



Income Statement - Operating

Pleasant View Village

12/31/2025

Date: 1/12/2026

Time: 10:39 am

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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 | \$ 16,417.16 | \$ 15,000.00 | \$ 1,417.16 | \$186,082.22 | \$180,000.00 | \$ 6,082.22 | \$180,000.00 |
| 41001-00 Common Property Fee | 5,900.00 | 5,166.63 | 733.37 | 66,961.29 | 62,000.00 | 4,961.29 | 62,000.00 |
| 41002-00 Management Fee | 1,896.00 | 1,625.00 | 271.00 | 21,523.61 | 19,500.00 | 2,023.61 | 19,500.00 |
| 41003-00 Garbage Collection | 4,620.00 | 4,083.37 | 536.63 | 52,709.03 | 49,000.00 | 3,709.03 | 49,000.00 |
| 41100-00 Late Fee Income | 150.00 | 83.37 | 66.63 | 2,459.70 | 1,000.00 | 1,459.70 | 1,000.00 |
| 41104-00 Transfer Fee | 300.00 | 416.63 | (116.63) | 9,200.00 | 5,000.00 | 4,200.00 | 5,000.00 |
| 41105-00 NSF Fees | - | - | - | 50.00 | - | 50.00 | - |
| 41110-00 Fine Revenue | - | - | - | 275.00 | - | 275.00 | - |
| 41300-00 Miscellaneous Income | 88.00 | - | 88.00 | 1,880.14 | - | 1,880.14 | - |
| Total Income | \$ 29,371.16 | \$ 26,375.00 | \$ 2,996.16 | \$341,140.99 | \$316,500.00 | \$24,640.99 | \$316,500.00 |
| Total OPERATING INCOME | \$ 29,371.16 | \$ 26,375.00 | \$ 2,996.16 | \$341,140.99 | \$316,500.00 | \$ 24,640.99 | \$316,500.00 |
| OPERATING EXPENSE | | | | | | | |
| Operating Expenses | | | | | | | |
| 50000-00 Water Account 23071 | 27.60 | 18.37 | (9.23) | 309.71 | 220.00 | (89.71) | 220.00 |
| 50001-00 Water Account 23053 | - | 10.00 | 10.00 | - | 120.00 | 120.00 | 120.00 |
| 50002-00 Water Account 17676 | 39.60 | 83.37 | 43.77 | 473.14 | 1,000.00 | 526.86 | 1,000.00 |
| 50003-00 Water Account 21365 | 27.60 | 8.37 | (19.23) | 374.57 | 100.00 | (274.57) | 100.00 |
| 50004-00 Water Account 23070 | 55.20 | 8.37 | (46.83) | 607.64 | 100.00 | (507.64) | 100.00 |
| 50005-00 Water Account 23978 | 31.60 | - | (31.60) | 92.47 | - | (92.47) | - |
| 51000-00 Electricity - Street Lights | 777.77 | 458.37 | (319.40) | 5,463.61 | 5,500.00 | 36.39 | 5,500.00 |
| 51001-00 Electricity Account 2 | 60.46 | 54.13 | (6.33) | 596.61 | 650.00 | 53.39 | 650.00 |
| 51002-00 Electricity Account 3 | 49.62 | 50.00 | 0.38 | 651.02 | 600.00 | (51.02) | 600.00 |
| 53000-00 Lawncare/Landscape | 23,421.42 | 16,666.63 | (6,754.79) | 224,539.95 | 200,000.00 | (24,539.95) | 200,000.00 |
| 53010-00 Tree Trimming/Removal | 6,900.00 | 83.37 | (6,816.63) | 6,900.00 | 1,000.00 | (5,900.00) | 1,000.00 |
| 53011-00 Tree/Shrub Installation | 580.00 | - | (580.00) | 580.00 | - | (580.00) | - |
| 53060-00 Garbage Collection - Regular | 2,248.70 | 2,089.50 | (159.20) | 24,104.26 | 25,074.00 | 969.74 | 25,074.00 |
| 53065-00 Garbage Collection - Addtl | - | 58.37 | 58.37 | 700.00 | 700.00 | - | 700.00 |
| 53071-00 Pet Waste Cleanup Expense | - | 41.63 | 41.63 | - | 500.00 | 500.00 | 500.00 |
