Income Statement - Operating

Pleasant View Village

05/31/2026

Date: 6/10/2026
Time: 5:18 pm

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	$ 16,338.74	$ 16,650.00	($ 311.26)	$ 80,910.99	$ 83,250.00	($ 2,339.01)	$199,800.00
41001-00 Common Property Fee	5,850.00	5,983.33	(133.33)	28,907.26	29,916.65	(1,009.39)	71,800.00
41002-00 Management Fee	1,880.00	1,950.00	(70.00)	9,290.32	9,750.00	(459.68)	23,400.00
41003-00 Garbage Collection	4,600.00	4,666.67	(66.67)	22,705.81	23,333.35	(627.54)	56,000.00
41100-00 Late Fee Income	275.00	-	275.00	1,145.00	-	1,145.00	-
41102-00 Legal Fees Reimbursement	-	-	-	312.50	-	312.50	-
41104-00 Transfer Fee	1,200.00	250.00	950.00	5,500.00	1,250.00	4,250.00	3,000.00
41105-00 NSF Fees	25.00	-	25.00	50.00	-	50.00	-
Total Income	$ 30,168.74	$ 29,500.00	$ 668.74	$148,821.88	$147,500.00	$1,321.88	$354,000.00
Total OPERATING INCOME	**$ 30,168.74**	**$ 29,500.00**	**$ 668.74**	**$148,821.88**	**$147,500.00**	**$ 1,321.88**	**$354,000.00**
OPERATING EXPENSE							
Operating Expenses							
50000-00 Water Account 23071	36.41	25.00	(11.41)	146.81	125.00	(21.81)	300.00
50001-00 Water Account 23053	-	4.17	4.17	-	20.85	20.85	50.00
50002-00 Water Account 17676	58.81	58.33	(0.48)	217.21	291.65	74.44	700.00
50003-00 Water Account 21365	30.35	25.00	(5.35)	140.75	125.00	(15.75)	300.00
50004-00 Water Account 23070	60.70	37.50	(23.20)	281.50	187.50	(94.00)	450.00
50005-00 Water Account 23978	34.35	33.33	(1.02)	160.75	166.65	5.90	400.00
51000-00 Electricity - Street Lights	450.62	458.33	7.71	2,166.30	2,291.65	125.35	5,500.00
51001-00 Electricity Account 2	44.07	58.33	14.26	270.91	291.65	20.74	700.00
51002-00 Electricity Account 3	55.70	58.33	2.63	275.84	291.65	15.81	700.00
53000-00 Lawncare/Landscape	16,274.68	19,583.33	3,308.65	122,236.67	97,916.65	(24,320.02)	235,000.00
53010-00 Tree Trimming/Removal	-	62.50	62.50	-	312.50	312.50	750.00
53060-00 Garbage Collection - Regular	4,675.60	2,083.33	(2,592.27)	13,766.97	10,416.65	(3,350.32)	25,000.00
53065-00 Garbage Collection - Addt'l	-	55.00	55.00	-	275.00	275.00	660.00
53071-00 Pet Waste Cleanup Expense	-	16.67	16.67	145.00	83.35	(61.65)	200.00
53100-00 Recreational Equipment	-	83.33	83.33	-	416.65	416.65	1,000.00
53150-00 Repairs/Maint Supplies Expense	-	83.33	83.33	-	416.65	416.65	1,000.00
53300-00 Community Improvement	-	383.33	383.33	-	1,916.65	1,916.65	4,600.00
54100-00 Irrigation Expenses	-	-	-	110.00	-	(110.00)	-
54200-00 Electrical Repairs/Maintenance	-	41.67	41.67	-	208.35	208.35	500.00
54210-00 Replace Bulbs/Light Repairs	-	100.00	100.00	1,299.52	500.00	(799.52)	1,200.00
54280-00 Signage Expenses	-	41.67	41.67	-	208.35	208.35	500.00
54350-00 Fencing Expense	150.00	41.67	(108.33)	150.00	208.35	58.35	500.00
54400-00 General Repairs and Maint	-	125.00	125.00	1,545.62	625.00	(920.62)	1,500.00
54500-00 Pest Control	-	200.00	200.00	-	1,000.00	1,000.00	2,400.00
56010-00 Dog Park	61.25	33.33	(27.92)	61.25	166.65	105.40	400.00
56020-00 Amenity Area	-	166.67	166.67	-	833.35	833.35	2,000.00
56025-00 Community Garden	-	83.33	83.33	-	416.65	416.65	1,000.00
Total Operating Expenses	$ 21,932.54	$ 23,942.48	$ 2,009.94	$142,975.10	$119,712.40	($23,262.70)	$287,310.00
Management & General Expenses							
60000-00 Insurance - General	-	916.67	916.67	-	4,583.35	4,583.35	11,000.00
60100-00 Association Management Fee	2,120.93	1,833.33	(287.60)	10,520.39	9,166.65	(1,353.74)	22,000.00
60120-00 Office Expense - Copies & Printing	-	8.33	8.33	-	41.65	41.65	100.00
60125-00 Office Expense - Postage	-	8.33	8.33	-	41.65	41.65	100.00
60130-00 Office Expense - Supplies	-	8.33	8.33	-	41.65	41.65	100.00
60131-00 Office Expense - Other	147.36	166.67	19.31	911.82	833.35	(78.47)	2,000.00
60132-00 Web Hosting Service	-	41.67	41.67	-	208.35	208.35	500.00
60160-00 Accounting & Audit Fees	-	83.33	83.33	273.71	416.65	142.94	1,000.00
60170-00 Legal Fees	52.00	83.33	31.33	312.50	416.65	104.15	1,000.00
60190-00 Community Relations/Special Events	-	1,250.00	1,250.00	-	6,250.00	6,250.00	15,000.00
60191-00 Community Relations Manager	1,100.00	1,000.00	(100.00)	6,600.00	5,000.00	(1,600.00)	12,000.00
67000-00 Reserve Contribution	166.67	166.67	-	833.35	833.35	-	2,000.00
Total Management & General Expenses	$ 3,586.96	$ 5,566.66	$ 1,979.70	$ 19,451.77	$ 27,833.30	$8,381.53	$ 66,800.00
Other Income							
70000-00 Interest Income	(14.85)	(164.49)	(149.64)	(1,680.09)	(822.45)	857.64	(1,973.91)
70010-00 Other Income	-	3.33	3.33	58.14	16.65	(41.49)	40.00

