

Dear Decora Park Board of Directors,

Enclosed is your December 2021 financial report package. As a supplement to the information contained within this report, below you'll find a brief executive summary. The financial package information reflects reporting through December 31, 2021.

Balance Sheet		
Account	Balance	Notes and Recommended Board Action
Operating Cash	\$42,271.69	
Reserve Cash	\$42,497.45	
Delinquency	\$5,165.36	
Prepaid Balances	\$14,183.89	
Net Income or Loss	\$25,463.99	

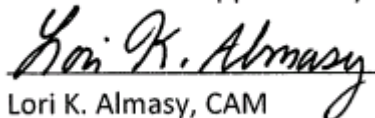
This next area is where we will report any item that is **OVER only for the month in which we are reporting**. This will not reflect the amounts that are over budget for the year or year to date

Income Statement				
GL Acct #	GL Description	Budgeted	Actual	Explanation of Variance
GL #5035	Decorations	\$250.00	\$2,911.53	Holiday lighting balance
GL #5090	Office Supplies	\$250.00	\$1,206.20	Two months, includes statements and budget letters
GL #5210	Printing/Copying	\$104.00	\$569.50	Two months, includes statements and budget letters
GL #5215	Postage	\$83.00	\$473.40	Two months, includes postage for statements and budget letters
GL #6000	Electric Service	\$167.00	\$344.50	Two months
GL #6110	Landscape Rep & Maint.	\$416.00	\$2,370.00	Trail & pond cleanup, rem and replace tree
GL #6140	Mowing & Edging	\$0.00	\$620.00	November lawn, garbage

As always, please contact me with any questions you may have regarding the enclosed information or any other matters related to your community. Thank you for allowing us the opportunity to provide management services for your Association.

Sincerely,

Reviewed and Approved by:

  
Lori K. Almas, CAM

# Balance Sheet Report

## Decora Park

As of December 31, 2021

	<u>Operating</u>	<u>Reserves</u>	<u>Others</u>	<u>Total</u>
<b><u>Assets</u></b>				
<b>Operating Funds</b>				
1000 - CIT OPER #3597	41,271.69	0.00	0.00	41,271.69
1220 - Petty Cash	1,000.00	0.00	0.00	1,000.00
<b>Total Operating Funds</b>	<b>42,271.69</b>	<b>0.00</b>	<b>0.00</b>	<b>42,271.69</b>
<b>Reserve Funds</b>				
1325 - CIT RSRV #2586	0.00	42,497.45	0.00	42,497.45
<b>Total Reserve Funds</b>	<b>0.00</b>	<b>42,497.45</b>	<b>0.00</b>	<b>42,497.45</b>
<b>Accounts Receivable</b>				
1510 - Maintenance Fees Receivable	5,165.36	0.00	0.00	5,165.36
<b>Total Accounts Receivable</b>	<b>5,165.36</b>	<b>0.00</b>	<b>0.00</b>	<b>5,165.36</b>
<b>Other Current Assets</b>				
1799 - Clearing Account	(342.23)	0.00	0.00	(342.23)
<b>Total Other Current Assets</b>	<b>(342.23)</b>	<b>0.00</b>	<b>0.00</b>	<b>(342.23)</b>
<b>Total Assets</b>	<b>47,094.82</b>	<b>42,497.45</b>	<b>0.00</b>	<b>89,592.27</b>
<b><u>Liabilities</u></b>				
<b>Accounts Payable</b>				
2025 - Transfer Fee Payable	500.00	0.00	0.00	500.00
<b>Total Accounts Payable</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>
<b>Accrued Expenses</b>				
2395 - Other Accrued Expenses	2,377.64	0.00	0.00	2,377.64
<b>Total Accrued Expenses</b>	<b>2,377.64</b>	<b>0.00</b>	<b>0.00</b>	<b>2,377.64</b>
<b>Prepaid Assessments</b>				
2550 - Prepaid Assessments	14,183.89	0.00	0.00	14,183.89
<b>Total Prepaid Assessments</b>	<b>14,183.89</b>	<b>0.00</b>	<b>0.00</b>	<b>14,183.89</b>

## Balance Sheet Report

### Decora Park

As of December 31, 2021

	<u>Operating</u>	<u>Reserves</u>	<u>Others</u>	<u>Total</u>
<b><u>Liabilities</u></b>				
<b>Other Liabilities</b>				
2026 - New Account Setup Fee	225.00	0.00	0.00	225.00
<b>Total Other Liabilities</b>	<b>225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>225.00</b>
<b>Total Liabilities</b>	<b>17,286.53</b>	<b>0.00</b>	<b>0.00</b>	<b>17,286.53</b>
<b><u>Owners' Equity</u></b>				
<b>Owners Equity - Prior Years</b>				
3000 - Owners Equity - Prior Years	18,437.77	0.00	0.00	18,437.77
<b>Total Owners Equity - Prior Years</b>	<b>18,437.77</b>	<b>0.00</b>	<b>0.00</b>	<b>18,437.77</b>
<b>Capital Reserves - Prior Years</b>				
3102 - Repair & Replacement Reserve - Prior Yrs	0.00	28,403.98	0.00	28,403.98
<b>Total Capital Reserves - Prior Years</b>	<b>0.00</b>	<b>28,403.98</b>	<b>0.00</b>	<b>28,403.98</b>
<b>Total Owners' Equity</b>	<b>18,437.77</b>	<b>28,403.98</b>	<b>0.00</b>	<b>46,841.75</b>
<b>Net Income / (Loss)</b>	<b>11,370.52</b>	<b>14,093.47</b>	<b>0.00</b>	<b>25,463.99</b>
<b>Total Liabilities and Equity</b>	<b>47,094.82</b>	<b>42,497.45</b>	<b>0.00</b>	<b>89,592.27</b>

