



**SAGE HILLS COMMUNITY ASSOCIATION**

**Financial Review**

**09/30/2025**

In accordance with NRS 116.31083, the financial statements have been provided to the Board of Directors by Sierra Community Management for their review and acceptance. The association uses the accrual method of accounting. Financial statements are available to each homeowner via the community website or upon written request.

The AP Check register and bank account reconciliation reports and the related bank statements have been provided, and there were no unusual or unexplained reconciling items.

The association complies with paragraph (b) of subsection 2 of NRS116.3115 as reserve funds have not been used for daily maintenance items.

Delinquent receivables have been reported via the monthly delinquency report. Delinquencies are collected per the association's collection policy.

The income/expense statement has been provided. Board members are encouraged to review the comparison of the budget to actual and inquire about any significant variances they are unaware of.

No member of the Board of Directors has reported accepting any gifts or incentives from any vendor contracted by the association.

*\*\*\*FASB, ASC 606, NAC 116.410 (NRS 116.615): A new revenue recognition standard practice has taken effect. Reserve revenue may not be recognized on the Income & Expense statement until a corresponding expense is incurred. Beginning with the December 2021 financial and going forward, Revenue to the reserve account will be reflected on the Balance Sheet in the liability account named "Deferred Reserve Revenue" until an expense is incurred. When an expense is incurred, an entry for that amount will be made from the Deferred Reserve Revenue account to the Reserve Income account. Reserve revenue on the Income & Expense statement will now generally equal the expense. \*\*\**

**NOTES:**

Reserve Transfer completed.

# SAGE HILLS COMMUNITY ASSOCIATION

Balance Sheet as of 9/30/2025

Assets	Operating	Reserve	Total
<b>Bank Accounts</b>			
10000 - AAB Operating	\$39,056.23		\$39,056.23
10001 - AAB Reserve		\$184,062.71	\$184,062.71
10007 - AAB CDARS 6376 3.82% 01/02/26		\$270,864.45	\$270,864.45
10008 - AAB CDARS 9508 3.82% 01/22/26		\$263,488.27	\$263,488.27
10364 - AAB CDARS 1462 3.53% 08/06/26		\$114,760.39	\$114,760.39
<b>Total Bank Accounts</b>	<b>\$39,056.23</b>	<b>\$833,175.82</b>	<b>\$872,232.05</b>
<b>Other</b>			
13601 - Due To/(From)	(\$20,468.91)	\$20,468.91	-
<b>Total Other</b>	<b>(\$20,468.91)</b>	<b>\$20,468.91</b>	<b>-</b>
<b>Accounts Receivable</b>			
12000 - A/R Assessments	\$655.00		\$655.00
<b>Total Accounts Receivable</b>	<b>\$655.00</b>		<b>\$655.00</b>
<b>Prepaid</b>			
14010 - Prepaid Expenses	\$1,231.57		\$1,231.57
<b>Total Prepaid</b>	<b>\$1,231.57</b>		<b>\$1,231.57</b>
<b>Total Assets</b>	<b>\$20,473.89</b>	<b>\$853,644.73</b>	<b>\$874,118.62</b>

# SAGE HILLS COMMUNITY ASSOCIATION

Balance Sheet as of 9/30/2025

Liabilities / Equity	Operating	Reserve	Total
<b>Liability</b>			
16000 - In Transit	(\$273.70)		(\$273.70)
30000 - Accounts Payable	\$7,730.33		\$7,730.33
32000 - Prepaid Assessments	\$14,324.37		\$14,324.37
32001 - Prior Owner	\$3,369.00		\$3,369.00
33333 - Deferred Reserve Revenue		\$823,108.83	\$823,108.83
34000 - Accrued Expenses	\$1,291.33		\$1,291.33
35006 - Refund Payable	(\$170.00)		(\$170.00)
<b>Total Liability</b>	<b>\$26,271.33</b>	<b>\$823,108.83</b>	<b>\$849,380.16</b>
<b>Equity</b>			
50000 - Operating Retained Earnings	(\$10,509.06)		(\$10,509.06)
50001 - Reserve Retained Earnings		\$18,716.08	\$18,716.08
50004 - Prior Year Adjustment	\$113.44		\$113.44
51000 - Net Income	\$4,598.18	\$11,819.82	\$16,418.00
<b>Total Equity</b>	<b>(\$5,797.44)</b>	<b>\$30,535.90</b>	<b>\$24,738.46</b>
<b>Total Liabilities / Equity</b>	<b>\$20,473.89</b>	<b>\$853,644.73</b>	<b>\$874,118.62</b>

# SAGE HILLS COMMUNITY ASSOCIATION

## Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Revenue							
62000 - Assessments	21,150.00	21,150.00	-	190,350.00	190,350.00	-	253,800.00
63000 - Late Fees	20.00	-	20.00	70.00	-	70.00	-
63112 - Intent to Lien Fee	-	150.00	(150.00)	-	1,350.00	(1,350.00)	1,800.00
63599 - Misc Income	4,783.56	-	4,783.56	4,783.56	-	4,783.56	-
64000 - Bad Debt	-	(8.33)	8.33	-	(74.97)	74.97	(100.00)
70000 - Interest - Operating	.92	-	.92	6.79	-	6.79	-
Total Revenue	25,954.48	21,291.67	4,662.81	195,210.35	191,625.03	3,585.32	255,500.00
Total Income	25,954.48	21,291.67	4,662.81	195,210.35	191,625.03	3,585.32	255,500.00

## Operating Expense

<b>Audit/Tax</b>							
81001 - Audit/Tax	-	124.59	124.59	250.00	1,121.31	871.31	1,495.08
<b>Total Audit/Tax</b>	<b>-</b>	<b>124.59</b>	<b>124.59</b>	<b>250.00</b>	<b>1,121.31</b>	<b>871.31</b>	<b>1,495.08</b>

