



Income Statement - Operating

Pleasant View Village

02/28/2026

Date: 3/10/2026

Time: 12:18 pm

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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	\$ 16,099.98	\$ 16,650.00	(\$ 550.02)	\$ 32,129.02	\$ 33,300.00	(\$ 1,170.98)	\$199,800.00
41001-00 Common Property Fee	5,753.23	5,983.33	(230.10)	11,478.23	11,966.66	(488.43)	71,800.00
41002-00 Management Fee	1,849.03	1,950.00	(100.97)	3,689.03	3,900.00	(210.97)	23,400.00
41003-00 Garbage Collection	4,500.00	4,666.67	(166.67)	8,982.58	9,333.34	(350.76)	56,000.00
41100-00 Late Fee Income	225.00	-	225.00	450.00	-	450.00	-
41104-00 Transfer Fee	1,100.00	250.00	850.00	4,200.00	500.00	3,700.00	3,000.00
Total Income	\$ 29,527.24	\$ 29,500.00	\$ 27.24	\$ 60,928.86	\$ 59,000.00	\$1,928.86	\$354,000.00
Total OPERATING INCOME	\$ 29,527.24	\$ 29,500.00	\$ 27.24	\$ 60,928.86	\$ 59,000.00	\$ 1,928.86	\$354,000.00
OPERATING EXPENSE							
Operating Expenses							
50000-00 Water Account 23071	27.60	25.00	(2.60)	55.20	50.00	(5.20)	300.00
50001-00 Water Account 23053	-	4.17	4.17	-	8.34	8.34	50.00
50002-00 Water Account 17676	39.60	58.33	18.73	79.20	116.66	37.46	700.00
50003-00 Water Account 21365	27.60	25.00	(2.60)	55.20	50.00	(5.20)	300.00
50004-00 Water Account 23070	55.20	37.50	(17.70)	110.40	75.00	(35.40)	450.00
50005-00 Water Account 23978	31.60	33.33	1.73	63.20	66.66	3.46	400.00
51000-00 Electricity - Street Lights	417.17	458.33	41.16	827.99	916.66	88.67	5,500.00
51001-00 Electricity Account 2	61.23	58.33	(2.90)	138.70	116.66	(22.04)	700.00
51002-00 Electricity Account 3	54.70	58.33	3.63	109.23	116.66	7.43	700.00
53000-00 Lawncare/Landscape	15,421.42	19,583.33	4,161.91	30,842.62	39,166.66	8,324.04	235,000.00
53010-00 Tree Trimming/Removal	-	62.50	62.50	-	125.00	125.00	750.00
53060-00 Garbage Collection - Regular	2,258.65	2,083.33	(175.32)	4,512.16	4,166.66	(345.50)	25,000.00
53065-00 Garbage Collection - Add'l	-	55.00	55.00	-	110.00	110.00	660.00
53071-00 Pet Waste Cleanup Expense	145.00	16.67	(128.33)	145.00	33.34	(111.66)	200.00
53100-00 Recreational Equipment	-	83.33	83.33	-	166.66	166.66	1,000.00
53150-00 Repairs/Maint Supplies Expense	-	83.33	83.33	-	166.66	166.66	1,000.00
