	$ 97,718.15	$ 99,900.00	($ 2,181.85)	$199,800.00
41001-00 Common Property Fee	5,975.00	5,983.33	(8.33)	34,882.26	35,899.98	(1,017.72)	71,800.00
41002-00 Management Fee	1,920.00	1,950.00	(30.00)	11,210.32	11,700.00	(489.68)	23,400.00
41003-00 Garbage Collection	4,700.00	4,666.67	33.33	27,405.81	28,000.02	(594.21)	56,000.00
41100-00 Late Fee Income	175.00	-	175.00	1,320.00	-	1,320.00	-
41102-00 Legal Fees Reimbursement	-	-	-	312.50	-	312.50	-
41104-00 Transfer Fee	600.00	250.00	350.00	6,100.00	1,500.00	4,600.00	3,000.00
41105-00 NSF Fees	-	-	-	50.00	-	50.00	-
Total Income	$ 29,972.06	$ 29,500.00	$ 472.06	$178,999.04	$177,000.00	$1,999.04	$354,000.00
Total OPERATING INCOME	**$ 29,972.06**	**$ 29,500.00**	**$ 472.06**	**$178,999.04**	**$177,000.00**	**$ 1,999.04**	**$354,000.00**
OPERATING EXPENSE							
Operating Expenses							
50000-00 Water Account 23071	30.58	25.00	(5.58)	177.39	150.00	(27.39)	300.00
50001-00 Water Account 23053	-	4.17	4.17	-	25.02	25.02	50.00
50002-00 Water Account 17676	70.54	58.33	(12.21)	287.75	349.98	62.23	700.00
50003-00 Water Account 21365	30.58	25.00	(5.58)	171.33	150.00	(21.33)	300.00
50004-00 Water Account 23070	61.16	37.50	(23.66)	342.66	225.00	(117.66)	450.00
50005-00 Water Account 23978	34.58	33.33	(1.25)	195.33	199.98	4.65	400.00
51000-00 Electricity - Street Lights	428.17	458.33	30.16	2,594.47	2,749.98	155.51	5,500.00
51001-00 Electricity Account 2	44.07	58.33	14.26	314.98	349.98	35.00	700.00
51002-00 Electricity Account 3	56.87	58.33	1.46	332.71	349.98	17.27	700.00
53000-00 Lawncare/Landscape	17,320.68	19,583.33	2,262.65	117,357.35	117,499.98	142.63	235,000.00
53001-00 Landscaping-Special Project	-	-	-	22,200.00	-	(22,200.00)	-
53010-00 Tree Trimming/Removal	-	62.50	62.50	-	375.00	375.00	750.00
53060-00 Garbage Collection - Regular	2,383.71	2,083.33	(300.38)	16,150.68	12,499.98	(3,650.70)	25,000.00
53065-00 Garbage Collection - Addt'l	-	55.00	55.00	-	330.00	330.00	660.00
53071-00 Pet Waste Cleanup Expense	-	16.67	16.67	145.00	100.02	(44.98)	200.00
53100-00 Recreational Equipment	138.97	83.33	(55.64)	138.97	499.98	361.01	1,000.00
53150-00 Repairs/Maint Supplies Expense	-	83.33	83.33	-	499.98	499.98	1,000.00