<b>Gate</b>							
87000 - Gate Maintenance/Repairs	-	70.00	70.00	1,175.76	630.00	(545.76)	840.00
87005 - Gate Phone	55.95	75.00	19.05	483.50	675.00	191.50	900.00
<b>Total Gate</b>	<b>55.95</b>	<b>145.00</b>	<b>89.05</b>	<b>1,659.26</b>	<b>1,305.00</b>	<b>(354.26)</b>	<b>1,740.00</b>

<b>Insurance</b>							
93001 - Liability/Crime Insurance	2,876.20	2,871.00	(5.20)	25,470.86	25,839.00	368.14	34,452.00
93004 - D&O/Umbrella Insurance	225.12	130.00	(95.12)	2,025.76	1,170.00	(855.76)	1,560.00
93006 - Workers Comp/VAI	55.49	54.58	(.91)	498.77	491.22	(7.55)	655.00
<b>Total Insurance</b>	<b>3,156.81</b>	<b>3,055.58</b>	<b>(101.23)</b>	<b>27,995.39</b>	<b>27,500.22</b>	<b>(495.17)</b>	<b>36,667.00</b>

<b>Landscaping</b>							
84003 - Tree Pruning	-	183.33	183.33	-	1,649.97	1,649.97	2,200.00
84005 - Landscape Contract	2,930.00	2,930.00	-	26,370.00	26,370.00	-	35,160.00
84006 - Landscape Additional	1,829.00	166.67	(1,662.33)	2,784.00	1,500.03	(1,283.97)	2,000.00
<b>Total Landscaping</b>	<b>4,759.00</b>	<b>3,280.00</b>	<b>(1,479.00)</b>	<b>29,154.00</b>	<b>29,520.00</b>	<b>366.00</b>	<b>39,360.00</b>

<b>Management</b>							
80000 - Management Fees	850.00	850.00	-	7,650.00	7,650.00	-	10,200.00
80001 - Postage,Printing & Supplies	108.66	18.00	(90.66)	558.79	162.00	(396.79)	216.00
80005 - Coupons/Statements	-	40.00	40.00	24.00	360.00	336.00	480.00
80008 - Bank/Strong Room Charges	20.00	30.00	10.00	200.00	270.00	70.00	360.00
80016 - Storage	20.00	15.00	(5.00)	160.00	135.00	(25.00)	180.00
80024 - Secretary of State	-	4.17	4.17	51.25	37.53	(13.72)	50.00
80027 - Resident Agent Fee	-	8.33	8.33	-	74.97	74.97	100.00
81000 - Intent to Lien/60 Day Collection Fees	-	150.00	150.00	-	1,350.00	1,350.00	1,800.00
81005 - Legislation Support	-	7.50	7.50	90.00	67.50	(22.50)	90.00
81999 - Legal Fees	-	200.00	200.00	1,088.60	1,800.00	711.40	2,400.00

# SAGE HILLS COMMUNITY ASSOCIATION

## Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
Total Management	998.66	1,323.00	324.34	9,822.64	11,907.00	2,084.36	15,876.00
Pool							
86000 - Pool/Spa Contract	695.00	695.00	-	5,455.00	6,255.00	800.00	8,340.00
86001 - Pool Repair & Supplies	55.00	-	(55.00)	1,908.50	-	(1,908.50)	-
86002 - Pool Permit	92.33	87.50	(4.83)	801.99	787.50	(14.49)	1,050.00
Total Pool	842.33	782.50	(59.83)	8,165.49	7,042.50	(1,122.99)	9,390.00
Repairs & Maintenance							
83004 - Pest Control	52.00	48.41	(3.59)	838.00	435.69	(402.31)	580.92
88000 - Clubhouse Maintenance	429.00	429.00	-	3,564.00	3,861.00	297.00	5,148.00
89001 - General Maintenance	148.00	416.67	268.67	1,829.00	3,750.03	1,921.03	5,000.00
90002 - Asphalt/Street Sealing	4,783.56	-	(4,783.56)	4,783.56	-	(4,783.56)	-
Total Repairs & Maintenance	5,412.56	894.08	(4,518.48)	11,014.56	8,046.72	(2,967.84)	10,728.92
Reserve							
91002 - Reserve Contribution	8,409.92	8,409.92	-	75,689.28	75,689.28	-	100,919.04
Total Reserve	8,409.92	8,409.92	-	75,689.28	75,689.28	-	100,919.04
Security							
83008 - Surveillance Camera Maintenance	-	58.00	58.00	-	522.00	522.00	696.00
Total Security	-	58.00	58.00	-	522.00	522.00	696.00
Utilities							
92000 - Electric	394.16	425.00	30.84	3,355.64	3,825.00	469.36	5,100.00
92001 - Gas	203.87	500.00	296.13	2,930.30	4,500.00	1,569.70	6,000.00
92003 - Water	3,275.23	2,000.00	(1,275.23)	17,728.47	18,000.00	271.53	24,000.00
92004 - Sewer	129.40	125.00	(4.40)	1,164.60	1,125.00	(39.60)	1,500.00
92007 - Cable/Internet	187.01	169.00	(18.01)	1,682.54	1,521.00	(161.54)	2,028.00
Total Utilities	4,189.67	3,219.00	(970.67)	26,861.55	28,971.00	2,109.45	38,628.00
Total Expense	27,824.90	21,291.67	(6,533.23)	190,612.17	191,625.03	1,012.86	255,500.04
Operating Net Total	(1,870.42)	-	(1,870.42)	4,598.18	-	4,598.18	(.04)