53300-00 Community Improvement	-	383.33	383.33	-	766.66	766.66	4,600.00
54200-00 Electrical Repairs/Maintenance	-	41.67	41.67	-	83.34	83.34	500.00
54210-00 Replace Bulbs/Light Repairs	-	100.00	100.00	-	200.00	200.00	1,200.00
54280-00 Signage Expenses	-	41.67	41.67	-	83.34	83.34	500.00
54350-00 Fencing Expense	-	41.67	41.67	-	83.34	83.34	500.00
54400-00 General Repairs and Maint	-	125.00	125.00	1,600.00	250.00	(1,350.00)	1,500.00
54500-00 Pest Control	-	200.00	200.00	-	400.00	400.00	2,400.00
56010-00 Dog Park	-	33.33	33.33	-	66.66	66.66	400.00
56020-00 Amenity Area	-	166.67	166.67	-	333.34	333.34	2,000.00
56025-00 Community Garden	-	83.33	83.33	-	166.66	166.66	1,000.00
Total Operating Expenses	\$ 18,539.77	\$ 23,942.48	\$ 5,402.71	\$ 38,538.90	\$ 47,884.96	\$9,346.06	\$287,310.00
Management & General Expenses							
60000-00 Insurance - General	-	916.67	916.67	-	1,833.34	1,833.34	11,000.00
60100-00 Association Management Fee	2,078.80	1,833.33	(245.47)	4,157.60	3,666.66	(490.94)	22,000.00
60120-00 Office Expense - Copies & Printing	-	8.33	8.33	-	16.66	16.66	100.00
60125-00 Office Expense - Postage	-	8.33	8.33	-	16.66	16.66	100.00
60130-00 Office Expense - Supplies	-	8.33	8.33	-	16.66	16.66	100.00
60131-00 Office Expense - Other	152.94	166.67	13.73	308.11	333.34	25.23	2,000.00
60132-00 Web Hosting Service	-	41.67	41.67	-	83.34	83.34	500.00
60160-00 Accounting & Audit Fees	-	83.33	83.33	-	166.66	166.66	1,000.00
60170-00 Legal Fees	-	83.33	83.33	-	166.66	166.66	1,000.00
60190-00 Community Relations/Special Events	-	1,250.00	1,250.00	-	2,500.00	2,500.00	15,000.00
60191-00 Community Relations Manager	1,500.00	1,000.00	(500.00)	2,500.00	2,000.00	(500.00)	12,000.00
67000-00 Reserve Contribution	166.67	166.67	-	333.34	333.34	-	2,000.00
Total Management & General Expenses	\$ 3,898.41	\$ 5,566.66	\$ 1,668.25	\$ 7,299.05	\$ 11,133.32	\$3,834.27	\$ 66,800.00
Other Income							
70000-00 Interest Income	(13.32)	(164.49)	(151.17)	(27.47)	(328.98)	(301.51)	(1,973.91)
70010-00 Other Income	11.73	3.33	(8.40)	33.66	6.66	(27.00)	40.00
Total Other Income	(\$ 1.59)	(\$ 161.16)	(\$ 159.57)	\$ 6.19	(\$ 322.32)	(\$328.51)	(\$ 1,933.91)
Other Expenses							



