

**Income Statement - Operating**

Pleasant View Village

03/31/2026

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| Description                                 | Current Period |              |                | Year-to-date |              |               | Annual Budget |
|---------------------------------------------|----------------|--------------|----------------|--------------|--------------|---------------|---------------|
|                                             | Actual         | Budget       | Variance       | Actual       | Budget       | Variance      |               |
| OPERATING INCOME                            |                |              |                |              |              |               |               |
| Income                                      |                |              |                |              |              |               |               |
| 41000-00 Association Fees                   | \$ 16,194.44   | \$ 16,650.00 | (\$ 455.56)    | \$ 48,323.46 | \$ 49,950.00 | (\$ 1,626.54) | \$199,800.00  |
| 41001-00 Common Property Fee                | 5,775.00       | 5,983.33     | ( 208.33)      | 17,253.23    | 17,949.99    | ( 696.76)     | 71,800.00     |
| 41002-00 Management Fee                     | 1,856.00       | 1,950.00     | ( 94.00)       | 5,545.03     | 5,850.00     | ( 304.97)     | 23,400.00     |
| 41003-00 Garbage Collection                 | 4,560.00       | 4,666.67     | ( 106.67)      | 13,542.58    | 14,000.01    | ( 457.43)     | 56,000.00     |
| 41100-00 Late Fee Income                    | 225.00         | -            | 225.00         | 675.00       | -            | 675.00        | -             |
| 41104-00 Transfer Fee                       | ( 200.00)      | 250.00       | ( 450.00)      | 4,000.00     | 750.00       | 3,250.00      | 3,000.00      |
| 41105-00 NSF Fees                           | 25.00          | -            | 25.00          | 25.00        | -            | 25.00         | -             |
| Total Income                                | \$ 28,435.44   | \$ 29,500.00 | (\$ 1,064.56)  | \$ 89,364.30 | \$ 88,500.00 | \$864.30      | \$354,000.00  |
| Total OPERATING INCOME                      | \$ 28,435.44   | \$ 29,500.00 | (\$ 1,064.56)  | \$ 89,364.30 | \$ 88,500.00 | \$ 864.30     | \$354,000.00  |
| OPERATING EXPENSE                           |                |              |                |              |              |               |               |
| Operating Expenses                          |                |              |                |              |              |               |               |
| 50000-00 Water Account 23071                | 27.60          | 25.00        | ( 2.60)        | 82.80        | 75.00        | ( 7.80)       | 300.00        |
| 50001-00 Water Account 23053                | -              | 4.17         | 4.17           | -            | 12.51        | 12.51         | 50.00         |
| 50002-00 Water Account 17676                | 39.60          | 58.33        | 18.73          | 118.80       | 174.99       | 56.19         | 700.00        |
| 50003-00 Water Account 21365                | 27.60          | 25.00        | ( 2.60)        | 82.80        | 75.00        | ( 7.80)       | 300.00        |
| 50004-00 Water Account 23070                | 55.20          | 37.50        | ( 17.70)       | 165.60       | 112.50       | ( 53.10)      | 450.00        |
| 50005-00 Water Account 23978                | 31.60          | 33.33        | 1.73           | 94.80        | 99.99        | 5.19          | 400.00        |
| 51000-00 Electricity - Street Lights        | 420.55         | 458.33       | 37.78          | 1,248.54     | 1,374.99     | 126.45        | 5,500.00      |
| 51001-00 Electricity Account 2              | 44.07          | 58.33        | 14.26          | 182.77       | 174.99       | ( 7.78)       | 700.00        |
| 51002-00 Electricity Account 3              | 54.79          | 58.33        | 3.54           | 164.02       | 174.99       | 10.97         | 700.00        |
| 53000-00 Lawn care/Landscape                | 35,044.69      | 19,583.33    | ( 15,461.36)   | 67,487.31    | 58,749.99    | ( 8,737.32)   | 235,000.00    |
| 53010-00 Tree Trimming/Removal              | -              | 62.50        | 62.50          | -            | 187.50       | 187.50        | 750.00        |
| 53060-00 Garbage Collection - Regular       | 2,278.19       | 2,083.33     | ( 194.86)      | 6,790.35     | 6,249.99     | ( 540.36)     | 25,000.00     |
| 53065-00 Garbage Collection - Addtl         | -              | 55.00        | 55.00          | -            | 165.00       | 165.00        | 660.00        |
| 53071-00 Pet Waste Cleanup Expense          | -              | 16.67        | 16.67          | 145.00       | 50.01        | ( 94.99)      | 200.00        |
