

Nakoma Community Association
Balance Sheet
As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
OPERATING ACCOUNTS	
Plumas Bank Checking	
Architectural Review Deposits	15,000.00
Plumas Bank Checking - Other	318,884.75
Total Plumas Bank Checking	333,884.75
Total OPERATING ACCOUNTS	333,884.75
RESERVE ACCOUNTS	
Wells Fargo	
Cumberland Fed 3.75% 04/08/2026	225,000.00
Goldman Sachs 3.70 04/08/2026	225,000.00
JP Morgan NA (4.35% 05/08/2026)	100,000.00
Key Bank NA (4% 04/02/2026)	100,000.00
Money Market	201,906.78
Quaint Oak Bank (4% 9/28/26)	99,965.88
Toyota FINL (4.05% 04/05/2027)	100,000.00
Zions Bancorp 3.75% 07/08/2026	225,000.00
Total Wells Fargo	1,276,872.66
Total RESERVE ACCOUNTS	1,276,872.66
Total Checking/Savings	1,610,757.41
Other Current Assets	
Accounts receivable	49,587.58
Accrued Interest	4,904.04
Deposits	160.00
Investment valuation account	-681.30
Prepaid income tax	8,422.00
Prepaid insurance	18,410.83
Total Other Current Assets	80,803.15
Total Current Assets	1,691,560.56
Fixed Assets	
Accumulated Depreciation	-246,336.27
Machinery & equipment	305,961.33
Total Fixed Assets	59,625.06
TOTAL ASSETS	1,751,185.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	9,079.89
Assessments paid in advance	19,755.63
Payroll Liabilities	231.77
Prepaid Reserve Liability	1,076,205.63
Refundable deposits	4,000.00
Total Other Current Liabilities	1,109,272.92
Total Current Liabilities	1,109,272.92
Total Liabilities	1,109,272.92
Equity	
Operating fund	249,928.44
Unrestricted Net Assets	46,667.12
Net Income	345,317.14

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Balance Sheet
As of October 31, 2025

	Oct 31, 25
Total Equity	641,912.70
TOTAL LIABILITIES & EQUITY	1,751,185.62

Nakoma Community Association
Profit & Loss Detail
 July through October 2025

Type	Date	Num	Name	Memo	Paid Amount
Ordinary Income/Expense					
Income					
Architectural Design Fees					
Deposit	10/14/2025			Craig: 430 Great Spirit lot 270	1,000.00
Deposit	10/15/2025			French 104 Fox Run Lot 10	1,000.00
Total Architectural Design Fees					2,000.00
Homeowner Interest					
Deposit	07/30/2025			Deposit	146.25
Deposit	08/17/2025			Deposit	228.74
Total Homeowner Interest					374.99
INCOME					
Homeowner Late Fees					
Deposit	07/30/2025			Deposit	195.00
Deposit	08/21/2025			Deposit	487.50
Total Homeowner Late Fees					682.50
Member Assessments					
Deposit	07/07/2025			Deposit	12,283.00
Deposit	07/07/2025			Deposit	750.00
Deposit	07/07/2025			Deposit	11,203.95
Deposit	07/10/2025			Deposit	775.00
Deposit	07/14/2025			Deposit	25,384.39
Deposit	07/21/2025			Deposit	12,931.56
Deposit	07/25/2025			Deposit	2,750.00
Deposit	07/28/2025			Deposit	1,875.00
Deposit	07/30/2025			Deposit	1,500.00
Deposit	07/30/2025			Deposit	28,274.55
Deposit	07/31/2025			Deposit	5,625.00
Deposit	08/05/2025			Deposit	1,700.00
Deposit	08/07/2025			Deposit	250.00
Deposit	08/12/2025			Deposit	1,125.00
Deposit	08/15/2025			Deposit	375.00
Deposit	08/17/2025			Deposit	1,965.02
Deposit	08/21/2025			Deposit	2,362.50
Deposit	08/25/2025			Deposit	832.50
Deposit	08/29/2025			Deposit	832.50
Deposit	09/05/2025			Deposit	3,633.75
Deposit	09/11/2025			Deposit	1,220.00
Deposit	09/16/2025			Deposit	420.00
Deposit	09/16/2025			Deposit	791.25
Deposit	09/17/2025			Deposit	375.00
Deposit	09/17/2025			Deposit	830.01
Deposit	09/22/2025			Deposit	375.00
Deposit	09/25/2025			Deposit	760.00
Deposit	09/26/2025			Deposit	9,925.00
Deposit	09/29/2025			Deposit	375.00
Deposit	09/30/2025			Deposit	375.00
Deposit	10/01/2025			Deposit	375.00
Deposit	10/01/2025			Deposit	375.00
Deposit	10/03/2025			Deposit	2,250.00
Deposit	10/03/2025			Deposit	730.00
Deposit	10/06/2025			Deposit	10,125.00
Deposit	10/06/2025			Deposit	12,162.51
Deposit	10/10/2025			Deposit	4,332.50
Deposit	10/14/2025			Deposit	1,125.00
Deposit	10/14/2025			Deposit	12,816.25
Deposit	10/14/2025			Deposit	9,820.00
Deposit	10/16/2025			Deposit	4,125.00
Deposit	10/20/2025			Deposit	13,828.75
Deposit	10/23/2025			Deposit	6,225.00
Deposit	10/27/2025			Deposit	375.00
Deposit	10/27/2025			Deposit	798.75
Total Member Assessments					211,338.74