# SAGE HILLS COMMUNITY ASSOCIATION

## Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Revenue							
63105 - Interest - Reserve	2,061.44	586.83	1,474.61	20,236.30	5,281.47	14,954.83	7,041.96
63200 - Reserve Revenue	-	8,409.92	(8,409.92)	51,707.84	75,689.28	(23,981.44)	100,919.04
Total Revenue	2,061.44	8,996.75	(6,935.31)	71,944.14	80,970.75	(9,026.61)	107,961.00
Total Income	2,061.44	8,996.75	(6,935.31)	71,944.14	80,970.75	(9,026.61)	107,961.00
Reserve Expense							
Audit/Tax							
94001 - Income Tax	-	17.60	17.60	6,957.00	158.40	(6,798.60)	211.26
Total Audit/Tax	-	17.60	17.60	6,957.00	158.40	(6,798.60)	211.26
Gate							
87000 - Gate Maintenance/Repairs	-	1,130.67	1,130.67	-	10,176.03	10,176.03	13,568.00
Total Gate	-	1,130.67	1,130.67	-	10,176.03	10,176.03	13,568.00
Landscaping							
84006 - Landscape Additional	-	-	-	5,720.00	-	(5,720.00)	-
Total Landscaping	-	-	-	5,720.00	-	(5,720.00)	-
Management							
80008 - Bank/Strong Room Charges	-	-	-	50.00	-	(50.00)	-
Total Management	-	-	-	50.00	-	(50.00)	-
Pool							
86001 - Pool Repair & Supplies	-	1,430.00	1,430.00	-	12,870.00	12,870.00	17,160.00
Total Pool	-	1,430.00	1,430.00	-	12,870.00	12,870.00	17,160.00
Repairs & Maintenance							
89001 - General Maintenance	-	2,667.58	2,667.58	-	24,008.22	24,008.22	32,011.00
89200 - A/C & Heating Repairs	-	604.17	604.17	17,579.00	5,437.53	(12,141.47)	7,250.00
90002 - Asphalt/Street Sealing	-	950.00	950.00	28,374.96	8,550.00	(19,824.96)	11,400.00
90006 - Painting	-	4,468.75	4,468.75	-	40,218.75	40,218.75	53,625.00
90012 - Street Striping	-	-	-	1,443.36	-	(1,443.36)	-
Total Repairs & Maintenance	-	8,690.50	8,690.50	47,397.32	78,214.50	30,817.18	104,286.00
Total Expense	-	11,268.77	11,268.77	60,124.32	101,418.93	41,294.61	135,225.26
Reserve Net Total	2,061.44	(2,272.02)	4,333.46	11,819.82	(20,448.18)	32,268.00	(27,264.26)
Net Total	191.02	(2,272.02)	2,463.04	16,418.00	(20,448.18)	36,866.18	(27,264.30)

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

		Beginning Balance	Current Debit	Credit	Ending Balance
10000 - AAB Operating		33,798.29	37,122.85	31,864.91	39,056.23
Date		Description	Debit	Credit	Type
09/01/2025		2563388 - Doorking, Inc - 07/10-08/09	-	55.95	Invoice
09/01/2025	Batched	Credit Distribution	8,094.37	8,094.37	Credit Distribution
09/02/2025		080525-542962-1 - Las Vegas Valley Water District - service 07/04-08/05/25	-	3,169.15	Invoice
09/02/2025	Batched	Check	5,895.00	-	Owner Payment
09/03/2025	Batched	Credit Distribution	490.00	490.00	Credit Distribution
09/03/2025	Batched	Check	1,870.00	-	Owner Payment
09/04/2025		20570 - H2O Backflow Service - Backflow Test & Certification	-	75.00	Invoice
09/04/2025		35382 - Intrusion Pest Control Inc. - August Pest Control	-	52.00	Invoice
09/04/2025		2149 - Las Vegas X-Press Services - Antenna Replacement	-	230.00	Invoice
09/04/2025		2146 - Las Vegas X-Press Services - Landscape Light Install	-	205.00	Invoice
09/04/2025		715692 - LKG, LTD. - Legal Service 06/16-06/24	-	863.00	Invoice
09/04/2025	Batched	Check	1,645.00	-	Owner Payment
09/04/2025		2167209 - Calavan's Pool & Spa Service - Pool Chemicals	-	76.00	Invoice
09/04/2025		00083594 - First Service Residential Nevada, LLC - 08/12 Gate Service	-	165.38	Invoice
09/04/2025		2166806 - Calavan's Pool & Spa Service - Spa Drain & Refill	-	75.00	Invoice
09/04/2025		2166817 - Calavan's Pool & Spa Service - Liquid Chlorine	-	432.00	Invoice
09/04/2025		2167062 - Calavan's Pool & Spa Service - August Pool Contract	-	695.00	Invoice
09/05/2025	Batched	NV Energy	-	394.16	Invoice
09/05/2025	Batched	Check	1,175.00	-	Owner Payment
09/08/2025		984970 - Green Environmental Landscape Inc. - September Landscape Contract	-	2,930.00	Invoice
09/08/2025	Batched	Check	2,585.00	-	Owner Payment
09/09/2025	Batched	Check	1,175.00	-	Owner Payment
09/09/2025		CAU Refund	2,829.00	-	GL Entry
09/10/2025		2584652 - Doorking, Inc - 08/10-09/09	-	43.95	Invoice
09/10/2025	Batched	Check	705.00	-	Owner Payment
09/11/2025		082225-46413601 - Cox Communications, Inc - service 08/22-09/21/25	-	186.97	Invoice
09/11/2025	Batched	Check	705.00	-	Owner Payment
09/12/2025		2167736 - Calavan's Pool & Spa Service - Pool Chemicals - August	-	55.00	Invoice
09/12/2025	Batched	Check	705.00	-	Owner Payment
09/12/2025		2167641 - Calavan's Pool & Spa Service - September Pool Contract	-	695.00	Invoice
09/12/2025		090125- - Association Cleaning Team, Inc - September Clubhouse	-	429.00	Invoice
09/13/2025	Batched	Credit Distribution	245.00	245.00	Credit Distribution
09/15/2025		082225-01255062 - Southwest Gas Corp - service 7/25-8/22/25	-	148.57	Invoice