| 53100-00 Recreational Equipment             | -              | 83.33        | 83.33          | -            | 249.99       | 249.99        | 1,000.00      |
| 53150-00 Repairs/Maint Supplies Expense     | -              | 83.33        | 83.33          | -            | 249.99       | 249.99        | 1,000.00      |
| 53300-00 Community Improvement              | -              | 383.33       | 383.33         | -            | 1,149.99     | 1,149.99      | 4,600.00      |
| 54200-00 Electrical Repairs/Maintenance     | -              | 41.67        | 41.67          | -            | 125.01       | 125.01        | 500.00        |
| 54210-00 Replace Bulbs/Light Repairs        | 766.23         | 100.00       | ( 666.23)      | 766.23       | 300.00       | ( 466.23)     | 1,200.00      |
| 54280-00 Signage Expenses                   | -              | 41.67        | 41.67          | -            | 125.01       | 125.01        | 500.00        |
| 54350-00 Fencing Expense                    | -              | 41.67        | 41.67          | -            | 125.01       | 125.01        | 500.00        |
| 54400-00 General Repairs and Maint          | 1,545.62       | 125.00       | ( 1,420.62)    | 1,545.62     | 375.00       | ( 1,170.62)   | 1,500.00      |
| 54500-00 Pest Control                       | -              | 200.00       | 200.00         | -            | 600.00       | 600.00        | 2,400.00      |
| 56010-00 Dog Park                           | -              | 33.33        | 33.33          | -            | 99.99        | 99.99         | 400.00        |
| 56020-00 Amenity Area                       | -              | 166.67       | 166.67         | -            | 500.01       | 500.01        | 2,000.00      |
| 56025-00 Community Garden                   | -              | 83.33        | 83.33          | -            | 249.99       | 249.99        | 1,000.00      |
| Total Operating Expenses                    | \$ 40,335.74   | \$ 23,942.48 | (\$ 16,393.26) | \$ 78,874.64 | \$ 71,827.44 | (\$7,047.20)  | \$287,310.00  |
| Management & General Expenses               |                |              |                |              |              |               |               |
| 60000-00 Insurance - General                | -              | 916.67       | 916.67         | -            | 2,750.01     | 2,750.01      | 11,000.00     |
| 60100-00 Association Management Fee         | 2,120.93       | 1,833.33     | ( 287.60)      | 6,278.53     | 5,499.99     | ( 778.54)     | 22,000.00     |
| 60120-00 Office Expense - Copies & Printing | -              | 8.33         | 8.33           | -            | 24.99        | 24.99         | 100.00        |
| 60125-00 Office Expense - Postage           | -              | 8.33         | 8.33           | -            | 24.99        | 24.99         | 100.00        |
| 60130-00 Office Expense - Supplies          | -              | 8.33         | 8.33           | -            | 24.99        | 24.99         | 100.00        |
| 60131-00 Office Expense - Other             | 307.14         | 166.67       | ( 140.47)      | 615.25       | 500.01       | ( 115.24)     | 2,000.00      |
| 60132-00 Web Hosting Service                | -              | 41.67        | 41.67          | -            | 125.01       | 125.01        | 500.00        |
| 60160-00 Accounting & Audit Fees            | 273.71         | 83.33        | ( 190.38)      | 273.71       | 249.99       | ( 23.72)      | 1,000.00      |
| 60170-00 Legal Fees                         | -              | 83.33        | 83.33          | -            | 249.99       | 249.99        | 1,000.00      |
| 60190-00 Community Relations/Special Events | -              | 1,250.00     | 1,250.00       | -            | 3,750.00     | 3,750.00      | 15,000.00     |
| 60191-00 Community Relations Manager        | 1,500.00       | 1,000.00     | ( 500.00)      | 4,000.00     | 3,000.00     | ( 1,000.00)   | 12,000.00     |
| 67000-00 Reserve Contribution               | 166.67         | 166.67       | -              | 500.01       | 500.01       | -             | 2,000.00      |
| Total Management & General Expenses         | \$ 4,368.45    | \$ 5,566.66  | \$ 1,198.21    | \$ 11,667.50 | \$ 16,699.98 | \$5,032.48    | \$ 66,800.00  |
| Other Income                                |                |              |                |              |              |               |               |
| 70000-00 Interest Income                    | ( 15.34)       | ( 164.49)    | ( 149.15)      | ( 42.81)     | ( 493.47)    | ( 450.66)     | ( 1,973.91)   |
| 70010-00 Other Income                       | 17.85          | 3.33         | ( 14.52)       | 51.51        | 9.99         | ( 41.52)      | 40.00         |
| Total Other Income                          | \$ 2.51        | (\$ 161.16)  | (\$ 163.67)    | \$ 8.70      | (\$ 483.48)  | (\$492.18)    | (\$ 1,933.91) |