# Balance Sheet Report

## Decora Park

As of December 31, 2021

	<u>Balance Dec 31, 2021</u>	<u>Balance Nov 30, 2021</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Operating Funds</b>			
1000 - CIT OPER #3597	41,271.69	39,425.08	1,846.61
1220 - Petty Cash	1,000.00	1,000.00	0.00
<b>Total Operating Funds</b>	<b>42,271.69</b>	<b>40,425.08</b>	<b>1,846.61</b>
<b>Reserve Funds</b>			
1325 - CIT RSRV #2586	42,497.45	41,322.10	1,175.35
<b>Total Reserve Funds</b>	<b>42,497.45</b>	<b>41,322.10</b>	<b>1,175.35</b>
<b>Accounts Receivable</b>			
1510 - Maintenance Fees Receivable	5,165.36	5,307.39	(142.03)
<b>Total Accounts Receivable</b>	<b>5,165.36</b>	<b>5,307.39</b>	<b>(142.03)</b>
<b>Other Current Assets</b>			
1799 - Clearing Account	(342.23)	341.96	(684.19)
<b>Total Other Current Assets</b>	<b>(342.23)</b>	<b>341.96</b>	<b>(684.19)</b>
<b>Total Assets</b>	<b>89,592.27</b>	<b>87,396.53</b>	<b>2,195.74</b>
<b><u>Liabilities</u></b>			
<b>Accounts Payable</b>			
2025 - Transfer Fee Payable	500.00	250.00	250.00
<b>Total Accounts Payable</b>	<b>500.00</b>	<b>250.00</b>	<b>250.00</b>
<b>Accrued Expenses</b>			
2395 - Other Accrued Expenses	2,377.64	0.00	2,377.64
<b>Total Accrued Expenses</b>	<b>2,377.64</b>	<b>0.00</b>	<b>2,377.64</b>

## Balance Sheet Report

### Decora Park

As of December 31, 2021

	<u>Balance Dec 31, 2021</u>	<u>Balance Nov 30, 2021</u>	<u>Change</u>
<b><u>Liabilities</u></b>			
<b>Prepaid Assessments</b>			
2550 - Prepaid Assessments	14,183.89	4,221.20	9,962.69
<b>Total Prepaid Assessments</b>	<b>14,183.89</b>	<b>4,221.20</b>	<b>9,962.69</b>
<b>Other Liabilities</b>			
2026 - New Account Setup Fee	225.00	300.00	(75.00)
<b>Total Other Liabilities</b>	<b>225.00</b>	<b>300.00</b>	<b>(75.00)</b>
<b>Total Liabilities</b>	<b>17,286.53</b>	<b>4,771.20</b>	<b>12,515.33</b>
<b><u>Owners' Equity</u></b>			
<b>Owners Equity - Prior Years</b>			
3000 - Owners Equity - Prior Years	18,437.77	18,437.77	0.00
<b>Total Owners Equity - Prior Years</b>	<b>18,437.77</b>	<b>18,437.77</b>	<b>0.00</b>
<b>Capital Reserves - Prior Years</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	28,403.98	28,403.98	0.00
<b>Total Capital Reserves - Prior Years</b>	<b>28,403.98</b>	<b>28,403.98</b>	<b>0.00</b>
<b>Total Owners' Equity</b>	<b>46,841.75</b>	<b>46,841.75</b>	<b>0.00</b>
<b>Net Income / (Loss)</b>	<b>25,463.99</b>	<b>35,783.58</b>	<b>(10,319.59)</b>
<b>Total Liabilities and Equity</b>	<b>89,592.27</b>	<b>87,396.53</b>	<b>2,195.74</b>

**Cash Flow Report  
Decora Park  
1000 - CIT OPER #3597**

December 01, 2021 thru December 31, 2021

<b>Beginning Balance - December 01, 2021</b>		<b>\$39,425.08</b>
<b>Cash Receipts</b>		
Homeowner Payments	11,262.69	
	<hr/>	
<b>Total Cash Receipts:</b>		<b>11,262.69</b>
<b>Cash Disbursements</b>		
Expenditures	(9,872.47)	
	<hr/>	
<b>Total Cash Disbursements:</b>		<b>(9,872.47)</b>
<b>Misc General Ledger Transactions</b>		
INTEREST EARNED CAB #3597 12-31-2021	1.49	
Deposit per Bank Statement 12/08/2021	454.90	
	<hr/>	
<b>Total Misc General Ledger Transactions:</b>		<b>456.39</b>
		<hr/>
<b>Ending Balance - December 31, 2021</b>		<b>\$41,271.69</b>
		<hr/> <hr/>

**Cash Flow Report  
Decora Park  
1220 - Petty Cash**

December 01, 2021 thru December 31, 2021

<b>Beginning Balance - December 01, 2021</b>		<b>\$1,000.00</b>
<b>Account Activity</b>		
No Activity this period	0.00	
	<hr/>	
<b>Total Account Activity:</b>		<b>0.00</b>
		<hr/>
<b>Ending Balance - December 31, 2021</b>		<b>\$1,000.00</b>
		<hr/> <hr/>