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

			Beginning Balance	Current Debit	Credit	Ending Balance
10000 - AAB Operating			33,798.29	37,122.85	31,864.91	39,056.23
Date		Description	Debit	Credit	Type	
09/15/2025	Batched	Check	470.00	-	Owner Payment	
09/17/2025	Batched	9/12/25 - Sierra Community Management, LLC - Ancillary Charges 09/12/25	-	128.66	Invoice	
09/18/2025		723642 - LKG, LTD. - 07/07-07/09 Legal Service	-	225.60	Invoice	
09/18/2025	Batched	Check road repair	4,783.56	-	Owner Payment	
09/19/2025		Check	235.00	-	Owner Payment	
09/22/2025	Batched	Check	460.00	-	Owner Payment	
09/23/2025		Check	235.00	-	Owner Payment	
09/24/2025	Batched	Check	470.00	-	Owner Payment	
09/25/2025	Batched	Check	470.00	-	Owner Payment	
09/26/2025		Post Item	-	20.00	Invoice	
09/26/2025	Batched	Check	470.00	-	Owner Payment	
09/28/2025		Transfer to AAB Reserve - 7944	-	8,409.92	Transfer	
09/29/2025		090425-542962-1 - Las Vegas Valley Water District - service 08/06 -09/04/25	-	3,275.23	Invoice	
09/29/2025	Batched	Check	470.00	-	Owner Payment	
09/30/2025		September Interest	.92	-	GL Entry	
09/30/2025	Batched	Check	940.00	-	Owner Payment	
10001 - AAB Reserve			175,602.12	8,460.59	-	184,062.71
Date		Description	Debit	Credit	Type	
09/28/2025		Transfer from AAB Operating - 7910	8,409.92	-	Transfer	
09/30/2025		September Interest	50.67	-	GL Entry	
10007 - AAB CDARS 6376 3.82% 01/02/26			270,014.04	850.41	-	270,864.45
Date		Description	Debit	Credit	Type	
09/01/2025		September Interest	850.41	-	GL Entry	
10008 - AAB CDARS 9508 3.82% 01/22/26			262,661.02	827.25	-	263,488.27
Date		Description	Debit	Credit	Type	
09/01/2025		September Interest	827.25	-	GL Entry	
10364 - AAB CDARS 1462 3.53% 08/06/26			114,427.28	333.11	-	114,760.39
Date		Description	Debit	Credit	Type	
09/01/2025		September Interest	333.11	-	GL Entry	



# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

			Beginning Balance	Current Debit	Credit	Ending Balance
10364 - AAB CDARS 1462 3.53% 08/06/26			114,427.28	333.11	-	114,760.39
Date	Description			Debit	Credit	Type
12000 - A/R Assessments			10.00	25,953.56	25,308.56	655.00
Date	Description			Debit	Credit	Type
09/01/2025	Batched	Credit Distribution		-	8,094.37	Credit Distribution
09/01/2025	Batched	Assessment		21,150.00	-	Owner Charge
09/02/2025	Batched	Check		-	4,625.00	Owner Payment
09/03/2025	Batched	Credit Distribution		-	490.00	Credit Distribution
09/03/2025	Batched	Check		-	1,325.63	Owner Payment
09/04/2025	Batched	Check		-	870.00	Owner Payment
09/05/2025	Batched	Check		-	1,165.00	Owner Payment
09/08/2025	Batched	Check		-	1,340.00	Owner Payment
09/09/2025	Batched	Check		-	695.00	Owner Payment
09/10/2025	Batched	Check		-	470.00	Owner Payment
09/11/2025	Batched	Check		-	470.00	Owner Payment
09/12/2025		Misc Damage to common area		4,783.56	-	Owner Charge
09/12/2025	Batched	Check		-	445.00	Owner Payment
09/13/2025		Credit Distribution		-	245.00	Credit Distribution
09/15/2025	Batched	Check		-	310.00	Owner Payment
09/16/2025	Batched	Late Fee		20.00	-	Owner Charge
09/18/2025		Check road repair		-	4,538.56	Owner Payment
09/22/2025		Check		-	225.00	Owner Payment
14010 - Prepaid Expenses			1,252.11	388.20	408.74	1,231.57
Date	Description			Debit	Credit	Type
09/01/2025		090125-36011111 - City of Las Vegas Sewer - service 10/1-12/31/25		388.20	-	Invoice
09/30/2025		Reverse - Cox Communications 7/22-8/21		-	187.01	GL Entry
09/30/2025		Prepaid Sewer Allocation		-	129.40	GL Entry
09/30/2025		Prepaid Pool/Spa Permit 7/1/25- 6/30/26		-	92.33	GL Entry
14011 - Prepaid Insurance			5,985.81	-	5,985.81	0.00
Date	Description			Debit	Credit	Type
09/09/2025		CAU Refund		-	2,829.00	GL Entry
09/30/2025		Insurance Allocation		-	3,156.81	GL Entry