53300-00 Community Improvement	3,242.65	383.33	(2,859.32)	3,242.65	2,299.98	(942.67)	4,600.00
54100-00 Irrigation Expenses	-	-	-	110.00	-	(110.00)	-
54200-00 Electrical Repairs/Maintenance	-	41.67	41.67	-	250.02	250.02	500.00
54210-00 Replace Bulbs/Light Repairs	-	100.00	100.00	1,299.52	600.00	(699.52)	1,200.00
54280-00 Signage Expenses	-	41.67	41.67	-	250.02	250.02	500.00
54350-00 Fencing Expense	1,900.00	41.67	(1,858.33)	2,050.00	250.02	(1,799.98)	500.00
54400-00 General Repairs and Maint	-	125.00	125.00	1,545.62	750.00	(795.62)	1,500.00
54500-00 Pest Control	-	200.00	200.00	-	1,200.00	1,200.00	2,400.00
56010-00 Dog Park	-	33.33	33.33	61.25	199.98	138.73	400.00
56020-00 Amenity Area	-	166.67	166.67	-	1,000.02	1,000.02	2,000.00
56025-00 Community Garden	-	83.33	83.33	-	499.98	499.98	1,000.00
Total Operating Expenses	$ 25,742.56	$ 23,942.48	($ 1,800.08)	$168,717.66	$143,654.88	($25,062.78)	$287,310.00
Management & General Expenses							
60000-00 Insurance - General	-	916.67	916.67	-	5,500.02	5,500.02	11,000.00
60100-00 Association Management Fee	2,120.93	1,833.33	(287.60)	12,641.32	10,999.98	(1,641.34)	22,000.00
60120-00 Office Expense - Copies & Printing	-	8.33	8.33	-	49.98	49.98	100.00
60125-00 Office Expense - Postage	-	8.33	8.33	-	49.98	49.98	100.00
60130-00 Office Expense - Supplies	-	8.33	8.33	-	49.98	49.98	100.00
60131-00 Office Expense - Other	198.60	166.67	(31.93)	1,110.42	1,000.02	(110.40)	2,000.00
60132-00 Web Hosting Service	-	41.67	41.67	-	250.02	250.02	500.00
60160-00 Accounting & Audit Fees	-	83.33	83.33	273.71	499.98	226.27	1,000.00
60170-00 Legal Fees	1,300.00	83.33	(1,216.67)	1,612.50	499.98	(1,112.52)	1,000.00
60190-00 Community Relations/Special Events	-	1,250.00	1,250.00	-	7,500.00	7,500.00	15,000.00
60191-00 Community Relations Manager	1,500.00	1,000.00	(500.00)	8,100.00	6,000.00	(2,100.00)	12,000.00
67000-00 Reserve Contribution	166.67	166.67	-	1,000.02	1,000.02	-	2,000.00
Total Management & General Expenses	$ 5,286.20	$ 5,566.66	$ 280.46	$ 24,737.97	$ 33,399.96	$8,661.99	$ 66,800.00
Other Income							
70000-00 Interest Income	(15.33)	(164.49)	(149.16)	(1,695.42)	(986.94)	708.48	(1,973.91)