**Cash Flow Report  
Decora Park  
1325 - CIT RSRV #2586**

December 01, 2021 thru December 31, 2021

<b>Beginning Balance - December 01, 2021</b>		<b>\$41,322.10</b>
<b>Cash Disbursements</b>		
Expenditures	1,170.00	
	<hr/>	
<b>Total Cash Disbursements:</b>		<b>1,170.00</b>
<b>Misc General Ledger Transactions</b>		
INTEREST EARNED CAB #2586 12-31-2021	5.35	
	<hr/>	
<b>Total Misc General Ledger Transactions:</b>		<b>5.35</b>
		<hr/>
<b>Ending Balance - December 31, 2021</b>		<b>\$42,497.45</b>
		<hr/> <hr/>



# Income Statement Report

## Decora Park

### Operating

December 01, 2021 thru December 31, 2021

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Assessment Income</b>								
4000 - Association Fees	(46.58)	0.00	(46.58)	101,261.88	93,600.00	7,661.88	93,600.00	(7,661.88)
4025 - Reserve Assessments	(68.71)	0.00	(68.71)	821.81	0.00	821.81	0.00	(821.81)
4030 - Special Assessments	0.00	0.00	0.00	51.29	0.00	51.29	0.00	(51.29)
4070 - Maintenance Bill-Backs	0.00	0.00	0.00	25.00	0.00	25.00	0.00	(25.00)
4120 - Initial Contribution	(114.00)	0.00	(114.00)	3,144.00	0.00	3,144.00	0.00	(3,144.00)
<b>Total Assessment Income</b>	<b>(229.29)</b>	<b>0.00</b>	<b>(229.29)</b>	<b>105,303.98</b>	<b>93,600.00</b>	<b>11,703.98</b>	<b>93,600.00</b>	<b>(11,703.98)</b>
<b>Collections Income</b>								
4700 - Collection Processing Fees	0.00	0.00	0.00	650.00	0.00	650.00	0.00	(650.00)
4710 - Late Fees & Interest	0.00	0.00	0.00	75.00	0.00	75.00	0.00	(75.00)
4720 - Legal Reimbursements	982.97	0.00	982.97	6,136.61	0.00	6,136.61	0.00	(6,136.61)
<b>Total Collections Income</b>	<b>982.97</b>	<b>0.00</b>	<b>982.97</b>	<b>6,861.61</b>	<b>0.00</b>	<b>6,861.61</b>	<b>0.00</b>	<b>(6,861.61)</b>
<b>Other Income</b>								
4810 - Compliance Fines	0.00	0.00	0.00	650.00	0.00	650.00	0.00	(650.00)
4835 - Miscellaneous Income	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	(1,000.00)
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,650.00</b>	<b>0.00</b>	<b>1,650.00</b>	<b>0.00</b>	<b>(1,650.00)</b>
<b>Investment Income</b>								
4900 - Interest Earned - Operating Accounts	1.49	0.00	1.49	20.28	0.00	20.28	0.00	(20.28)
<b>Total Investment Income</b>	<b>1.49</b>	<b>0.00</b>	<b>1.49</b>	<b>20.28</b>	<b>0.00</b>	<b>20.28</b>	<b>0.00</b>	<b>(20.28)</b>
<b>Total Operating Income</b>	<b>755.17</b>	<b>0.00</b>	<b>755.17</b>	<b>113,835.87</b>	<b>93,600.00</b>	<b>20,235.87</b>	<b>93,600.00</b>	<b>(20,235.87)</b>
<b><u>Expense</u></b>								
<b>Administrative</b>								
5035 - Decorations	2,911.53	250.00	2,661.53	6,487.06	3,000.00	3,487.06	3,000.00	(3,487.06)
5090 - Office Supplies	1,206.20	250.00	956.20	4,318.91	3,000.00	1,318.91	3,000.00	(1,318.91)
5210 - Printing/Copying	569.50	104.00	465.50	1,730.60	1,250.00	480.60	1,250.00	(480.60)
5215 - Postage	473.40	83.00	390.40	1,504.24	1,000.00	504.24	1,000.00	(504.24)