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
Total Other Income	($14.85)	($161.16)	($146.31)	($1,621.95)	($805.80)	$816.15	($1,933.91)
Other Expenses							
80002-00 Property Taxes	$-	$104.17	$104.17	$-	$520.85	$520.85	$1,250.00
80015-00 TN Annual Report Filing Fee	-	3.33	3.33	20.49	16.65	(3.84)	40.00
Total Other Expenses	$-	$107.50	$107.50	$20.49	$537.50	$517.01	$1,290.00
Total OPERATING EXPENSE	**$25,504.65**	**$29,455.48**	**$3,950.83**	**$160,825.41**	**$147,277.40**	**($13,548.01)**	**$353,466.09**
Net Income:	**$4,664.09**	**$44.52**	**$4,619.57**	**($12,003.53)**	**$222.60**	**($12,226.13)**	**$533.91**

Income Statement Summary - Operating		
Pleasant View Village	Date:	6/10/2026
Fiscal Period: May 2026	Time:	5:18 pm
	Page:	1

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	$16,248.79	$16,338.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,910.99
41001-00 Common Property Fee	5,725.00	5,753.23	5,775.00	5,804.03	5,850.00	-	-	-	-	-	-	-	28,907.26
41002-00 Management Fee	1,840.00	1,849.03	1,856.00	1,865.29	1,880.00	-	-	-	-	-	-	-	9,290.32
41003-00 Garbage Collection	4,482.58	4,500.00	4,560.00	4,563.23	4,600.00	-	-	-	-	-	-	-	22,705.81
41100-00 Late Fee Income	225.00	225.00	225.00	195.00	275.00	-	-	-	-	-	-	-	1,145.00
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	-	-	-	-	-	-	-	5,500.00
41105-00 NSF Fees	-	-	25.00	-	25.00	-	-	-	-	-	-	-	50.00
Total Income	**31,401.62**	**29,527.24**	**28,435.44**	**29,288.84**	**30,168.74**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**148,821.88**
Total OPERATING INCOME	**31,401.62**	**29,527.24**	**28,435.44**	**29,288.84**	**30,168.74**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**148,821.88**
OPERATING EXPENSE													
Operating Expenses													
50000-00 Water Account 23071	27.60	27.60	27.60	27.60	36.41	-	-	-	-	-	-	-	146.81
50002-00 Water Account 17676	39.60	39.60	39.60	39.60	58.81	-	-	-	-	-	-	-	217.21
50003-00 Water Account 21365	27.60	27.60	27.60	27.60	30.35	-	-	-	-	-	-	-	140.75
50004-00 Water Account 23070	55.20	55.20	55.20	55.20	60.70	-	-	-	-	-	-	-	281.50
50005-00 Water Account 23978	31.60	31.60	31.60	31.60	34.35	-	-	-	-	-	-	-	160.75
51000-00 Electricity - Street Lights	410.82	417.17	420.55	467.14	450.62	-	-	-	-	-	-	-	2,166.30
51001-00 Electricity Account 2	77.47	61.23	44.07	44.07	44.07	-	-	-	-	-	-	-	270.91
51002-00 Electricity Account 3	54.53	54.70	54.79	56.12	55.70	-	-	-	-	-	-	-	275.84
53000-00 Lawncare/Landscape	17,021.20	15,421.42	35,044.69	38,474.68	16,274.68	-	-	-	-	-	-	-	122,236.67
53060-00 Garbage Collection - Regular	2,253.51	2,258.65	2,278.19	2,301.02	4,675.60	-	-	-	-	-	-	-	13,766.97
53071-00 Pet Waste Cleanup Expense	-	145.00	-	-	-	-	-	-	-	-	-	-	145.00