| 53100-00 Recreational Equipment | - | 208.37 | 208.37 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 53150-00 Repairs/Maint Supplies Expense | - | 166.63 | 166.63 | 258.37 | 2,000.00 | 1,741.63 | 2,000.00 |
| 53300-00 Community Improvement | - | 416.63 | 416.63 | 2,040.36 | 5,000.00 | 2,959.64 | 5,000.00 |
| 54100-00 Irrigation Expenses | - | - | - | 75.00 | - | (75.00) | - |
| 54200-00 Electrical Repairs/Maintenance | - | 83.37 | 83.37 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 54210-00 Replace Bulbs/Light Repairs | - | 333.37 | 333.37 | - | 4,000.00 | 4,000.00 | 4,000.00 |
| 54280-00 Signage Expenses | - | 83.37 | 83.37 | 3,974.00 | 1,000.00 | (2,974.00) | 1,000.00 |
| 54350-00 Fencing Expense | - | 125.00 | 125.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 54400-00 General Repairs and Maint | - | 208.37 | 208.37 | 1,200.00 | 2,500.00 | 1,300.00 | 2,500.00 |
| 54500-00 Pest Control | - | - | - | 2,099.89 | - | (2,099.89) | - |
| 56010-00 Dog Park | - | 41.63 | 41.63 | - | 500.00 | 500.00 | 500.00 |
| 56020-00 Amenity Area | - | 208.37 | 208.37 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 56025-00 Community Garden | - | 166.63 | 166.63 | 173.80 | 2,000.00 | 1,826.20 | 2,000.00 |
| Total Operating Expenses | \$ 34,219.57 | \$ 21,672.22 | (\$ 12,547.35) | \$275,214.40 | \$260,064.00 | (\$15,150.40) | \$260,064.00 |
| Management & General Expenses | | | | | | | |
| 60000-00 Insurance - General | - | 250.00 | 250.00 | 9,168.00 | 3,000.00 | (6,168.00) | 3,000.00 |
| 60100-00 Association Management Fee | 1,997.23 | 1,458.37 | (538.86) | 23,682.41 | 17,500.00 | (6,182.41) | 17,500.00 |
| 60103-00 Site Maintenance Manager | - | 500.00 | 500.00 | - | 6,000.00 | 6,000.00 | 6,000.00 |
| 60120-00 Office Expense - Copies & Printing | - | 16.63 | 16.63 | - | 200.00 | 200.00 | 200.00 |
| 60125-00 Office Expense - Postage | - | 12.50 | 12.50 | - | 150.00 | 150.00 | 150.00 |
| 60130-00 Office Expense - Supplies | - | 8.37 | 8.37 | 701.27 | 100.00 | (601.27) | 100.00 |
| 60131-00 Office Expense - Other | 154.19 | 250.00 | 95.81 | 1,771.90 | 3,000.00 | 1,228.10 | 3,000.00 |
| 60132-00 Web Hosting Service | - | 41.63 | 41.63 | 474.12 | 500.00 | 25.88 | 500.00 |
| 60160-00 Accounting & Audit Fees | - | 141.63 | 141.63 | 300.00 | 1,700.00 | 1,400.00 | 1,700.00 |
| 60170-00 Legal Fees | 300.00 | 33.37 | (266.63) | 7,397.50 | 400.00 | (6,997.50) | 400.00 |
| 60190-00 Community Relations/Special Events | 2,500.00 | 1,000.00 | (1,500.00) | 11,980.59 | 12,000.00 | 19.41 | 12,000.00 |
| 60191-00 Community Relations Manager | 600.00 | 1,000.00 | 400.00 | 10,450.00 | 12,000.00 | 1,550.00 | 12,000.00 |
| 60200-00 Advertising & Promotion | 153.65 | - | (153.65) | 153.65 | - | (153.65) | - |
| 67000-00 Reserve Contribution | 28.83 | 28.87 | 0.04 | 345.96 | 346.00 | 0.04 | 346.00 |