Nakoma Community Association
Profit & Loss Detail
 July through October 2025

Type	Date	Num	Name	Memo	Paid Amount
Rental Program Fees					
Deposit	07/30/2025			Deposit	90.00
	Total Rental Program Fees				90.00
	Total INCOME				212,111.24
	Total Income				214,486.23
Expense					
ADMINISTRATIVE EXPENSES					
Annual Meeting					
Check	09/08/2025	6677	Nakoma Resort	50 @\$37 plus drinks	3,002.27
Check	09/16/2025	6679	Marcie Hughes		682.00
	Total Annual Meeting				3,684.27
Bank Fees					
Check	07/31/2025		Plumas Bank		4.20
Check	08/31/2025		Plumas Bank		2.00
Check	09/02/2025		MTOT Disc		13.00
Check	09/30/2025		Plumas Bank		2.00
Check	10/31/2025		Plumas Bank		5.20
	Total Bank Fees				26.40
Contingency					
Check	07/28/2025		Card Service Center	7-Eleven-antifreeze	8.34
Check	08/21/2025		Card Service Center	Wendys, john lunch in Reno	11.36
Check	09/04/2025	6672	Silva Landscaping Services	Trail clean up (24.5 hours)	2,950.00
Check	09/24/2025	6684	Current Electric & Alarm	Inv 054026	135.00
Check	09/24/2025	6685	Joleen Cline	Laptop	503.71
	Total Contingency				3,608.41
Insurance					
Check	10/28/2025		United Fin Cas INS Prem		1,729.02
	Total Insurance				1,729.02
Legal Services					
Check	07/11/2025	6664	Baydaline & Jacobsen	Inv 95099: Review of Letter from Nakoma Res...	196.37
Check	08/19/2025	6670	Baydaline & Jacobsen	Statement No. 95385	196.37
Check	09/16/2025	6681	Baydaline & Jacobsen	Statement 96009	701.37
Check	10/21/2025	6688	Baydaline & Jacobsen	Statement 96473	95.37
	Total Legal Services				1,189.48
Licenses and Fees					
Check	09/04/2025	6671	Plumas County Sheriff's Office		35.00
Check	09/24/2025	6685	Joleen Cline	Website security	359.88
	Total Licenses and Fees				394.88
Management					
Check	07/14/2025	200029	Cline & Associates	July 2025	6,860.00
Check	08/14/2025		Cline & Associates	Aug 2025	6,860.00
Check	09/15/2025	200034	Cline & Associates		6,860.00
Check	10/14/2025	200035	Cline & Associates		6,860.00
	Total Management				27,440.00
Postage					
Check	08/14/2025	6666	USPS		387.40
Check	08/21/2025	6668	USPS	P.o Box renewal box 297	106.00
Check	09/17/2025	6682	USPS	2 rolls of stamps	156.00
Check	10/21/2025	6686	USPS	Certified mail pre-lein process	22.41
	Total Postage				671.81
Staff Phones					
Check	07/17/2025		AT&T	05/25/2025-06/24/2025	92.09