# SAGE HILLS COMMUNITY ASSOCIATION

## GL Trial Balance For 9/1/2025 - 9/30/2025

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
16000 - In Transit		850.00	273.70	850.00	273.70
Date	Description		Debit	Credit	Type
09/30/2025	Management Contract		-	850.00	GL Entry
09/30/2025	DoorKing duplicate posting		273.70	-	GL Entry
30000 - Accounts Payable		-6,694.62	14,625.62	15,661.33	-7,730.33
Date	Description		Debit	Credit	Type
09/01/2025	2434895 - Doorking, Inc - 01/10-02/09		-	43.95	Invoice
09/01/2025	2456152 - Doorking, Inc - 02/10-03/09		-	45.95	Invoice
09/01/2025	2478045 - Doorking, Inc - 03/10-04/09		-	45.95	Invoice
09/01/2025	2499737 - Doorking, Inc - 04/10-05/09		-	45.95	Invoice
09/01/2025	2542256 - Doorking, Inc - 06/10-07/09/25		-	57.95	Invoice
09/01/2025	2563388 - Doorking, Inc - 07/10-08/09		55.95	-	Invoice
09/01/2025	2167736 - Calavan's Pool & Spa Service - Pool Chemicals - August		-	55.00	Invoice
09/01/2025	2521098 - Doorking, Inc - 5/10-06/09/25		-	45.95	Invoice
09/01/2025	090125-36011111 - City of Las Vegas Sewer - service 10/1-12/31/25		-	388.20	Invoice
09/01/2025	984970 - Green Environmental Landscape Inc. - September Landscape Contract		-	2,930.00	Invoice
09/01/2025	2167641 - Calavan's Pool & Spa Service - September Pool Contract		-	695.00	Invoice
09/01/2025	090125 - Association Cleaning Team, Inc - September Clubhouse		-	429.00	Invoice
09/02/2025	080525-542962-1 - Las Vegas Valley Water District - service 07/04-08/05/25		3,169.15	-	Invoice
09/04/2025	2166806 - Calavan's Pool & Spa Service - Spa Drain & Refill		75.00	-	Invoice
09/04/2025	20570 - H2O Backflow Service - Backflow Test & Certification		75.00	-	Invoice
09/04/2025	2167209 - Calavan's Pool & Spa Service - Pool Chemicals		76.00	-	Invoice
09/04/2025	35382 - Intrusion Pest Control Inc. - August Pest Control		52.00	-	Invoice
09/04/2025	715692 - LKG, LTD. - Legal Service 06/16-06/24		863.00	-	Invoice
09/04/2025	2166817 - Calavan's Pool & Spa Service - Liquid Chlorine		432.00	-	Invoice
09/04/2025	090425-542962-1 - Las Vegas Valley Water District - service 08/06-09/04/25		-	3,275.23	Invoice
09/04/2025	00083594 - First Service Residential Nevada, LLC - 08/12 Gate Service		165.38	-	Invoice
09/04/2025	2149 - Las Vegas X-Press Services - Antenna Replacement		230.00	-	Invoice
09/04/2025	2146 - Las Vegas X-Press Services - Landscape Light Install		205.00	-	Invoice
09/04/2025	2167062 - Calavan's Pool & Spa Service - August Pool Contract		695.00	-	Invoice
09/05/2025	Batched NV Energy		394.16	394.16	Invoice
09/08/2025	984970 - Green Environmental Landscape Inc. - September Landscape Contract		2,930.00	-	Invoice

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

			Beginning Balance	Current Debit	Credit	Ending Balance
30000 - Accounts Payable			-6,694.62	14,625.62	15,661.33	-7,730.33
Date		Description	Debit	Credit	Type	
09/10/2025	Batched	2584652 - Doorking, Inc - 08/10-09/09	43.95	43.95	Invoice	
09/11/2025		082225-46413601 - Cox Communications, Inc - service 08/22-09/21/25	186.97	-	Invoice	
09/12/2025		2167641 - Calavan's Pool & Spa Service - September Pool Contract	695.00	-	Invoice	
09/12/2025	Batched	9/12/25 - Sierra Community Management, LLC - Ancillary Charges 09/12/25	-	128.66	Invoice	
09/12/2025		2167736 - Calavan's Pool & Spa Service - Pool Chemicals - August	55.00	-	Invoice	
09/12/2025		090125- - Association Cleaning Team, Inc - September Clubhouse	429.00	-	Invoice	
09/15/2025		082225-01255062 - Southwest Gas Corp - service 7/25-8/22/25	148.57	-	Invoice	
09/16/2025		35568 - Intrusion Pest Control Inc. - September Pest Control	-	52.00	Invoice	
09/17/2025	Batched	9/12/25 - Sierra Community Management, LLC - Ancillary Charges 09/12/25	128.66	-	Invoice	
09/18/2025		723642 - LKG, LTD. - 07/07-07/09 Legal Service	225.60	-	Invoice	
09/19/2025		31470 - Mohamed Ingram - Exercise Equipment Service Inspection	-	148.00	Invoice	
09/22/2025		HAU924664 - Holbrook Asphalt, LLC - Asphalt Cleanup	-	4,783.56	Invoice	
09/25/2025		092525-01255062 - Southwest Gas Corp - service 08/23-09/23/25	-	203.87	Invoice	
09/26/2025	Batched	Post Item	20.00	20.00	Invoice	
09/29/2025		090425-542962-1 - Las Vegas Valley Water District - service 08/06-09/04/25	3,275.23	-	Invoice	
09/29/2025		1001444 - Green Environmental Landscape Inc. - Tree Removal/Stump Grind	-	860.00	Invoice	
09/30/2025		1003240 - Green Environmental Landscape Inc. - Turf Overseeding	-	969.00	Invoice	
32000 - Prepaid Assessments			-14,169.37	8,829.37	8,984.37	-14,324.37
Date		Description	Debit	Credit	Type	
09/01/2025	Batched	Credit Distribution	8,094.37	-	Credit Distribution	
09/02/2025	Batched	Check	-	1,270.00	Owner Payment	
09/03/2025	Batched	Credit Distribution	490.00	-	Credit Distribution	
09/03/2025	Batched	Check	-	544.37	Owner Payment	
09/04/2025	Batched	Check	-	775.00	Owner Payment	
09/05/2025		Check	-	10.00	Owner Payment	
09/08/2025	Batched	Check	-	1,245.00	Owner Payment	
09/09/2025	Batched	Check	-	480.00	Owner Payment	
09/10/2025		Check	-	235.00	Owner Payment	
09/11/2025		Check	-	235.00	Owner Payment	