# Income Statement Report

## Decora Park

### Operating

December 01, 2021 thru December 31, 2021

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Administrative</b>								
6300 - Fees & Permits	0.00	8.00	(8.00)	80.00	100.00	(20.00)	100.00	20.00
7000 - Accounting/Audit	0.00	0.00	0.00	1,190.00	500.00	690.00	500.00	(690.00)
7020 - Legal	50.00	167.00	(117.00)	4,743.76	2,000.00	2,743.76	2,000.00	(2,743.76)
<b>Total Administrative</b>	<b>5,210.63</b>	<b>862.00</b>	<b>4,348.63</b>	<b>20,054.57</b>	<b>10,850.00</b>	<b>9,204.57</b>	<b>10,850.00</b>	<b>(9,204.57)</b>
<b>Communications</b>								
5200 - Community Events	0.00	182.00	(182.00)	2,389.22	2,185.00	204.22	2,185.00	(204.22)
<b>Total Communications</b>	<b>0.00</b>	<b>182.00</b>	<b>(182.00)</b>	<b>2,389.22</b>	<b>2,185.00</b>	<b>204.22</b>	<b>2,185.00</b>	<b>(204.22)</b>
<b>Insurance</b>								
5405 - Insurance Claims	0.00	0.00	0.00	(179.17)	0.00	(179.17)	0.00	179.17
5445 - General Liability Insurance Premiums	0.00	483.00	(483.00)	6,361.00	5,800.00	561.00	5,800.00	(561.00)
<b>Total Insurance</b>	<b>0.00</b>	<b>483.00</b>	<b>(483.00)</b>	<b>6,181.83</b>	<b>5,800.00</b>	<b>381.83</b>	<b>5,800.00</b>	<b>(381.83)</b>
<b>Utilities</b>								
6000 - Electric Service	344.50	167.00	177.50	1,593.45	2,000.00	(406.55)	2,000.00	406.55
6025 - Water Service	376.54	479.00	(102.46)	4,673.80	5,750.00	(1,076.20)	5,750.00	1,076.20
<b>Total Utilities</b>	<b>721.04</b>	<b>646.00</b>	<b>75.04</b>	<b>6,267.25</b>	<b>7,750.00</b>	<b>(1,482.75)</b>	<b>7,750.00</b>	<b>1,482.75</b>
<b>Landscaping</b>								
6110 - Landscape Repair & Maintenance	2,370.00	416.00	1,954.00	11,454.00	5,000.00	6,454.00	5,000.00	(6,454.00)
6125 - Lawn Fertilizer	0.00	165.00	(165.00)	1,955.00	1,975.00	(20.00)	1,975.00	20.00
6140 - Mowing & Edging	620.00	0.00	620.00	10,245.00	10,000.00	245.00	10,000.00	(245.00)
6200 - Irrigation Repair & Maintenance	0.00	167.00	(167.00)	1,680.00	2,000.00	(320.00)	2,000.00	320.00
<b>Total Landscaping</b>	<b>2,990.00</b>	<b>748.00</b>	<b>2,242.00</b>	<b>25,334.00</b>	<b>18,975.00</b>	<b>6,359.00</b>	<b>18,975.00</b>	<b>(6,359.00)</b>
<b>Contracted Services</b>								
6442 - Snow Removal Services	520.00	1,250.00	(730.00)	2,975.00	5,000.00	(2,025.00)	5,000.00	2,025.00
<b>Total Contracted Services</b>	<b>520.00</b>	<b>1,250.00</b>	<b>(730.00)</b>	<b>2,975.00</b>	<b>5,000.00</b>	<b>(2,025.00)</b>	<b>5,000.00</b>	<b>2,025.00</b>
<b>Repair &amp; Maintenance</b>								
6530 - Front Entrance Areas and Gazebo	0.00	0.00	0.00	4,802.12	4,000.00	802.12	4,000.00	(802.12)

# Income Statement Report

## Decora Park

### Operating

December 01, 2021 thru December 31, 2021

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Repair &amp; Maintenance</b>								
6640 - Lighting / Exterior	0.00	125.00	(125.00)	0.00	1,500.00	(1,500.00)	1,500.00	1,500.00
6750 - Salt Supplies / Ice Melt	320.00	1,200.00	(880.00)	2,485.34	6,000.00	(3,514.66)	6,000.00	3,514.66
<b>Total Repair &amp; Maintenance</b>	<b>320.00</b>	<b>1,325.00</b>	<b>(1,005.00)</b>	<b>7,287.46</b>	<b>11,500.00</b>	<b>(4,212.54)</b>	<b>11,500.00</b>	<b>4,212.54</b>
<b>Professional Services</b>								
7040 - Management Fees	1,318.44	1,458.00	(139.56)	17,936.02	17,500.00	436.02	17,500.00	(436.02)
<b>Total Professional Services</b>	<b>1,318.44</b>	<b>1,458.00</b>	<b>(139.56)</b>	<b>17,936.02</b>	<b>17,500.00</b>	<b>436.02</b>	<b>17,500.00</b>	<b>(436.02)</b>
<b>Other Expenses</b>								
9105 - Reserve Contribution Expense	1,170.00	1,170.00	0.00	14,040.00	14,040.00	0.00	14,040.00	0.00
<b>Total Other Expenses</b>	<b>1,170.00</b>	<b>1,170.00</b>	<b>0.00</b>	<b>14,040.00</b>	<b>14,040.00</b>	<b>0.00</b>	<b>14,040.00</b>	<b>0.00</b>
<b>Total Operating Expense</b>	<b>12,250.11</b>	<b>8,124.00</b>	<b>4,126.11</b>	<b>102,465.35</b>	<b>93,600.00</b>	<b>8,865.35</b>	<b>93,600.00</b>	<b>(8,865.35)</b>
<b>Total Operating Income / (Loss)</b>	<b>(11,494.94)</b>	<b>(8,124.00)</b>	<b>(3,370.94)</b>	<b>11,370.52</b>	<b>0.00</b>	<b>11,370.52</b>	<b>0.00</b>	<b>(11,370.52)</b>