Income Statement - Operating
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
80002-00 Property Taxes	\$-	\$104.17	\$104.17	\$-	\$208.34	\$208.34	\$1,250.00
80015-00 TN Annual Report Filing Fee	-	3.33	3.33	-	6.66	6.66	40.00
Total Other Expenses	\$-	\$107.50	\$107.50	\$-	\$215.00	\$215.00	\$1,290.00
Total OPERATING EXPENSE	\$22,436.59	\$29,455.48	\$7,018.89	\$45,844.14	\$58,910.96	\$13,066.82	\$353,466.09
Net Income:	\$7,090.65	\$44.52	\$7,046.13	\$15,084.72	\$89.04	\$14,995.68	\$533.91



Income Statement Summary - Operating

Pleasant View Village

Fiscal Period: February 2026

Date: 3/10/2026

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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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,129.02
41001-00 Common Property Fee	5,725.00	5,753.23	-	-	-	-	-	-	-	-	-	-	11,478.23
41002-00 Management Fee	1,840.00	1,849.03	-	-	-	-	-	-	-	-	-	-	3,689.03
41003-00 Garbage Collection	4,482.58	4,500.00	-	-	-	-	-	-	-	-	-	-	8,982.58
41100-00 Late Fee Income	225.00	225.00	-	-	-	-	-	-	-	-	-	-	450.00
41104-00 Transfer Fee	3,100.00	1,100.00	-	-	-	-	-	-	-	-	-	-	4,200.00
Total Income	31,401.62	29,527.24	-	-	-	-	-	-	-	-	-	-	60,928.86
Total OPERATING INCOME	31,401.62	29,527.24	-	-	-	-	-	-	-	-	-	-	60,928.86
OPERATING EXPENSE													
Operating Expenses													
50000-00 Water Account 23071	27.60	27.60	-	-	-	-	-	-	-	-	-	-	55.20
50002-00 Water Account 17676	39.60	39.60	-	-	-	-	-	-	-	-	-	-	79.20
50003-00 Water Account 21365	27.60	27.60	-	-	-	-	-	-	-	-	-	-	55.20
50004-00 Water Account 23070	55.20	55.20	-	-	-	-	-	-	-	-	-	-	110.40
50005-00 Water Account 23978	31.60	31.60	-	-	-	-	-	-	-	-	-	-	63.20
51000-00 Electricity - Street Lights	410.82	417.17	-	-	-	-	-	-	-	-	-	-	827.99
51001-00 Electricity Account 2	77.47	61.23	-	-	-	-	-	-	-	-	-	-	138.70
51002-00 Electricity Account 3	54.53	54.70	-	-	-	-	-	-	-	-	-	-	109.23
53000-00 Lawn care/Landscape	15,421.20	15,421.42	-	-	-	-	-	-	-	-	-	-	30,842.62
53060-00 Garbage Collection - Regular	2,253.51	2,258.65	-	-	-	-	-	-	-	-	-	-	4,512.16
53071-00 Pet Waste Cleanup Expense	-	145.00	-	-	-	-	-	-	-	-	-	-	145.00
54400-00 General Repairs and Maint	1,600.00	-	-	-	-	-	-	-	-	-	-	-	1,600.00
Total Operating Expenses	19,999.13	18,539.77	-	-	-	-	-	-	-	-	-	-	38,538.90
Management & General Expenses													
60100-00 Association Management Fee	2,078.80	2,078.80	-	-	-	-	-	-	-	-	-	-	4,157.60
60131-00 Office Expense - Other	155.17	152.94	-	-	-	-	-	-	-	-	-	-	308.11
60191-00 Community Relations Manager	1,000.00	1,500.00	-	-	-	-	-	-	-	-	-	-	2,500.00
67000-00 Reserve Contribution	166.67	166.67	-	-	-	-	-	-	-	-	-	-	333.34
Total Management & General Expenses	3,400.64	3,898.41	-	-	-	-	-	-	-	-	-	-	7,299.05



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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Other Income													
70000-00 Interest Income	(\$14.15)	(\$13.32)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	(\$27.47)
70010-00 Other Income	21.93	11.73	-	-	-	-	-	-	-	-	-	-	33.66
Total Other Income	7.78	(1.59)	-	-	-	-	-	-	-	-	-	-	6.19
Total OPERATING EXPENSE	23,407.55	22,436.59	-	-	-	-	-	-	-	-	-	-	45,844.14
Net Income:	7,994.07	7,090.65	-	-	-	-	-	-	-	-	-	-	15,084.72

**Balance Sheet - Operating**Pleasant View Village
End Date: 02/28/2026

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Assets

10-10000-00 Popular Bank Operating Account	\$44,890.99
10-10100-00 Popular Bank Reserve Account	54,825.36
10-10200-00 United Community - 1125	952.47
10-10400-00 Pinnacle/Raymond James CD	51,642.06
10-11000-00 Accounts Receivable	6,515.71
10-11600-00 Electric Deposit	250.00
10-11610-00 Water Deposit	50.00

Total Assets:\$159,126.59**Liabilities & Equity**

Liabilities

20-20050-00 Prepaid Owner Assessments	27,750.48
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Total Liabilities:

\$27,750.48

Equity

30-31000-00 Retained Earnings	115,612.09
30-39000-00 Offset Reserve Transfers	679.30

Total Equity:

\$116,291.39

Net Income Gain / Loss

15,084.72\$15,084.72**Total Liabilities & Equity:**\$159,126.59