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

			Beginning Balance	Current Debit	Credit	Ending Balance
32000 - Prepaid Assessments			-14,169.37	8,829.37	8,984.37	-14,324.37
Date		Description	Debit	Credit	Type	
09/12/2025	Batched	Check	-	260.00	Owner Payment	
09/13/2025		Credit Distribution	245.00	-	Credit Distribution	
09/15/2025	Batched	Check	-	160.00	Owner Payment	
09/18/2025		Check road repair	-	245.00	Owner Payment	
09/19/2025		Check	-	235.00	Owner Payment	
09/22/2025		Check	-	235.00	Owner Payment	
09/23/2025		Check	-	235.00	Owner Payment	
09/24/2025	Batched	Check	-	470.00	Owner Payment	
09/25/2025	Batched	Check	-	470.00	Owner Payment	
09/26/2025	Batched	Check	-	470.00	Owner Payment	
09/29/2025	Batched	Check	-	470.00	Owner Payment	
09/30/2025	Batched	Check	-	940.00	Owner Payment	
32001 - Prior Owner			-3,369.00	-	-	-3,369.00
Date		Description	Debit	Credit	Type	
33333 - Deferred Reserve Revenue			-814,698.91	-	8,409.92	-823,108.83
Date		Description	Debit	Credit	Type	
09/28/2025		Monthly Reserve Transfer	-	8,409.92	GL Entry	
34000 - Accrued Expenses			-1,291.33	-	-	-1,291.33
Date		Description	Debit	Credit	Type	
35006 - Refund Payable			170.00	-	-	170.00
Date		Description	Debit	Credit	Type	
50000 - Operating Retained Earnings			10,509.06	-	-	10,509.06
Date		Description	Debit	Credit	Type	
50001 - Reserve Retained Earnings			-18,716.08	-	-	-18,716.08
Date		Description	Debit	Credit	Type	

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

			Beginning Balance	Current		Ending Balance
				Debit	Credit	
50004 - Prior Year Adjustment			-113.44	-	-	-113.44
Date	Description			Debit	Credit	Type
62000 - Assessments			-169,200.00	-	21,150.00	-190,350.00
Date	Description			Debit	Credit	Type
09/01/2025	Batched	Assessment		-	21,150.00	Owner Charge
63000 - Late Fees			-50.00	-	20.00	-70.00
Date	Description			Debit	Credit	Type
09/16/2025	Batched	Late Fee		-	20.00	Owner Charge
63105 - Interest - Reserve			-18,174.86	-	2,061.44	-20,236.30
Date	Description			Debit	Credit	Type
09/01/2025	Batched	September Interest		-	2,010.77	GL Entry
09/30/2025		September Interest		-	50.67	GL Entry
63200 - Reserve Revenue			-51,707.84	-	-	-51,707.84
Date	Description			Debit	Credit	Type
63599 - Misc Income			0.00	-	4,783.56	-4,783.56
Date	Description			Debit	Credit	Type
09/12/2025		Misc Damage to common area		-	4,783.56	Owner Charge
70000 - Interest - Operating			-5.87	-	0.92	-6.79
Date	Description			Debit	Credit	Type
09/30/2025		September Interest		-	.92	GL Entry
80000 - Management Fees			6,800.00	850.00	-	7,650.00
Date	Description			Debit	Credit	Type
09/30/2025		Management Contract		850.00	-	GL Entry
80001 - Postage,Printing & Supplies			450.13	108.66	-	558.79
Date	Description			Debit	Credit	Type

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
80001 - Postage,Printing & Supplies		450.13	108.66	-	558.79
Date	Description		Debit	Credit	Type
09/12/2025	9/12/25 - Sierra Community Management, LLC - Ancillary Charges 09/12/25		108.66	-	Invoice
80005 - Coupons/Statements		24.00	-	-	24.00
Date	Description		Debit	Credit	Type
80008 - Bank/Strong Room Charges		230.00	20.00	-	250.00
Date	Description		Debit	Credit	Type
09/26/2025	Post Item		20.00	-	Invoice
80016 - Storage		140.00	20.00	-	160.00
Date	Description		Debit	Credit	Type
09/12/2025	9/12/25 - Sierra Community Management, LLC - Ancillary Charges 09/12/25		20.00	-	Invoice
80024 - Secretary of State		51.25	-	-	51.25
Date	Description		Debit	Credit	Type
81001 - Audit/Tax		250.00	-	-	250.00
Date	Description		Debit	Credit	Type
81005 - Legislation Support		90.00	-	-	90.00
Date	Description		Debit	Credit	Type
81999 - Legal Fees		1,088.60	-	-	1,088.60
Date	Description		Debit	Credit	Type
83004 - Pest Control		786.00	52.00	-	838.00
Date	Description		Debit	Credit	Type
09/16/2025	35568 - Intrusion Pest Control Inc. - September Pest Control		52.00	-	Invoice

# SAGE HILLS COMMUNITY ASSOCIATION

## GL Trial Balance For 9/1/2025 - 9/30/2025

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
84005 - Landscape Contract		23,440.00	2,930.00	-	26,370.00
Date	Description		Debit	Credit	Type
09/01/2025	984970 - Green Environmental Landscape Inc. - September Landscape Contract		2,930.00	-	Invoice
84006 - Landscape Additional		6,675.00	1,829.00	-	8,504.00
Date	Description		Debit	Credit	Type
09/29/2025	1001444 - Green Environmental Landscape Inc. - Tree Removal/Stump Grind		860.00	-	Invoice
09/30/2025	1003240 - Green Environmental Landscape Inc. - Turf Overseeding		969.00	-	Invoice
86000 - Pool/Spa Contract		4,760.00	695.00	-	5,455.00
Date	Description		Debit	Credit	Type
09/01/2025	2167641 - Calavan's Pool & Spa Service - September Pool Contract		695.00	-	Invoice
86001 - Pool Repair & Supplies		1,853.50	55.00	-	1,908.50
Date	Description		Debit	Credit	Type
09/01/2025	2167736 - Calavan's Pool & Spa Service - Pool Chemicals - August		55.00	-	Invoice
86002 - Pool Permit		709.66	92.33	-	801.99
Date	Description		Debit	Credit	Type
09/30/2025	Prepaid Pool/Spa Permit 7/1/25- 6/30/26		92.33	-	GL Entry
87000 - Gate Maintenance/Repairs		1,175.76	-	-	1,175.76
Date	Description		Debit	Credit	Type
87005 - Gate Phone		427.55	329.65	273.70	483.50
Date	Description		Debit	Credit	Type
09/01/2025	2456152 - Doorking, Inc - 02/10-03/09		45.95	-	Invoice
09/01/2025	2521098 - Doorking, Inc - 5/10-06/09/25		45.95	-	Invoice
09/01/2025	2478045 - Doorking, Inc - 03/10-04/09		45.95	-	Invoice
09/01/2025	2499737 - Doorking, Inc - 04/10-05/09		45.95	-	Invoice
09/01/2025	2542256 - Doorking, Inc - 06/10-07/09/25		57.95	-	Invoice
09/01/2025	2434895 - Doorking, Inc - 01/10-02/09		43.95	-	Invoice

# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
87005 - Gate Phone		427.55	329.65	273.70	483.50
Date	Description		Debit	Credit	Type
09/10/2025	2584652 - Doorking, Inc - 08/10-09/09		43.95	-	Invoice
09/30/2025	DoorKing duplicate posting		-	273.70	GL Entry
88000 - Clubhouse Maintenance		3,135.00	429.00	-	3,564.00
Date	Description		Debit	Credit	Type
09/01/2025	090125 - Association Cleaning Team, Inc - September Clubhouse		429.00	-	Invoice
89001 - General Maintenance		1,681.00	148.00	-	1,829.00
Date	Description		Debit	Credit	Type
09/19/2025	31470 - Mohamed Ingram - Exercise Equipment Service Inspection		148.00	-	Invoice
89200 - A/C & Heating Repairs		17,579.00	-	-	17,579.00
Date	Description		Debit	Credit	Type
90002 - Asphalt/Street Sealing		28,374.96	4,783.56	-	33,158.52
Date	Description		Debit	Credit	Type
09/22/2025	HAU924664 - Holbrook Asphalt, LLC - Asphalt Cleanup		4,783.56	-	Invoice
90012 - Street Striping		1,443.36	-	-	1,443.36
Date	Description		Debit	Credit	Type
91002 - Reserve Contribution		67,279.36	8,409.92	-	75,689.28
Date	Description		Debit	Credit	Type
09/28/2025	Monthly Reserve Transfer		8,409.92	-	GL Entry
92000 - Electric		2,961.48	394.16	-	3,355.64
Date	Description		Debit	Credit	Type
09/05/2025	Batched NV Energy		394.16	-	Invoice
92001 - Gas		2,726.43	203.87	-	2,930.30
Date	Description		Debit	Credit	Type



# SAGE HILLS COMMUNITY ASSOCIATION

GL Trial Balance For 9/1/2025 - 9/30/2025

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
92001 - Gas		2,726.43	203.87	-	2,930.30
Date	Description		Debit	Credit	Type
09/25/2025	092525-01255062 - Southwest Gas Corp - service 08/23-09/23/25		203.87	-	Invoice
92003 - Water		14,453.24	3,275.23	-	17,728.47
Date	Description		Debit	Credit	Type
09/04/2025	090425-542962-1 - Las Vegas Valley Water District - service 08/06-09/04/25		3,275.23	-	Invoice
92004 - Sewer		1,035.20	129.40	-	1,164.60
Date	Description		Debit	Credit	Type
09/30/2025	Prepaid Sewer Allocation		129.40	-	GL Entry
92007 - Cable/Internet		1,495.53	187.01	-	1,682.54
Date	Description		Debit	Credit	Type
09/30/2025	Reverse - Cox Communications 7/22-8/21		187.01	-	GL Entry
93001 - Liability/Crime Insurance		22,594.66	2,876.20	-	25,470.86
Date	Description		Debit	Credit	Type
09/30/2025	Batched Insurance Allocation		2,876.20	-	GL Entry
93004 - D&O/Umbrella Insurance		1,800.64	225.12	-	2,025.76
Date	Description		Debit	Credit	Type
09/30/2025	Insurance Allocation		225.12	-	GL Entry
93006 - Workers Comp/VAI		443.28	55.49	-	498.77
Date	Description		Debit	Credit	Type
09/30/2025	Insurance Allocation		55.49	-	GL Entry
94001 - Income Tax		6,957.00	-	-	6,957.00
Date	Description		Debit	Credit	Type
Net Total		0.00	125,763.26	125,763.26	0.00

# SAGE HILLS COMMUNITY ASSOCIATION

## AP Aging by Fund for Ending Date: 9/30/2025

Provider	Current	Over 30	Over 60	Over 90	Total
<b>Operating</b>					
CITY OF LAS VEGAS SEWER Acct # 3636011111 Inv # 090125-36011111 9/1/2025 - service 10/1-12/31/25 - Prepaid Expenses	388.20	0.00	0.00	0.00	388.20
DOORKING, INC Inv # 2434895 9/1/2025 - 01/10-02/09 - Gate Phone	43.95	0.00	0.00	0.00	43.95
DOORKING, INC Inv # 2456152 9/1/2025 - 02/10-03/09 - Gate Phone	45.95	0.00	0.00	0.00	45.95
DOORKING, INC Inv # 2478045 9/1/2025 - 03/10-04/09 - Gate Phone	45.95	0.00	0.00	0.00	45.95
DOORKING, INC Inv # 2499737 9/1/2025 - 04/10-05/09 - Gate Phone	45.95	0.00	0.00	0.00	45.95
DOORKING, INC Inv # 2521098 9/1/2025 - 5/10-06/09/25 - Gate Phone	45.95	0.00	0.00	0.00	45.95
DOORKING, INC Inv # 2542256 9/1/2025 - 06/10-07/09/25 - Gate Phone	57.95	0.00	0.00	0.00	57.95
GREEN ENVIRONMENTAL LANDSCAPE INC. Inv # 1001444 9/29/2025 - Tree Removal/Stump Grind - Landscape Additional	860.00	0.00	0.00	0.00	860.00
GREEN ENVIRONMENTAL LANDSCAPE INC. Inv # 1003240 9/30/2025 - Turf Overseeding - Landscape Additional	969.00	0.00	0.00	0.00	969.00
HOLBROOK ASPHALT, LLC Inv # HAU924664 9/22/2025 - Asphalt Cleanup - Asphalt/Street Sealing	4,783.56	0.00	0.00	0.00	4,783.56
INTRUSION PEST CONTROL INC. Acct # 100234 Inv # 35568 9/16/2025 - September Pest Control - Pest Control	52.00	0.00	0.00	0.00	52.00
MOHAMED INGRAM Inv # 31470 9/19/2025 - Exercise Equipment Service Inspection - General Maintenance	148.00	0.00	0.00	0.00	148.00
POST ITEM 7/25/2025 - Electric	0.00	0.00	20.00	0.00	20.00
POST ITEM 8/29/2025 - Bank/Strong Room Charges	0.00	20.00	0.00	0.00	20.00
SOUTHWEST GAS CORP Acct # 910001255062 Inv # 092525-01255062 9/25/2025 - service 08/23-09/23/25 - Gas	203.87	0.00	0.00	0.00	203.87
<b>Total</b>	<b>7,690.33</b>	<b>20.00</b>	<b>20.00</b>	<b>0.00</b>	<b>7,730.33</b>