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	-	-	-	-	-	-	-	150.00
54400-00 General Repairs and Maint	-	-	1,545.62	-	-	-	-	-	-	-	-	-	1,545.62
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**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**142,975.10**

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Management & General Expenses													
60100-00 Association Management Fee	$2,078.80	$2,078.80	$2,120.93	$2,120.93	$2,120.93	$-	$-	$-	$-	$-	$-	$-	$10,520.39
60131-00 Office Expense - Other	155.17	152.94	307.14	149.21	147.36	-	-	-	-	-	-	-	911.82
60160-00 Accounting & Audit Fees	-	-	273.71	-	-	-	-	-	-	-	-	-	273.71
60170-00 Legal Fees	-	-	-	260.50	52.00	-	-	-	-	-	-	-	312.50
60191-00 Community Relations Manager	1,000.00	1,500.00	1,500.00	1,500.00	1,100.00	-	-	-	-	-	-	-	6,600.00
67000-00 Reserve Contribution	166.67	166.67	166.67	166.67	166.67	-	-	-	-	-	-	-	833.35
Total Management & General Expenses	**3,400.64**	**3,898.41**	**4,368.45**	**4,197.31**	**3,586.96**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**19,451.77**
Other Income													
70000-00 Interest Income	(14.15)	(13.32)	(15.34)	(1,622.43)	(14.85)	-	-	-	-	-	-	-	(1,680.09)
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)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,621.95)**
Other Expenses													
80015-00 TN Annual Report Filing Fee	-	-	20.49	-	-	-	-	-	-	-	-	-	20.49
Total Other Expenses	**-**	**-**	**20.49**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20.49**
Total OPERATING EXPENSE	**23,407.55**	**22,436.59**	**44,727.19**	**44,749.43**	**25,504.65**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**160,825.41**
Net Income:	**7,994.07**	**7,090.65**	**(16,291.75)**	**(15,460.59)**	**4,664.09**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(12,003.53)**

Balance Sheet - Operating		
Pleasant View Village	**Date:**	**6/10/2026**
End Date: 05/31/2026	**Time:**	**5:18 pm**
	Page:	**1**

Assets		
10-10000-00 Popular Bank Operating Account	$16,145.95	
10-10100-00 Popular Bank Reserve Account	55,366.54	
10-10200-00 United Community - 1125	952.47	
10-10400-00 Pinnacle/Raymond James CD	53,227.31	
10-11000-00 Accounts Receivable	7,282.42	
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:		**$133,423.44**
Liabilities & Equity		
Liabilities		
20-20000-00 Accounts Payable	224.44	
20-20050-00 Prepaid Owner Assessments	28,411.13	
Total Liabilities:		$28,635.57
Equity		
30-31000-00 Retained Earnings	115,612.09	
30-39000-00 Offset Reserve Transfers	1,179.31	
Total Equity:		$116,791.40
Net Income Gain / Loss	(12,003.53)	
		($12,003.53)
Total Liabilities & Equity:		**$133,423.44**