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Type	Date	Num	Name	Memo	Paid Amount
Check	08/18/2025		AT&T	july 25-Aug 24	92.09
Check	09/17/2025		AT&T		92.08
Check	10/21/2025		AT&T Mobility		85.65
Total Staff Phones					361.91
Transfer To Reserves					
Check	08/15/2025	200031	Nakoma Community Association		49,016.70
Check	08/19/2025	200032	Nakoma Community Association		49,016.66
Check	09/03/2025	200033	Nakoma Community Association		49,016.66
Check	10/28/2025		Nakoma Community Association		98,033.32
Total Transfer To Reserves					245,083.34
Welcome Comm. Events					
Check	09/08/2025	6673	Linda Peterson - St. Pierre	Gift card for new owner	100.00
Check	09/16/2025	6680	Cary Curtis	Community garden party and annual meeting	235.72
Total Welcome Comm. Events					335.72
Total ADMINISTRATIVE EXPENSES					284,525.24
OPERATING EXPENSES					
Electricity					
Check	07/21/2025		Plumas Sierra Rural Electric Coop...	05/14/2025 - 06/12/2025	1,276.68
Check	08/21/2025		Plumas Sierra Rural Electric Coop...	06/12/25-07/13/25	1,281.47
Check	09/30/2025	ACH	Plumas Sierra Rural Electric Coop...		1,284.89
Check	10/21/2025		Plumas Sierra Rural Electric Coop...		1,287.41
Total Electricity					5,130.45
Gate Phone Lines					
Check	07/11/2025	6662	AT&T	06/28/2025-07/27/2025	2,512.94
Check	08/11/2025	6667	AT&T		2,507.45
Check	09/08/2025	6675	AT&T		2,508.92
Check	10/21/2025	6687	AT&T		2,509.96
Total Gate Phone Lines					10,039.27
Internet - Maint. Shop					
Check	07/21/2025		Plumas Sierra Telecommunications	07/01/02025-07/31/2025	109.00
Check	08/21/2025		Plumas Sierra Telecommunications	08/01/25-08/31/25	109.00
Check	09/22/2025		Plumas Sierra Telecommunications		109.00
Check	10/21/2025		Plumas Sierra Telecommunications		109.00
Total Internet - Maint. Shop					436.00
Maintenance supplies					
Deposit	07/02/2025		Card Service Center	Refund	-750.00
Check	07/02/2025		Card Service Center		13.00
Check	08/04/2025		Card Service Center		13.00
Check	08/11/2025	50	Jefferson Supply Company	Inv#54460, round up pro	289.58
Check	08/21/2025		Card Service Center	Ace hardware, shop	138.52
Check	08/21/2025		Card Service Center	quincy ace hardware, Adapter cord	119.02
Check	08/21/2025		Card Service Center	ace hardware, trailer	46.28
Check	08/21/2025		Card Service Center	ace hardware, trash bags	20.37
Check	08/21/2025		Card Service Center	Krobuilt, Trailer axel community trailer	165.88
Check	08/21/2025		Card Service Center	Ace hardware, community trailer adapter	21.44
Check	09/08/2025	6674	Jefferson Supply Company	Inv 54555 5/8 X 50 heavy duty hose	99.74
Check	09/30/2025		Card Service Center	Motor part, community trailer parts Wheel bear...	82.65
Check	09/30/2025		Card Service Center	Motor parts, trailer parts	77.08
Check	09/30/2025		Card Service Center	amazon, chain drive assembly for fink spreade...	160.86
Check	09/30/2025		Card Service Center	Mutt mitt, dog bags for trails	107.74
Check	10/02/2025		Card Service Center	refund	13.00
Check	10/29/2025		Card Service Center	Plumas Ace	114.63
Check	10/29/2025		Card Service Center	Pape Machinery	600.51
Check	10/29/2025		Card Service Center	Gatehouse Supplies	145.86
Check	10/29/2025		Card Service Center	Plumas Ace	51.46
Check	10/29/2025		Card Service Center	Smartsign	39.29
Check	10/29/2025		Card Service Center	Sierra Cycle	41.82