# Income Statement Report Decora Park Reserves

December 01, 2021 thru December 31, 2021

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Investment Income</b>								
4905 - Reserve Contribution Income	1,170.00	0.00	1,170.00	14,040.00	0.00	14,040.00	0.00	(14,040.00)
4910 - Interest Earned - Reserve Accounts	5.35	0.00	5.35	53.47	0.00	53.47	0.00	(53.47)
<b>Total Investment Income</b>	<b>1,175.35</b>	<b>0.00</b>	<b>1,175.35</b>	<b>14,093.47</b>	<b>0.00</b>	<b>14,093.47</b>	<b>0.00</b>	<b>(14,093.47)</b>
<b>Total Reserves Income</b>	<b>1,175.35</b>	<b>0.00</b>	<b>1,175.35</b>	<b>14,093.47</b>	<b>0.00</b>	<b>14,093.47</b>	<b>0.00</b>	<b>(14,093.47)</b>
<b>Total Reserves Income / (Loss)</b>	<b>1,175.35</b>	<b>0.00</b>	<b>1,175.35</b>	<b>14,093.47</b>	<b>0.00</b>	<b>14,093.47</b>	<b>0.00</b>	<b>(14,093.47)</b>
<b>Total Association Net Income / (Loss)</b>	<b>(10,319.59)</b>	<b>(8,124.00)</b>	<b>(2,195.59)</b>	<b>25,463.99</b>	<b>0.00</b>	<b>25,463.99</b>	<b>0.00</b>	<b>(25,463.99)</b>

**Income and Expense Trend Report**  
**Decora Park**  
**Operating**  
As of December 31, 2021

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
<b>Assessment Income</b>														
4000 - Association Fees	23,054	631	266	24,697	233	82	25,835	143	238	26,041	89	(47)	<b>101,262</b>	93,600
4025 - Reserve Assessments	0	120	209	133	60	30	60	21	120	0	137	(69)	<b>822</b>	0
4030 - Special Assessments	0	0	0	0	51	0	0	0	0	0	0	0	<b>51</b>	0
4070 - Maintenance Bill-Backs	0	0	0	0	0	0	0	0	25	0	0	0	<b>25</b>	0
4120 - Initial Contribution	360	510	660	390	270	150	210	180	240	60	228	(114)	<b>3,144</b>	0
<b>Total Assessment Income</b>	<b>23,414</b>	<b>1,261</b>	<b>1,135</b>	<b>25,219</b>	<b>614</b>	<b>262</b>	<b>26,105</b>	<b>344</b>	<b>623</b>	<b>26,101</b>	<b>455</b>	<b>(229)</b>	<b>105,304</b>	93,600
<b>Collections Income</b>														
4700 - Collection Processing Fees	0	150	0	450	0	50	0	0	0	0	0	0	<b>650</b>	0
4710 - Late Fees & Interest	(50)	(25)	0	300	0	(50)	(50)	0	(50)	0	0	0	<b>75</b>	0
4720 - Legal Reimbursements	607	289	500	175	0	469	0	627	802	788	898	983	<b>6,137</b>	0
<b>Total Collections Income</b>	<b>557</b>	<b>414</b>	<b>500</b>	<b>925</b>	<b>0</b>	<b>469</b>	<b>(50)</b>	<b>627</b>	<b>752</b>	<b>788</b>	<b>898</b>	<b>983</b>	<b>6,862</b>	0
<b>Other Income</b>														
4810 - Compliance Fines	50	75	200	(25)	50	50	0	50	150	50	0	0	<b>650</b>	0
4835 - Miscellaneous Income	0	0	0	0	0	0	0	0	0	0	1,000	0	<b>1,000</b>	0
<b>Total Other Income</b>	<b>50</b>	<b>75</b>	<b>200</b>	<b>(25)</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>150</b>	<b>50</b>	<b>1,000</b>	<b>0</b>	<b>1,650</b>	0
<b>Investment Income</b>														
4900 - Interest Earned - Operating Account	1	1	2	2	2	2	2	2	1	2	2	1	<b>20</b>	0
<b>Total Investment Income</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>20</b>	0
<b>Total Income</b>	<b>24,022</b>	<b>1,752</b>	<b>1,837</b>	<b>26,121</b>	<b>666</b>	<b>782</b>	<b>26,057</b>	<b>1,023</b>	<b>1,526</b>	<b>26,940</b>	<b>2,355</b>	<b>755</b>	<b>113,836</b>	93,600
<b>Administrative</b>														
5035 - Decorations	664	0	0	0	0	0	0	0	2,912	0	0	2,912	<b>6,487</b>	3,000
5090 - Office Supplies	661	(617)	68	928	0	67	1,095	0	829	0	81	1,206	<b>4,319</b>	3,000
5210 - Printing/Copying	0	71	68	118	0	58	701	0	71	0	74	570	<b>1,731</b>	1,250
5215 - Postage	0	66	20	185	0	25	523	0	165	0	48	473	<b>1,504</b>	1,000
6300 - Fees & Permits	0	0	0	0	0	0	0	0	0	20	60	0	<b>80</b>	100
7000 - Accounting/Audit	0	0	240	473	0	385	53	0	40	0	0	0	<b>1,190</b>	500
7020 - Legal	528	(1,104)	208	216	94	10	1,002	802	788	1,168	983	50	<b>4,744</b>	2,000
<b>Total Administrative</b>	<b>1,853</b>	<b>(1,583)</b>	<b>604</b>	<b>1,919</b>	<b>94</b>	<b>545</b>	<b>3,372</b>	<b>802</b>	<b>4,805</b>	<b>1,188</b>	<b>1,246</b>	<b>5,211</b>	<b>20,055</b>	10,850