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
70010-00 Other Income	$-	$3.33	$3.33	$58.14	$19.98	($38.16)	$40.00
Total Other Income	($15.33)	($161.16)	($145.83)	($1,637.28)	($966.96)	$670.32	($1,933.91)
Other Expenses							
80002-00 Property Taxes	-	104.17	104.17	-	625.02	625.02	1,250.00
80015-00 TN Annual Report Filing Fee	-	3.33	3.33	20.49	19.98	(0.51)	40.00
Total Other Expenses	$-	$107.50	$107.50	$20.49	$645.00	$624.51	$1,290.00
Reserve Transfer							
95000-00 Reserve Transfer	(12,374.64)	-	12,374.64	(12,374.64)	-	12,374.64	-
Total Reserve Transfer	($12,374.64)	$-	$12,374.64	($12,374.64)	$-	$12,374.64	$-
Total OPERATING EXPENSE	**$18,638.79**	**$29,455.48**	**$10,816.69**	**$179,464.20**	**$176,732.88**	**($2,731.32)**	**$353,466.09**
Net Income:	**$11,333.27**	**$44.52**	**$11,288.75**	**($465.16)**	**$267.12**	**($732.28)**	**$533.91**

PARAGON MANAGEMENT GROUP

Income Statement Summary - Operating

Pleasant View Village

Fiscal Period: June 2026

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
OPERATING INCOME													
Income													
41000-00 Association Fees	$16,070.06	$16,141.00	$16,235.46	$16,289.81	$16,379.76	$16,602.06	$ -	$ -	$ -	$ -	$ -	$ -	$ 97,718.15
41001-00 Common Property Fee	5,725.00	5,753.23	5,775.00	5,804.03	5,850.00	5,975.00	-	-	-	-	-	-	34,882.26
41002-00 Management Fee	1,840.00	1,849.03	1,856.00	1,865.29	1,880.00	1,920.00	-	-	-	-	-	-	11,210.32
41003-00 Garbage Collection	4,482.58	4,500.00	4,560.00	4,563.23	4,600.00	4,700.00	-	-	-	-	-	-	27,405.81
41100-00 Late Fee Income	225.00	225.00	225.00	195.00	275.00	175.00	-	-	-	-	-	-	1,320.00
41102-00 Legal Fees Reimbursement	-	-	-	312.50	-	-	-	-	-	-	-	-	312.50
41104-00 Transfer Fee	3,100.00	1,100.00	(200.00)	300.00	1,200.00	600.00	-	-	-	-	-	-	6,100.00
41105-00 NSF Fees	-	-	25.00	-	25.00	-	-	-	-	-	-	-	50.00
Total Income	**31,442.64**	**29,568.26**	**28,476.46**	**29,329.86**	**30,209.76**	**29,972.06**	**-**	**-**	**-**	**-**	**-**	**-**	**178,999.04**
Total OPERATING INCOME	**31,442.64**	**29,568.26**	**28,476.46**	**29,329.86**	**30,209.76**	**29,972.06**	**-**	**-**	**-**	**-**	**-**	**-**	**178,999.04**
OPERATING EXPENSE													
Operating Expenses													
50000-00 Water Account 23071	27.60	27.60	27.60	27.60	36.41	30.58	-	-	-	-	-	-	177.39
50002-00 Water Account 17676	39.60	39.60	39.60	39.60	58.81	70.54	-	-	-	-	-	-	287.75
50003-00 Water Account 21365	27.60	27.60	27.60	27.60	30.35	30.58	-	-	-	-	-	-	171.33
50004-00 Water Account 23070	55.20	55.20	55.20	55.20	60.70	61.16	-	-	-	-	-	-	342.66
50005-00 Water Account 23978	31.60	31.60	31.60	31.60	34.35	34.58	-	-	-	-	-	-	195.33
51000-00 Electricity - Street Lights	410.82	417.17	420.55	467.14	450.62	428.17	-	-	-	-	-	-	2,594.47
51001-00 Electricity Account 2	77.47	61.23	44.07	44.07	44.07	44.07	-	-	-	-	-	-	314.98
51002-00 Electricity Account 3	54.53	54.70	54.79	56.12	55.70	56.87	-	-	-	-	-	-	332.71
53000-00 Lawncare/Landscape	17,021.20	15,421.42	35,044.69	16,274.68	16,274.68	17,320.68	-	-	-	-	-	-	117,357.35
53001-00 Landscaping-Special Project	-	-	-	22,200.00	-	-	-	-	-	-	-	-	22,200.00
53060-00 Garbage Collection - Regular	2,253.51	2,258.65	2,278.19	2,301.02	4,675.60	2,383.71	-	-	-	-	-	-	16,150.68
53071-00 Pet Waste Cleanup Expense	-	145.00	-	-	-	-	-	-	-	-	-	-	145.00
53100-00 Recreational Equipment	-	-	-	-	-	138.97	-	-	-	-	-	-	138.97
53300-00 Community Improvement	-	-	-	-	-	3,242.65	-	-	-	-	-	-	3,242.65
54100-00 Irrigation Expenses	-	-	-	110.00	-	-	-	-	-	-	-	-	110.00
54210-00 Replace Bulbs/Light Repairs	-	-	766.23	533.29	-	-	-	-	-	-	-	-	1,299.52
54350-00 Fencing Expense	-	-	-	-	150.00	1,900.00	-	-	-	-	-	-	2,050.00
54400-00 General Repairs and Maint	-	-	1,545.62	-	-	-	-	-	-	-	-	-	1,545.62