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Type	Date	Num	Name	Memo	Paid Amount
Check	10/29/2025		Card Service Center	Sierra Cycle	764.15
			Total Maintenance supplies		2,375.88
Payroll Expenses					
Worker's Comp Insurance					
Check	07/11/2025	6663	Employers Preferred Ins. Co	Installment #10 10/22/2024-10/22/2025	250.76
Check	09/24/2025	6673	Employers Preferred Ins. Co	Installment #1 10/22/2025-10/22/2026 and Re...	791.00
			Total Worker's Comp Insurance		1,041.76
Payroll Expenses - Other					
Liabilit...	07/10/2025		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$5.00 each	5.00
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	1,971.20
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	0.00
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	0.00
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	122.22
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	28.58
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	0.00
Paych...	07/11/2025	DD1203	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	07/24/2025		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$5.00 each	5.00
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	1,971.20
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	0.00
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	0.00
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	122.21
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	28.58
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	0.00
Paych...	07/25/2025	DD1204	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	08/07/2025		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$5.00 each	10.00
Paych...	08/08/2025	DD1205	John Williams	Direct Deposit	432.00
Paych...	08/08/2025	DD1205	John Williams	Direct Deposit	0.00
Paych...	08/08/2025	DD1205	John Williams	Direct Deposit	26.78
Paych...	08/08/2025	DD1205	John Williams	Direct Deposit	6.26
Paych...	08/08/2025	DD1205	John Williams	Direct Deposit	2.59
Paych...	08/08/2025	DD1205	John Williams	Direct Deposit	26.78
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	1,863.40
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	0.00
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	0.00
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	115.53
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	27.02
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	0.00
Paych...	08/08/2025	DD1206	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	08/21/2025		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$5.00 each	5.00
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	1,755.60
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	0.00
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	0.00
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	108.85
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	25.46
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	0.00
Paych...	08/22/2025	DD1207	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	09/04/2025		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$5.00 each	5.00
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	2,109.80
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	0.00
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	0.00
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	130.81
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	30.59
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	0.00
Paych...	09/05/2025	DD1208	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	09/18/2025		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$5.00 each	10.00
Paych...	09/19/2025	DD1209	John Williams	Direct Deposit	229.50
Paych...	09/19/2025	DD1209	John Williams	Direct Deposit	0.00
Paych...	09/19/2025	DD1209	John Williams	Direct Deposit	14.23
Paych...	09/19/2025	DD1209	John Williams	Direct Deposit	3.33
Paych...	09/19/2025	DD1209	John Williams	Direct Deposit	1.38
Paych...	09/19/2025	DD1209	John Williams	Direct Deposit	14.23
Paych...	09/19/2025	DD1210	Joseph Ferguson	Direct Deposit	2,125.20
Paych...	09/19/2025	DD1210	Joseph Ferguson	Direct Deposit	0.00
Paych...	09/19/2025	DD1210	Joseph Ferguson	Direct Deposit	131.76
Paych...	09/19/2025	DD1210	Joseph Ferguson	Direct Deposit	30.82