**Income and Expense Trend Report**  
**Decora Park**  
**Operating**  
As of December 31, 2021

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
<b>Communications</b>														
5200 - Community Events	0	0	0	0	0	0	0	0	1,234	1,155	0	0	<b>2,389</b>	2,185
<b>Total Communications</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,234</b>	<b>1,155</b>	<b>0</b>	<b>0</b>	<b>2,389</b>	2,185
<b>Insurance</b>														
5405 - Insurance Claims	0	(21)	(21)	0	(51)	(21)	(21)	(21)	0	(21)	0	0	<b>(179)</b>	0
5445 - General Liability Insurance Premium	0	0	0	0	0	0	6,361	0	0	0	0	0	<b>6,361</b>	5,800
<b>Total Insurance</b>	<b>0</b>	<b>(21)</b>	<b>(21)</b>	<b>0</b>	<b>(51)</b>	<b>(21)</b>	<b>6,340</b>	<b>(21)</b>	<b>0</b>	<b>(21)</b>	<b>0</b>	<b>0</b>	<b>6,182</b>	5,800
<b>Utilities</b>														
6000 - Electric Service	131	115	127	44	119	133	108	97	112	103	160	345	<b>1,593</b>	2,000
6025 - Water Service	0	161	161	161	161	670	996	655	1,011	159	159	377	<b>4,674</b>	5,750
<b>Total Utilities</b>	<b>131</b>	<b>277</b>	<b>289</b>	<b>205</b>	<b>280</b>	<b>803</b>	<b>1,104</b>	<b>753</b>	<b>1,123</b>	<b>262</b>	<b>320</b>	<b>721</b>	<b>6,267</b>	7,750
<b>Landscaping</b>														
6110 - Landscape Repair & Maintenance	0	0	60	235	450	3,720	930	750	475	939	1,525	2,370	<b>11,454</b>	5,000
6125 - Lawn Fertilizer	375	0	0	0	395	395	0	0	0	0	790	0	<b>1,955</b>	1,975
6140 - Mowing & Edging	0	0	0	0	935	3,150	0	1,220	1,600	1,600	1,120	620	<b>10,245</b>	10,000
6200 - Irrigation Repair & Maintenance	0	0	0	0	840	0	0	0	0	0	840	0	<b>1,680</b>	2,000
<b>Total Landscaping</b>	<b>375</b>	<b>0</b>	<b>60</b>	<b>235</b>	<b>2,620</b>	<b>7,265</b>	<b>930</b>	<b>1,970</b>	<b>2,075</b>	<b>2,539</b>	<b>4,275</b>	<b>2,990</b>	<b>25,334</b>	18,975
<b>Contracted Services</b>														
6442 - Snow Removal Services	0	510	1,435	510	0	0	0	0	0	0	0	520	<b>2,975</b>	5,000
<b>Total Contracted Services</b>	<b>0</b>	<b>510</b>	<b>1,435</b>	<b>510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520</b>	<b>2,975</b>	5,000
<b>Repair &amp; Maintenance</b>														
6530 - Front Entrance Areas and Gazebo	0	0	0	0	3,062	650	459	0	0	421	210	0	<b>4,802</b>	4,000
6640 - Lighting / Exterior	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	1,500
6750 - Salt Supplies / Ice Melt	0	437	1,728	0	0	0	0	0	0	0	0	320	<b>2,485</b>	6,000
<b>Total Repair &amp; Maintenance</b>	<b>0</b>	<b>437</b>	<b>1,728</b>	<b>0</b>	<b>3,062</b>	<b>650</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>421</b>	<b>210</b>	<b>320</b>	<b>7,287</b>	11,500
<b>Professional Services</b>														
7040 - Management Fees	1,684	1,293	1,353	2,246	1,213	1,528	1,978	1,262	1,561	1,213	1,283	1,318	<b>17,936</b>	17,500
<b>Total Professional Services</b>	<b>1,684</b>	<b>1,293</b>	<b>1,353</b>	<b>2,246</b>	<b>1,213</b>	<b>1,528</b>	<b>1,978</b>	<b>1,262</b>	<b>1,561</b>	<b>1,213</b>	<b>1,283</b>	<b>1,318</b>	<b>17,936</b>	17,500

**Income and Expense Trend Report**  
**Decora Park**  
**Operating**  
As of December 31, 2021

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
<b>Other Expenses</b>														
9105 - Reserve Contribution Expense	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	<b>14,040</b>	14,040
<b>Total Other Expenses</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>14,040</b>	14,040
<b>Total Expense</b>	<b>5,213</b>	<b>2,083</b>	<b>6,617</b>	<b>6,286</b>	<b>8,388</b>	<b>11,941</b>	<b>15,353</b>	<b>5,936</b>	<b>11,968</b>	<b>7,928</b>	<b>8,504</b>	<b>12,250</b>	<b>102,465</b>	93,600
<b>Total Operating</b>	<b>18,809</b>	<b>(331)</b>	<b>(4,780)</b>	<b>19,835</b>	<b>(7,722)</b>	<b>(11,158)</b>	<b>10,705</b>	<b>(4,913)</b>	<b>(10,442)</b>	<b>19,012</b>	<b>(6,150)</b>	<b>(11,495)</b>	<b>11,371</b>	0

# Income and Expense Trend Report

## Decora Park

### Reserves

As of December 31, 2021

Account Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Full Year	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
<b>Investment Income</b>														
4905 - Reserve Contribution Income	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	<b>14,040</b>	0
4910 - Interest Earned - Reserve Accounts	4	3	4	4	4	4	5	5	5	5	5	5	<b>53</b>	0
<b>Total Investment Income</b>	<b>1,174</b>	<b>1,173</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>14,093</b>	0
<b>Total Income</b>	<b>1,174</b>	<b>1,173</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>14,093</b>	0
<b>Total Reserves</b>	<b>1,174</b>	<b>1,173</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>14,093</b>	0