**Income Statement - Operating**

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| Description                          | Current Period |             |               | Year-to-date |             |              | Annual Budget |
|--------------------------------------|----------------|-------------|---------------|--------------|-------------|--------------|---------------|
|                                      | Actual         | Budget      | Variance      | Actual       | Budget      | Variance     |               |
| Other Expenses                       |                |             |               |              |             |              |               |
| 80002-00 Property Taxes              | \$-            | \$104.17    | \$104.17      | \$-          | \$312.51    | \$312.51     | \$1,250.00    |
| 80015-00 TN Annual Report Filing Fee | 20.49          | 3.33        | (17.16)       | 20.49        | 9.99        | (10.50)      | 40.00         |
| Total Other Expenses                 | \$20.49        | \$107.50    | \$87.01       | \$20.49      | \$322.50    | \$302.01     | \$1,290.00    |
| Total OPERATING EXPENSE              | \$44,727.19    | \$29,455.48 | (\$15,271.71) | \$90,571.33  | \$88,366.44 | (\$2,204.89) | \$353,466.09  |
| Net Income:                          | (\$16,291.75)  | \$44.52     | (\$16,336.27) | (\$1,207.03) | \$133.56    | (\$1,340.59) | \$533.91      |



Income Statement Summary - Operating

Pleasant View Village

Fiscal Period: March 2026

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| Account                               | January     | February    | March       | April | May  | June | July | August | September | October | November | December | Total        |
|---------------------------------------|-------------|-------------|-------------|-------|------|------|------|--------|-----------|---------|----------|----------|--------------|
| OPERATING INCOME                      |             |             |             |       |      |      |      |        |           |         |          |          |              |
| Income                                |             |             |             |       |      |      |      |        |           |         |          |          |              |
| 41000-00 Association Fees             | \$16,029.04 | \$16,099.98 | \$16,194.44 | \$ -  | \$ - | \$ - | \$ - | \$ -   | \$ -      | \$ -    | \$ -     | \$ -     | \$ 48,323.46 |
| 41001-00 Common Property Fee          | 5,725.00    | 5,753.23    | 5,775.00    | -     | -    | -    | -    | -      | -         | -       | -        | -        | 17,253.23    |
| 41002-00 Management Fee               | 1,840.00    | 1,849.03    | 1,856.00    | -     | -    | -    | -    | -      | -         | -       | -        | -        | 5,545.03     |
| 41003-00 Garbage Collection           | 4,482.58    | 4,500.00    | 4,560.00    | -     | -    | -    | -    | -      | -         | -       | -        | -        | 13,542.58    |
| 41100-00 Late Fee Income              | 225.00      | 225.00      | 225.00      | -     | -    | -    | -    | -      | -         | -       | -        | -        | 675.00       |
| 41104-00 Transfer Fee                 | 3,100.00    | 1,100.00    | ( 200.00)   | -     | -    | -    | -    | -      | -         | -       | -        | -        | 4,000.00     |