Income Statement - Operating

Pleasant View Village

12/31/2025

Date: 1/12/2026

Time: 10:39 am

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| Description | Current Period | | | Year-to-date | | | Annual Budget |
|--|----------------------|--------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Total Management & General Expenses | \$5,733.90 | \$4,741.37 | (\$992.53) | \$66,425.40 | \$56,896.00 | (\$9,529.40) | \$56,896.00 |
| Other Income | | | | | | | |
| 70000-00 Interest Income | (\$19.14) | (\$41.63) | (\$22.49) | (\$1,824.05) | (\$500.00) | \$1,324.05 | (\$500.00) |
| 70010-00 Other Income | 5.10 | - | (5.10) | (56.64) | - | 56.64 | - |
| Total Other Income | (\$14.04) | (\$41.63) | (\$27.59) | (\$1,880.69) | (\$500.00) | \$1,380.69 | (\$500.00) |
| Other Expenses | | | | | | | |
| 80002-00 Property Taxes | - | - | - | 2,443.00 | - | (2,443.00) | - |
| 80015-00 TN Annual Report Filing Fee | - | 3.37 | 3.37 | 20.95 | 40.00 | 19.05 | 40.00 |
| Total Other Expenses | \$- | \$3.37 | \$3.37 | \$2,463.95 | \$40.00 | (\$2,423.95) | \$40.00 |
| Total OPERATING EXPENSE | \$39,939.43 | \$26,375.33 | (\$13,564.10) | \$342,223.06 | \$316,500.00 | (\$25,723.06) | \$316,500.00 |
| Net Income: | (\$10,568.27) | (\$0.33) | (\$10,567.94) | (\$1,082.07) | \$0.00 | (\$1,082.07) | \$0.00 |