# Income and Expense Trend Report

## Decora Park

As of December 31, 2021

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
<b>Assessment Income</b>														
4000 - Association Fees	23,054	631	266	24,697	233	82	25,835	143	238	26,041	89	(47)	<b>101,262</b>	93,600
4025 - Reserve Assessments	0	120	209	133	60	30	60	21	120	0	137	(69)	<b>822</b>	0
4030 - Special Assessments	0	0	0	0	51	0	0	0	0	0	0	0	<b>51</b>	0
4070 - Maintenance Bill-Backs	0	0	0	0	0	0	0	0	25	0	0	0	<b>25</b>	0
4120 - Initial Contribution	360	510	660	390	270	150	210	180	240	60	228	(114)	<b>3,144</b>	0
<b>Total Assessment Income</b>	<b>23,414</b>	<b>1,261</b>	<b>1,135</b>	<b>25,219</b>	<b>614</b>	<b>262</b>	<b>26,105</b>	<b>344</b>	<b>623</b>	<b>26,101</b>	<b>455</b>	<b>(229)</b>	<b>105,304</b>	93,600
<b>Collections Income</b>														
4700 - Collection Processing Fees	0	150	0	450	0	50	0	0	0	0	0	0	<b>650</b>	0
4710 - Late Fees & Interest	(50)	(25)	0	300	0	(50)	(50)	0	(50)	0	0	0	<b>75</b>	0
4720 - Legal Reimbursements	607	289	500	175	0	469	0	627	802	788	898	983	<b>6,137</b>	0
<b>Total Collections Income</b>	<b>557</b>	<b>414</b>	<b>500</b>	<b>925</b>	<b>0</b>	<b>469</b>	<b>(50)</b>	<b>627</b>	<b>752</b>	<b>788</b>	<b>898</b>	<b>983</b>	<b>6,862</b>	0
<b>Other Income</b>														
4810 - Compliance Fines	50	75	200	(25)	50	50	0	50	150	50	0	0	<b>650</b>	0
4835 - Miscellaneous Income	0	0	0	0	0	0	0	0	0	0	1,000	0	<b>1,000</b>	0
<b>Total Other Income</b>	<b>50</b>	<b>75</b>	<b>200</b>	<b>(25)</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>150</b>	<b>50</b>	<b>1,000</b>	<b>0</b>	<b>1,650</b>	0
<b>Investment Income</b>														
4900 - Interest Earned - Operating Account	1	1	2	2	2	2	2	2	1	2	2	1	<b>20</b>	0
4905 - Reserve Contribution Income	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	<b>14,040</b>	0
4910 - Interest Earned - Reserve Accounts	4	3	4	4	4	4	5	5	5	5	5	5	<b>53</b>	0
<b>Total Investment Income</b>	<b>1,175</b>	<b>1,175</b>	<b>1,176</b>	<b>1,176</b>	<b>1,176</b>	<b>1,176</b>	<b>1,176</b>	<b>1,176</b>	<b>1,176</b>	<b>1,177</b>	<b>1,177</b>	<b>1,177</b>	<b>14,114</b>	0
<b>Total Income</b>	<b>25,196</b>	<b>2,925</b>	<b>3,011</b>	<b>27,295</b>	<b>1,841</b>	<b>1,957</b>	<b>27,232</b>	<b>2,197</b>	<b>2,701</b>	<b>28,115</b>	<b>3,530</b>	<b>1,931</b>	<b>127,929</b>	93,600
<b>Administrative</b>														
5035 - Decorations	664	0	0	0	0	0	0	0	2,912	0	0	2,912	<b>6,487</b>	3,000
5090 - Office Supplies	661	(617)	68	928	0	67	1,095	0	829	0	81	1,206	<b>4,319</b>	3,000
5210 - Printing/Copying	0	71	68	118	0	58	701	0	71	0	74	570	<b>1,731</b>	1,250
5215 - Postage	0	66	20	185	0	25	523	0	165	0	48	473	<b>1,504</b>	1,000
6300 - Fees & Permits	0	0	0	0	0	0	0	0	0	20	60	0	<b>80</b>	100
7000 - Accounting/Audit	0	0	240	473	0	385	53	0	40	0	0	0	<b>1,190</b>	500