| 41105-00 NSF Fees                     | -           | -           | 25.00       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 25.00        |
| Total Income                          | 31,401.62   | 29,527.24   | 28,435.44   | -     | -    | -    | -    | -      | -         | -       | -        | -        | 89,364.30    |
| Total OPERATING INCOME                | 31,401.62   | 29,527.24   | 28,435.44   | -     | -    | -    | -    | -      | -         | -       | -        | -        | 89,364.30    |
| OPERATING EXPENSE                     |             |             |             |       |      |      |      |        |           |         |          |          |              |
| Operating Expenses                    |             |             |             |       |      |      |      |        |           |         |          |          |              |
| 50000-00 Water Account 23071          | 27.60       | 27.60       | 27.60       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 82.80        |
| 50002-00 Water Account 17676          | 39.60       | 39.60       | 39.60       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 118.80       |
| 50003-00 Water Account 21365          | 27.60       | 27.60       | 27.60       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 82.80        |
| 50004-00 Water Account 23070          | 55.20       | 55.20       | 55.20       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 165.60       |
| 50005-00 Water Account 23978          | 31.60       | 31.60       | 31.60       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 94.80        |
| 51000-00 Electricity - Street Lights  | 410.82      | 417.17      | 420.55      | -     | -    | -    | -    | -      | -         | -       | -        | -        | 1,248.54     |
| 51001-00 Electricity Account 2        | 77.47       | 61.23       | 44.07       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 182.77       |
| 51002-00 Electricity Account 3        | 54.53       | 54.70       | 54.79       | -     | -    | -    | -    | -      | -         | -       | -        | -        | 164.02       |
| 53000-00 Lawncare/Landscape           | 17,021.20   | 15,421.42   | 35,044.69   | -     | -    | -    | -    | -      | -         | -       | -        | -        | 67,487.31    |
| 53060-00 Garbage Collection - Regular | 2,253.51    | 2,258.65    | 2,278.19    | -     | -    | -    | -    | -      | -         | -       | -        | -        | 6,790.35     |
| 53071-00 Pet Waste Cleanup Expense    | -           | 145.00      | -           | -     | -    | -    | -    | -      | -         | -       | -        | -        | 145.00       |
| 54210-00 Replace Bulbs/Light Repairs  | -           | -           | 766.23      | -     | -    | -    | -    | -      | -         | -       | -        | -        | 766.23       |
| 54400-00 General Repairs and Maint    | -           | -           | 1,545.62    | -     | -    | -    | -    | -      | -         | -       | -        | -        | 1,545.62     |
| Total Operating Expenses              | 19,999.13   | 18,539.77   | 40,335.74   | -     | -    | -    | -    | -      | -         | -       | -        | -        | 78,874.64    |