Income Statement Summary - Operating

Pleasant View Village

Fiscal Period: December 2025

Date: 1/12/2026

Time: 10:39 am

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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 | \$12,182.50 | \$15,582.80 | \$13,504.10 | \$15,789.85 | \$15,324.58 | \$16,062.13 | \$16,108.68 | \$16,229.83 | \$16,229.83 | \$16,325.38 | \$16,325.38 | \$16,417.16 | \$ 186,082.22 |
| 41001-00 Common Property Fee | 3,500.00 | 5,650.00 | 5,375.00 | 5,720.16 | 5,750.00 | 5,800.00 | 5,816.13 | 5,850.00 | 5,850.00 | 5,875.00 | 5,875.00 | 5,900.00 | 66,961.29 |
| 41002-00 Management Fee | 1,128.00 | 1,816.00 | 1,728.00 | 1,838.45 | 1,848.00 | 1,864.00 | 1,869.16 | 1,880.00 | 1,880.00 | 1,888.00 | 1,888.00 | 1,896.00 | 21,523.61 |
| 41003-00 Garbage Collection | 2,700.00 | 4,420.00 | 4,560.00 | 4,456.13 | 4,500.00 | 4,540.00 | 4,552.90 | 4,580.00 | 4,580.00 | 4,600.00 | 4,600.00 | 4,620.00 | 52,709.03 |
| 41100-00 Late Fee Income | 360.00 | 105.00 | 375.00 | 299.80 | 119.90 | 195.00 | 105.00 | 195.00 | 195.00 | 240.00 | 120.00 | 150.00 | 2,459.70 |
| 41104-00 Transfer Fee | 2,600.00 | 300.00 | 900.00 | 900.00 | 1,200.00 | 600.00 | 900.00 | 600.00 | 600.00 | 300.00 | - | 300.00 | 9,200.00 |
| 41105-00 NSF Fees | - | - | 25.00 | 25.00 | - | - | - | - | - | - | - | - | 50.00 |
| 41110-00 Fine Revenue | - | - | - | - | - | - | - | 275.00 | - | - | - | - | 275.00 |
| 41300-00 Miscellaneous Income | 88.00 | 88.00 | 912.14 | 88.00 | 88.00 | 88.00 | 88.00 | 88.00 | 88.00 | 88.00 | 88.00 | 88.00 | 1,880.14 |
| Total Income | 22,558.50 | 27,961.80 | 27,379.24 | 29,117.39 | 28,830.48 | 29,149.13 | 29,439.87 | 29,697.83 | 29,422.83 | 29,316.38 | 28,896.38 | 29,371.16 | 341,140.99 |
| Total OPERATING INCOME | 22,558.50 | 27,961.80 | 27,379.24 | 29,117.39 | 28,830.48 | 29,149.13 | 29,439.87 | 29,697.83 | 29,422.83 | 29,316.38 | 28,896.38 | 29,371.16 | 341,140.99 |
| OPERATING EXPENSE | | | | | | | | | | | | | |
| Operating Expenses | | | | | | | | | | | | | |
| 50000-00 Water Account 23071 | 24.59 | 24.59 | 24.59 | 24.59 | 30.48 | 24.59 | 25.27 | 25.27 | 25.27 | 25.27 | 27.60 | 27.60 | 309.71 |
| 50002-00 Water Account 17676 | 38.92 | 38.92 | 38.92 | 38.92 | 38.92 | 38.92 | 41.62 | 39.60 | 39.60 | 39.60 | 39.60 | 39.60 | 473.14 |
| 50003-00 Water Account 21365 | 26.92 | 26.92 | 26.92 | 26.92 | 28.89 | 26.92 | 27.60 | 56.91 | 43.77 | 27.60 | 27.60 | 27.60 | 374.57 |
| 50004-00 Water Account 23070 | 49.18 | 49.18 | 49.18 | 49.18 | 49.18 | 49.18 | 50.54 | 50.54 | 50.54 | 50.54 | 55.20 | 55.20 | 607.64 |
| 50005-00 Water Account 23978 | - | - | - | - | - | - | - | - | - | 29.27 | 31.60 | 31.60 | 92.47 |
| 51000-00 Electricity - Street Lights | 419.72 | 419.29 | 417.60 | 436.65 | 430.29 | 418.86 | 440.88 | 438.34 | 435.79 | 427.34 | 401.08 | 777.77 | 5,463.61 |
| 51001-00 Electricity Account 2 | 73.51 | 61.71 | 43.97 | 43.97 | 43.97 | 43.97 | 43.97 | 43.97 | 43.97 | 43.97 | 49.17 | 60.46 | 596.61 |
| 51002-00 Electricity Account 3 | 55.66 | 55.65 | 55.60 | 50.95 | 56.01 | 56.09 | 56.38 | 51.03 | 53.45 | 52.69 | 57.89 | 49.62 | 651.02 |
| 53000-00 Lawncare/Landscape | 11,659.00 | 11,659.00 | 15,138.58 | 15,601.41 | 19,854.41 | 15,421.41 | 18,356.92 | 16,150.42 | 20,281.42 | 29,389.42 | 27,606.54 | 23,421.42 | 224,539.95 |
| 53010-00 Tree Trimming/Removal | - | - | - | - | - | - | - | - | - | - | - | 6,900.00 | 6,900.00 |
| 53011-00 Tree/Shrub Installation | - | - | - | - | - | - | - | - | - | - | - | 580.00 | 580.00 |
| 53060-00 Garbage Collection - Regular | 2,089.00 | 34.20 | 2,110.11 | 2,125.45 | - | 4,230.25 | 2,302.88 | 2,228.80 | 2,237.47 | 2,248.70 | 2,248.70 | 2,248.70 | 24,104.26 |
| 53065-00 Garbage Collection - Add'l | 280.00 | - | 280.00 | - | 140.00 | - | - | - | - | - | - | - | 700.00 |
| 53150-00 Repairs/Maint Supplies Expense | - | - | - | - | - | - | - | - | - | - | 258.37 | - | 258.37 |
| 53300-00 Community Improvement | - | - | - | - | - | - | - | - | - | - | 2,040.36 | - | 2,040.36 |
| 54100-00 Irrigation Expenses | - | - | - | - | - | - | - | - | - | - | 75.00 | - | 75.00 |
| 54280-00 Signage Expenses | - | - | - | - | - | - | - | - | - | - | 3,974.00 | - | 3,974.00 |