# Income and Expense Trend Report

## Decora Park

As of December 31, 2021

Account Description	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Full Year Actual	Total Budget
<b>Administrative</b>														
7020 - Legal	528	(1,104)	208	216	94	10	1,002	802	788	1,168	983	50	<b>4,744</b>	2,000
<b>Total Administrative</b>	<b>1,853</b>	<b>(1,583)</b>	<b>604</b>	<b>1,919</b>	<b>94</b>	<b>545</b>	<b>3,372</b>	<b>802</b>	<b>4,805</b>	<b>1,188</b>	<b>1,246</b>	<b>5,211</b>	<b>20,055</b>	10,850
<b>Communications</b>														
5200 - Community Events	0	0	0	0	0	0	0	0	1,234	1,155	0	0	<b>2,389</b>	2,185
<b>Total Communications</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,234</b>	<b>1,155</b>	<b>0</b>	<b>0</b>	<b>2,389</b>	2,185
<b>Insurance</b>														
5405 - Insurance Claims	0	(21)	(21)	0	(51)	(21)	(21)	(21)	0	(21)	0	0	<b>(179)</b>	0
5445 - General Liability Insurance Premium	0	0	0	0	0	0	6,361	0	0	0	0	0	<b>6,361</b>	5,800
<b>Total Insurance</b>	<b>0</b>	<b>(21)</b>	<b>(21)</b>	<b>0</b>	<b>(51)</b>	<b>(21)</b>	<b>6,340</b>	<b>(21)</b>	<b>0</b>	<b>(21)</b>	<b>0</b>	<b>0</b>	<b>6,182</b>	5,800
<b>Utilities</b>														
6000 - Electric Service	131	115	127	44	119	133	108	97	112	103	160	345	<b>1,593</b>	2,000
6025 - Water Service	0	161	161	161	161	670	996	655	1,011	159	159	377	<b>4,674</b>	5,750
<b>Total Utilities</b>	<b>131</b>	<b>277</b>	<b>289</b>	<b>205</b>	<b>280</b>	<b>803</b>	<b>1,104</b>	<b>753</b>	<b>1,123</b>	<b>262</b>	<b>320</b>	<b>721</b>	<b>6,267</b>	7,750
<b>Landscaping</b>														
6110 - Landscape Repair & Maintenance	0	0	60	235	450	3,720	930	750	475	939	1,525	2,370	<b>11,454</b>	5,000
6125 - Lawn Fertilizer	375	0	0	0	395	395	0	0	0	0	790	0	<b>1,955</b>	1,975
6140 - Mowing & Edging	0	0	0	0	935	3,150	0	1,220	1,600	1,600	1,120	620	<b>10,245</b>	10,000
6200 - Irrigation Repair & Maintenance	0	0	0	0	840	0	0	0	0	0	840	0	<b>1,680</b>	2,000
<b>Total Landscaping</b>	<b>375</b>	<b>0</b>	<b>60</b>	<b>235</b>	<b>2,620</b>	<b>7,265</b>	<b>930</b>	<b>1,970</b>	<b>2,075</b>	<b>2,539</b>	<b>4,275</b>	<b>2,990</b>	<b>25,334</b>	18,975
<b>Contracted Services</b>														
6442 - Snow Removal Services	0	510	1,435	510	0	0	0	0	0	0	0	520	<b>2,975</b>	5,000
<b>Total Contracted Services</b>	<b>0</b>	<b>510</b>	<b>1,435</b>	<b>510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520</b>	<b>2,975</b>	5,000
<b>Repair &amp; Maintenance</b>														
6530 - Front Entrance Areas and Gazebo	0	0	0	0	3,062	650	459	0	0	421	210	0	<b>4,802</b>	4,000
6640 - Lighting / Exterior	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>	1,500
6750 - Salt Supplies / Ice Melt	0	437	1,728	0	0	0	0	0	0	0	0	320	<b>2,485</b>	6,000
<b>Total Repair &amp; Maintenance</b>	<b>0</b>	<b>437</b>	<b>1,728</b>	<b>0</b>	<b>3,062</b>	<b>650</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>421</b>	<b>210</b>	<b>320</b>	<b>7,287</b>	11,500

# Income and Expense Trend Report

## Decora Park

As of December 31, 2021

Account Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Full Year	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
<b>Professional Services</b>														
7040 - Management Fees	1,684	1,293	1,353	2,246	1,213	1,528	1,978	1,262	1,561	1,213	1,283	1,318	<b>17,936</b>	17,500
<b>Total Professional Services</b>	<b>1,684</b>	<b>1,293</b>	<b>1,353</b>	<b>2,246</b>	<b>1,213</b>	<b>1,528</b>	<b>1,978</b>	<b>1,262</b>	<b>1,561</b>	<b>1,213</b>	<b>1,283</b>	<b>1,318</b>	<b>17,936</b>	17,500
<b>Other Expenses</b>														
9105 - Reserve Contribution Expense	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	<b>14,040</b>	14,040
<b>Total Other Expenses</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>14,040</b>	14,040
<b>Total Expense</b>	<b>5,213</b>	<b>2,083</b>	<b>6,617</b>	<b>6,286</b>	<b>8,388</b>	<b>11,941</b>	<b>15,353</b>	<b>5,936</b>	<b>11,968</b>	<b>7,928</b>	<b>8,504</b>	<b>12,250</b>	<b>102,465</b>	93,600
<b>All Departments Summary</b>	<b>19,982</b>	<b>842</b>	<b>(3,606)</b>	<b>21,010</b>	<b>(6,547)</b>	<b>(9,984)</b>	<b>11,879</b>	<b>(3,738)</b>	<b>(9,267)</b>	<b>20,187</b>	<b>(4,975)</b>	<b>(10,320)</b>	<b>25,464</b>	0

## Investment Listing Report

### Decora Park

As of Fri Dec 31, 2021

GI Account \ Institution	Bank Account	Investment Type	Current Balance	Rate	Purchase Date	Term	Maturity Date
<b>Operating Funds</b>							
1000 - CIT OPER #3597 CIT Bank	****3597		41,271.69	0.050%	12/27/2018		0
		<b>Total Operating Funds:</b>	<u>41,271.69</u>				
<b>Reserve Funds</b>							
1325 - CIT RSRV #2586 CIT Bank	****2586	Money Market	42,497.45	100.000%	12/22/2016		0
		<b>Total Reserve Funds:</b>	<u>42,497.45</u>				
		<b>Total Decora Park:</b>	<u><u>83,769.14</u></u>				