Nakoma Community Association
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July through October 2025

Type	Date	Num	Name	Memo	Paid Amount
Paych...	09/19/2025	DD1210	Joseph Ferguson	Direct Deposit	0.00
Paych...	09/19/2025	DD1210	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	10/02/2025		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$5.00 each	10.00
Paych...	10/03/2025	DD1211	John Williams	Direct Deposit	418.50
Paych...	10/03/2025	DD1211	John Williams	Direct Deposit	0.00
Paych...	10/03/2025	DD1211	John Williams	Direct Deposit	25.95
Paych...	10/03/2025	DD1211	John Williams	Direct Deposit	6.07
Paych...	10/03/2025	DD1211	John Williams	Direct Deposit	2.51
Paych...	10/03/2025	DD1211	John Williams	Direct Deposit	25.95
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	1,817.20
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	112.66
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	26.34
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/03/2025	DD1212	Joseph Ferguson	Direct Deposit	0.00
Liabilit...	10/16/2025		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$5.00 each	5.00
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	1,971.20
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	122.22
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	28.59
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/17/2025	DD1213	Joseph Ferguson	Direct Deposit	0.00
Deposit	10/23/2025			Deposit	-57.31
Liabilit...	10/30/2025		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$5.00 each	5.00
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	1,801.80
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	111.71
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	26.12
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	0.00
Paych...	10/31/2025	DD1214	Joseph Ferguson	Direct Deposit	0.00
Total Payroll Expenses - Other					19,955.42
Total Payroll Expenses					20,997.18
Propane					
Check	07/22/2025	6665	Ferrellgas	Inv 1130732319	280.29
Total Propane					280.29
Property Taxes					
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-370-006-000	29.49
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-180-017-000	30.09
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-180-024-000	29.49
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-370-008-000	30.84
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-360-008-000	29.49
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-310-017-000	31.72
Check	10/31/2025	6689	Plumas County Treasurer Tax Coll...	131-370-018-000	29.49
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-360-017	29.49
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-360-009	29.49
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-160-035	35.17
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-370-041	29.73
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-310-015	29.49
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-360-001	29.49
Check	10/31/2025	6690	Plumas County Treasurer Tax Coll...	131-320-017	29.49
Total Property Taxes					422.96
Vehicle Reg, Repair & Fuel					
Check	07/01/2025	6661	Department of Motor Vehicles	2011 Dodge Registration	533.00
Check	07/28/2025		Card Service Center	Cruzthru- diesel chevy	57.80
Check	07/28/2025		Card Service Center	One Stop-dodge	100.00
Check	07/28/2025		Card Service Center	7-Eleven-diesel	150.00
Check	07/28/2025		Card Service Center	Gott Powersports-Power charger fopr blower	80.43
Check	08/21/2025		Card Service Center	KS market	103.58
Check	08/21/2025		Card Service Center	7-eleven	150.00
Check	08/21/2025		Card Service Center	7-eleven, fuel mix	71.52