Income Statement Summary - Operating

Pleasant View Village
Fiscal Period: December 2025

Date: 1/12/2026
Time: 10:39 am
Page: 2

| Account | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|--------------------|--------------------|-------------------|
| 54400-00 General Repairs and Maint | \$- | \$- | \$- | \$800.00 | \$- | \$- | \$- | \$- | \$- | \$- | \$400.00 | \$- | \$1,200.00 |
| 54500-00 Pest Control | - | - | - | - | - | - | - | - | 2,099.89 | - | - | - | 2,099.89 |
| 56025-00 Community Garden | - | - | - | - | - | - | - | - | 173.80 | - | - | - | 173.80 |
| Total Operating Expenses | 14,716.50 | 12,369.46 | 18,185.47 | 19,198.04 | 20,672.15 | 20,310.19 | 21,346.06 | 19,084.88 | 25,484.97 | 32,334.40 | 37,292.71 | 34,219.57 | 275,214.40 |
| Management & General Expenses | | | | | | | | | | | | | |
| 60000-00 Insurance - General | - | - | - | - | - | - | - | - | 9,168.00 | - | - | - | 9,168.00 |
| 60100-00 Association Management Fee | 1,930.24 | 1,947.25 | 1,947.25 | 1,947.25 | 1,963.52 | 1,963.52 | 1,997.23 | 1,997.23 | 1,997.23 | 1,997.23 | 1,997.23 | 1,997.23 | 23,682.41 |
| 60130-00 Office Expense - Supplies | - | - | - | - | - | - | - | - | 701.27 | - | - | - | 701.27 |
| 60131-00 Office Expense - Other | 305.31 | - | 141.15 | 139.01 | 279.16 | - | 143.77 | 149.84 | 151.71 | 154.19 | 153.57 | 154.19 | 1,771.90 |
| 60132-00 Web Hosting Service | - | - | - | - | - | - | - | - | - | - | 474.12 | - | 474.12 |
| 60160-00 Accounting & Audit Fees | - | - | 300.00 | - | - | - | - | - | - | - | - | - | 300.00 |
| 60170-00 Legal Fees | - | - | - | 280.00 | 680.00 | - | - | 90.00 | 1,522.50 | 440.00 | 4,085.00 | 300.00 | 7,397.50 |
| 60190-00 Community Relations/Special Events | - | - | - | 1,209.04 | 43.50 | 602.90 | 315.00 | - | 315.00 | 3,440.00 | 3,555.15 | 2,500.00 | 11,980.59 |
| 60191-00 Community Relations Manager | 400.00 | - | 600.00 | 1,500.00 | 2,700.00 | 900.00 | 600.00 | 750.00 | 900.00 | 900.00 | 600.00 | 600.00 | 10,450.00 |
| 60200-00 Advertising & Promotion | - | - | - | - | - | - | - | - | - | - | - | 153.65 | 153.65 |
| 67000-00 Reserve Contribution | - | - | - | 115.32 | 28.83 | 28.83 | 28.83 | 28.83 | 28.83 | 28.83 | 28.83 | 28.83 | 345.96 |
| Total Management & General Expenses | 2,635.55 | 1,947.25 | 2,988.40 | 5,190.62 | 5,695.01 | 3,495.25 | 3,084.83 | 3,015.90 | 14,784.54 | 6,960.25 | 10,893.90 | 5,733.90 | 66,425.40 |
| Other Income | | | | | | | | | | | | | |
| 70000-00 Interest Income | (16.83) | (15.30) | (17.05) | (1,103.68) | (16.72) | (17.35) | (546.43) | (16.49) | (18.11) | (17.47) | (19.48) | (19.14) | (1,824.05) |
| 70010-00 Other Income | 5.00 | (1.00) | (2.50) | 15.30 | 1.53 | (10.71) | 31.62 | (113.22) | (9.69) | (14.79) | 36.72 | 5.10 | (56.64) |
| Total Other Income | (11.83) | (16.30) | (19.55) | (1,088.38) | (15.19) | (28.06) | (514.81) | (129.71) | (27.80) | (32.26) | 17.24 | (14.04) | (1,880.69) |
| Other Expenses | | | | | | | | | | | | | |
| 80002-00 Property Taxes | - | - | - | 1,180.00 | - | - | - | - | 1,263.00 | - | - | - | 2,443.00 |
| 80015-00 TN Annual Report Filing Fee | - | - | 20.95 | - | - | - | - | - | - | - | - | - | 20.95 |
| Total Other Expenses | - | - | 20.95 | 1,180.00 | - | - | - | - | 1,263.00 | - | - | - | 2,463.95 |
| Total OPERATING EXPENSE | 17,340.22 | 14,300.41 | 21,175.27 | 24,480.28 | 26,351.97 | 23,777.38 | 23,916.08 | 21,971.07 | 41,504.71 | 39,262.39 | 48,203.85 | 39,939.43 | 342,223.06 |
| Net Income: | 5,218.28 | 13,661.39 | 6,203.97 | 4,637.11 | 2,478.51 | 5,371.75 | 5,523.79 | 7,726.76 | (12,081.88) | (9,946.01) | (19,307.47) | (10,568.27) | (1,082.07) |

**Balance Sheet - Operating**Pleasant View Village
End Date: 12/31/2025

Date: 1/12/2026

Time: 10:39 am

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Assets

| | |
|---|-------------|
| 10-1000-00 Popular Bank Operating Account | \$33,835.21 |
| 10-10100-00 Popular Bank Reserve Account | 54,465.99 |
| 10-10200-00 United Community - 1125 | 952.47 |
| 10-10400-00 Pinnacle/Raymond James CD | 51,675.70 |
| 10-11000-00 Accounts Receivable | 5,323.37 |
| 10-11600-00 Electric Deposit | 250.00 |
| 10-11610-00 Water Deposit | 50.00 |

Total Assets:\$146,552.74**Liabilities & Equity**

Liabilities

| | |
|---------------------------------------|-----------|
| 20-20000-00 Accounts Payable | 1,900.00 |
| 20-20050-00 Prepaid Owner Assessments | 28,694.69 |

Total Liabilities:

\$30,594.69

Equity

| | |
|--------------------------------------|------------|
| 30-31000-00 Retained Earnings | 116,694.16 |
| 30-39000-00 Offset Reserve Transfers | 345.96 |

Total Equity:

\$117,040.12

Net Income Gain / Loss

(1,082.07)(\$1,082.07)**Total Liabilities & Equity:**\$146,552.74