Income Statement Summary - Operating

Pleasant View Village

Fiscal Period: June 2026

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
56010-00 Dog Park	$-	$-	$-	$-	$61.25	$-	$-	$-	$-	$-	$-	$-	$61.25
Total Operating Expenses	**19,999.13**	**18,539.77**	**40,335.74**	**42,167.92**	**21,932.54**	**25,742.56**	**-**	**-**	**-**	**-**	**-**	**-**	**168,717.66**
Management & General Expenses													
60100-00 Association Management Fee	2,078.80	2,078.80	2,120.93	2,120.93	2,120.93	2,120.93	-	-	-	-	-	-	12,641.32
60131-00 Office Expense - Other	155.17	152.94	307.14	149.21	147.36	198.60	-	-	-	-	-	-	1,110.42
60160-00 Accounting & Audit Fees	-	-	273.71	-	-	-	-	-	-	-	-	-	273.71
60170-00 Legal Fees	-	-	-	260.50	52.00	1,300.00	-	-	-	-	-	-	1,612.50
60191-00 Community Relations Manager	1,000.00	1,500.00	1,500.00	1,500.00	1,100.00	1,500.00	-	-	-	-	-	-	8,100.00
67000-00 Reserve Contribution	166.67	166.67	166.67	166.67	166.67	166.67	-	-	-	-	-	-	1,000.02
Total Management & General Expenses	**3,400.64**	**3,898.41**	**4,368.45**	**4,197.31**	**3,586.96**	**5,286.20**	**-**	**-**	**-**	**-**	**-**	**-**	**24,737.97**
Other Income													
70000-00 Interest Income	(14.15)	(13.32)	(15.34)	(1,622.43)	(14.85)	(15.33)	-	-	-	-	-	-	(1,695.42)
70010-00 Other Income	21.93	11.73	17.85	6.63	-	-	-	-	-	-	-	-	58.14
Total Other Income	**7.78**	**(1.59)**	**2.51**	**(1,615.80)**	**(14.85)**	**(15.33)**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,637.28)**
Other Expenses													
80015-00 TN Annual Report Filing Fee	-	-	20.49	-	-	-	-	-	-	-	-	-	20.49
Total Other Expenses	**-**	**-**	**20.49**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20.49**
Reserve Transfer													
95000-00 Reserve Transfer	-	-	-	-	-	(12,374.64)	-	-	-	-	-	-	(12,374.64)
Total Reserve Transfer	**-**	**-**	**-**	**-**	**-**	**(12,374.64)**	**-**	**-**	**-**	**-**	**-**	**-**	**(12,374.64)**
Total OPERATING EXPENSE	**23,407.55**	**22,436.59**	**44,727.19**	**44,749.43**	**25,504.65**	**18,638.79**	**-**	**-**	**-**	**-**	**-**	**-**	**179,464.20**
Net Income:	**8,035.09**	**7,131.67**	**(16,250.73)**	**(15,419.57)**	**4,705.11**	**11,333.27**	**-**	**-**	**-**	**-**	**-**	**-**	**(465.16)**

Assets		
10-10000-00 Popular Bank Operating Account	$15,275.02	
10-10100-00 Popular Bank Reserve Account	43,171.72	
10-10200-00 United Community - 1125	952.47	
10-10400-00 Pinnacle/Raymond James CD	53,229.03	
10-11000-00 Accounts Receivable	8,113.94	
10-11600-00 Electric Deposit	250.00	
10-11610-00 Water Deposit	50.00	
Operating Expenses		
50-56030-00 Commercial Area Improvements	148.75	
Total Operating Expenses:		$148.75
Total Assets:		**$121,190.93**
Liabilities & Equity		
Liabilities		
20-20000-00 Accounts Payable	194.09	
20-20050-00 Prepaid Owner Assessments	16,878.57	
Total Liabilities:		$17,072.66
Equity		
30-31000-00 Retained Earnings	115,958.05	
30-39000-00 Offset Reserve Transfers	(11,374.62)	
Total Equity:		$104,583.43
Net Income Gain / Loss	(465.16)	
		($465.16)
Total Liabilities & Equity:		**$121,190.93**