Nakoma Community Association
Profit & Loss Detail
 July through October 2025

Type	Date	Num	Name	Memo	Paid Amount
Check	08/21/2025		Card Service Center	7-eleven, dodge washer fluid	9.33
Check	08/21/2025		Card Service Center	KS market, ford	175.00
Check	08/21/2025		Card Service Center	KS market, Didge	85.30
Check	08/21/2025		Card Service Center	7-eleven, Brush mower	70.28
Check	08/21/2025		Card Service Center	Chevron	77.13
Check	08/21/2025		Card Service Center	KS market	127.02
Check	08/21/2025		Card Service Center	KS market	57.90
Check	09/16/2025		DMV Renewal	Ford 2002 DMV renewal	379.00
Check	09/16/2025	6678	DMV Renewal	Ford 2022	1,096.00
Check	09/30/2025		Card Service Center	KS Market	46.79
Check	09/30/2025		Card Service Center	7 eleven, Dodge 2011 window wash	8.19
Check	09/30/2025		Card Service Center	7 eleven	150.00
Check	09/30/2025		Card Service Center	one stop, saw mix	40.00
Check	09/30/2025		Card Service Center	KS market	50.70
Check	09/30/2025		Card Service Center	chevron shop fuel mix	31.42
Check	09/30/2025		Card Service Center	7-eleven, dodge	100.00
Check	10/29/2025		Card Service Center	7-eleven	150.00
Check	10/29/2025		Card Service Center	KS Market	61.61
Check	10/29/2025		Card Service Center	KS market	162.72
Check	10/29/2025		Card Service Center	Chevron	144.98
Check	10/29/2025		Card Service Center	KS market	32.39
Check	10/29/2025		Card Service Center	Chevron	144.98
Total Vehicle Reg, Repair & Fuel					4,447.07
Total OPERATING EXPENSES					44,129.10
Total Expense					328,654.34
Net Ordinary Income					-114,168.11
Other Income/Expense					
Other Income					
Prior years dues collected					
Deposit	07/30/2025			Deposit	919.20
Total Prior years dues collected					919.20
Reserve Account Interest					
Deposit	07/02/2025			Deposit	4,599.86
Deposit	07/28/2025			Deposit	328.77
Deposit	07/31/2025			Deposit	13.73
Deposit	08/28/2025			Deposit	339.73
Deposit	08/29/2025			Deposit	15.20
Deposit	09/26/2025			Deposit	6,435.00
Deposit	09/29/2025			Deposit	339.73
Deposit	09/30/2025			Deposit	6,517.50
Deposit	09/30/2025			Deposit	19.86
Deposit	10/03/2025			Deposit	2,030.55
Deposit	10/28/2025			Deposit	328.77
Deposit	10/31/2025			Deposit	11.13
Total Reserve Account Interest					20,979.83
Transfer into Reserves					
Deposit	08/14/2025			Deposit	49,016.70
Deposit	08/18/2025			Deposit	49,016.66
Deposit	09/02/2025			Deposit	49,016.66
Deposit	10/28/2025			Deposit	98,033.32
Total Transfer into Reserves					245,083.34
Total Other Income					266,982.37
Other Expense					
ARC Deposits					
Deposit	09/30/2025			Deposit; 169 Windsong lot 13 Tintile	-3,000.00
Total ARC Deposits					-3,000.00
Reserve Act. Expense					

Nakoma Community Association
Profit & Loss Detail
 July through October 2025

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
Check	07/22/2025	3144	Pave Rite	Inv 176: Crack Filling	32,850.00
Check	10/07/2025	3145	M.G.B Construction Corp	2" PVC pipe for fiber box on all gates	24,600.00
Total Reserve Act. Expense					57,450.00
Total Other Expense					54,450.00
Net Other Income					212,532.37
Net Income					98,364.26