## Income Statement Summary - Operating

Pleasant View Village  
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| Account                                        | January          | February         | March              | April | May | June | July | August | September | October | November | December | Total             |
|------------------------------------------------|------------------|------------------|--------------------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------------------|
| <b>Management &amp; General Expenses</b>       |                  |                  |                    |       |     |      |      |        |           |         |          |          |                   |
| 60100-00 Association Management Fee            | \$2,078.80       | \$2,078.80       | \$2,120.93         | \$-   | \$- | \$-  | \$-  | \$-    | \$-       | \$-     | \$-      | \$-      | \$6,278.53        |
| 60131-00 Office Expense - Other                | 155.17           | 152.94           | 307.14             | -     | -   | -    | -    | -      | -         | -       | -        | -        | 615.25            |
| 60160-00 Accounting & Audit Fees               | -                | -                | 273.71             | -     | -   | -    | -    | -      | -         | -       | -        | -        | 273.71            |
| 60191-00 Community Relations Manager           | 1,000.00         | 1,500.00         | 1,500.00           | -     | -   | -    | -    | -      | -         | -       | -        | -        | 4,000.00          |
| 67000-00 Reserve Contribution                  | 166.67           | 166.67           | 166.67             | -     | -   | -    | -    | -      | -         | -       | -        | -        | 500.01            |
| <b>Total Management &amp; General Expenses</b> | <b>3,400.64</b>  | <b>3,898.41</b>  | <b>4,368.45</b>    | -     | -   | -    | -    | -      | -         | -       | -        | -        | <b>11,667.50</b>  |
| <b>Other Income</b>                            |                  |                  |                    |       |     |      |      |        |           |         |          |          |                   |
| 70000-00 Interest Income                       | (14.15)          | (13.32)          | (15.34)            | -     | -   | -    | -    | -      | -         | -       | -        | -        | (42.81)           |
| 70010-00 Other Income                          | 21.93            | 11.73            | 17.85              | -     | -   | -    | -    | -      | -         | -       | -        | -        | 51.51             |
| <b>Total Other Income</b>                      | <b>7.78</b>      | <b>(1.59)</b>    | <b>2.51</b>        | -     | -   | -    | -    | -      | -         | -       | -        | -        | <b>8.70</b>       |
| <b>Other Expenses</b>                          |                  |                  |                    |       |     |      |      |        |           |         |          |          |                   |
| 80015-00 TN Annual Report Filing Fee           | -                | -                | 20.49              | -     | -   | -    | -    | -      | -         | -       | -        | -        | 20.49             |
| <b>Total Other Expenses</b>                    | <b>-</b>         | <b>-</b>         | <b>20.49</b>       | -     | -   | -    | -    | -      | -         | -       | -        | -        | <b>20.49</b>      |
| <b>Total OPERATING EXPENSE</b>                 | <b>23,407.55</b> | <b>22,436.59</b> | <b>44,727.19</b>   | -     | -   | -    | -    | -      | -         | -       | -        | -        | <b>90,571.33</b>  |
| <b>Net Income:</b>                             | <b>7,994.07</b>  | <b>7,090.65</b>  | <b>(16,291.75)</b> | -     | -   | -    | -    | -      | -         | -       | -        | -        | <b>(1,207.03)</b> |

**Balance Sheet - Operating**

Pleasant View Village

End Date: 03/31/2026

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**Assets**

|             |                                |             |
|-------------|--------------------------------|-------------|
| 10-10000-00 | Popular Bank Operating Account | \$29,754.28 |
| 10-10100-00 | Popular Bank Reserve Account   | 55,006.46   |
| 10-10200-00 | United Community - 1125        | 952.47      |
| 10-10400-00 | Pinnacle/Raymond James CD      | 51,624.22   |
| 10-11000-00 | Accounts Receivable            | 5,354.41    |
| 10-11600-00 | Electric Deposit               | 250.00      |
| 10-11610-00 | Water Deposit                  | 50.00       |

**Total Assets:****\$142,991.84****Liabilities & Equity**

## Liabilities

|             |                           |           |
|-------------|---------------------------|-----------|
| 20-20050-00 | Prepaid Owner Assessments | 27,740.81 |
|-------------|---------------------------|-----------|

## Total Liabilities:

\$27,740.81

## Equity

|             |                          |            |
|-------------|--------------------------|------------|
| 30-31000-00 | Retained Earnings        | 115,612.09 |
| 30-39000-00 | Offset Reserve Transfers | 845.97     |

## Total Equity:

\$116,458.06

Net Income Gain / Loss

(1,207.03)

(\$1,207.03)

**Total Liabilities & Equity:****\$142,991.84**