Nakoma Community Association Profit & Loss vs. Budget

	<u>Jan-Oct 2025</u>	<u>Budget to date</u>	<u>\$ Over Budget</u>	<u>2025 Annual Budget</u>
Ordinary Income/Expense				
Income				
INCOME				
Address Signs	0.00	333.34	-333.34	400.00
ARC Design Rev. Fees	5,000.00	1,666.66	3,333.34	2,000.00
Homeowner Late Fees	12,495.00	0.00	12,495.00	0.00
Homeowner Interest	4,821.39	0.00	4,821.39	0.00
Member Assessments	550,935.38	601,500.00	-50,564.62	601,500.00
Keys/Remotes	100.00	0.00	100.00	0.00
Assessments Recievable	41,647.97	49,587.58	-7,939.61	0.00
Rental Program Fees	270.00	208.34	61.66	250.00
Binder Fees - New Owner	50.00	0.00	50.00	0.00
Shared Costs	3,667.92	8,750.00	-5,082.08	10,500.00
Total INCOME	<u>618,987.66</u>	<u>662,045.92</u>	<u>-43,058.26</u>	<u>614,650.00</u>
Expense				
ADMINISTRATIVE EXPENSES				
Accounting/Tax Preparation	3,200.00	3,200.00	0.00	3,200.00
Annual Meeting	3,684.27	5,000.00	-1,315.73	5,000.00
Bank Fees	128.60	250.00	-121.40	300.00
Contingency	8,404.37	10,000.00	-1,595.63	12,000.00
Insurance	1,729.02	21,666.66	-19,937.64	26,000.00
Legal Services	2,047.35	2,916.66	-869.31	3,500.00
Licenses and Fees	394.88	83.34	311.54	100.00
Management	68,600.00	68,600.00	0.00	82,320.00
Office Supplies	553.13	2,916.66	-2,363.53	3,500.00
Postage	1,446.84	2,500.00	-1,053.16	3,000.00
Staff Phones	915.38	1,333.34	-417.96	1,600.00
Taxes	839.27	11,666.66	-10,827.39	14,000.00
Transfer To Reserves	245,083.34	245,083.34	0.00	294,100.00
Welcome Comm. Events	335.72	1,000.00	-664.28	1,200.00
Total ADMINISTRATIVE EXPENSES	<u>337,362.17</u>	<u>376,216.66</u>	<u>-38,854.49</u>	<u>449,820.00</u>
OPERATING EXPENSES				
Electricity	13,080.59	14,583.34	-1,502.75	17,500.00
Gate Phone Lines	23,651.92	20,000.00	3,651.92	24,000.00
Forest Management	0.00	19,583.34	-19,583.34	23,500.00
Internet - Maint Building	1,090.00	1,166.66	-76.66	1,400.00
Maintenance supplies	6,831.32	7,916.66	-1,085.34	9,500.00
Payroll Expenses	50,902.54	63,166.66	-12,264.12	75,800.00
Property Taxes	422.96	0.00	422.96	0.00
Propane	3,464.62	4,583.34	-1,118.72	5,500.00
Shoulder Maintenance	0.00	2,916.66	-2,916.66	3,500.00
Snow Removal - outside contract	15,000.00	0.00	15,000.00	15,000.00
Vehicle Reg, Repair & Fuel	15,658.54	21,666.66	-6,008.12	26,000.00
Total OPERATING EXPENSES	<u>130,102.49</u>	<u>155,583.32</u>	<u>-25,480.83</u>	<u>201,700.00</u>
Total Expense	<u>467,464.66</u>	<u>531,799.98</u>	<u>-64,335.32</u>	<u>651,520.00</u>
Net Ordinary Income	<u>151,523.00</u>	<u>130,245.94</u>	<u>21,277.06</u>	<u>-36,870.00</u>
ARC Deposits	-9,000.00	0.00		

Nakoma Community Association Profit & Loss vs. Budget

	<u>Jan-Oct 2025</u>	<u>Budget to date</u>	<u>\$ Over Budget</u>	<u>2025 Annual Budget</u>
Reserve Income/Expense				
Reserve Income				
Reserve Account Interest	27,673.71	35,000.00	-7,326.29	42,000.00
Transfer into Reserves	245,083.34	245,083.34	0.00	294,100.00
Total Other Income	<u>272,757.05</u>	<u>280,083.34</u>	<u>-7,326.29</u>	<u>336,100.00</u>
Reserve Expense				
Reserve Act. Expense	68,207.28	25,000.00	43,207.28	30,000.00
Total Reserve Expense	<u>68,207.28</u>	<u>25,000.00</u>	<u>43,207.28</u>	<u>30,000.00</u>
Net Reserves	<u>204,549.77</u>	<u>255,083.34</u>	<u>-50,533.57</u>	<u>306,100.00</u>