# SAGE HILLS COMMUNITY ASSOCIATION

## Cash Disbursement - 9/30/2025

Date	CheckNo	Description	Amount
10000 - AAB Operating - 7910			
9/1/2025	Avid 300862	Doorking, Inc Inv # 2563388	55.95
	87005 - Gate Phone - 07/10-08/09		55.95
9/2/2025	Avid 300860	Las Vegas Valley Water District Inv # 080525-542962-1	3,169.15
	92003 - Water - service 07/04-08/05/25		3,169.15
9/4/2025	Avid 101092	Community Access Systems Inv # 00083594	165.38
	87000 - Gate Maintenance/Repairs - First Service Residential Nevada, LLC - 08/12 Gate Service		165.38
9/4/2025	Avid 101093	Las Vegas X-Press Services Inv # 2146	205.00
	84006 - Landscape Additional - Landscape Light Install		205.00
9/4/2025	Avid 101093	Las Vegas X-Press Services Inv # 2149	230.00
	89001 - General Maintenance - Antenna Replacement		230.00
9/4/2025	Avid 101094	Calavan's Pool & Spa Service Inv # 2167062	695.00
	86000 - Pool/Spa Contract - August Pool Contract		695.00
9/4/2025	Avid 101094	Calavan's Pool & Spa Service Inv # 2166806	75.00
	86001 - Pool Repair & Supplies - Spa Drain & Refill		75.00
9/4/2025	Avid 101094	Calavan's Pool & Spa Service Inv # 2166817	432.00
	86001 - Pool Repair & Supplies - Liquid Chlorine		432.00
9/4/2025	Avid 101094	Calavan's Pool & Spa Service Inv # 2167209	76.00
	86001 - Pool Repair & Supplies - Pool Chemicals		76.00
9/4/2025	Avid 101095	H2O Backflow Service Inv # 20570	75.00
	89001 - General Maintenance - Backflow Test & Certification		75.00
9/4/2025	Avid 101096	Intrusion Pest Control Inc. Inv # 35382	52.00
	83004 - Pest Control - August Pest Control		52.00
9/4/2025	Avid 101097	LKG, LTD. Inv # 715692	863.00
	81999 - Legal Fees - Legal Service 06/16-06/24		863.00
9/5/2025	Auto Draft	NV Energy - Misc. Expense	32.37
	92000 - Electric - NV Energy		32.37
9/5/2025	Auto Draft	NV Energy - Misc. Expense	26.93
	92000 - Electric - NV Energy		26.93
9/5/2025	Auto Draft	NV Energy - Misc. Expense	79.55
	92000 - Electric - NV Energy		79.55

# SAGE HILLS COMMUNITY ASSOCIATION

## Cash Disbursement - 9/30/2025

Date	CheckNo	Description	Amount
9/5/2025	Auto Draft	NV Energy - Misc. Expense	255.31
	92000 - Electric - NV Energy		255.31
9/8/2025	Avid 101098	Green Environmental Landscape Inc. Inv # 984970	2,930.00
	84005 - Landscape Contract - September Landscape Contract		2,930.00
9/10/2025	Avid 300865	Doorking, Inc Inv # 2584652	43.95
	87005 - Gate Phone - 08/10-09/09		43.95
9/11/2025	Avid 300863	Cox Communications, Inc Inv # 082225-46413601	186.97
	92007 - Cable/Internet - service 08/22-09/21/25		186.97
9/12/2025	Avid 101099	Association Cleaning Team, Inc Inv # 090125-	429.00
	88000 - Clubhouse Maintenance - September Clubhouse		429.00
9/12/2025	Avid 101100	Calavan's Pool & Spa Service Inv # 2167641	695.00
	86000 - Pool/Spa Contract - September Pool Contract		695.00
9/12/2025	Avid 101100	Calavan's Pool & Spa Service Inv # 2167736	55.00
	86001 - Pool Repair & Supplies - Pool Chemicals - August		55.00
9/15/2025	Avid 300864	Southwest Gas Corp Inv # 082225-01255062	148.57
	92001 - Gas - service 7/25-8/22/25		148.57
9/17/2025	Avid 101101	Sierra Community Management, LLC Inv # 9/12/25	128.66
	80001 - Postage,Printing & Supplies - Ancillary Charges 09/12/25		108.66
	80016 - Storage - Ancillary Charges 09/12/25		20.00
9/18/2025	Avid 101102	LKG, LTD. Inv # 723642	225.60
	81999 - Legal Fees - 07/07-07/09 Legal Service		225.60
9/26/2025	Auto Draft	Post Item - Misc. Expense	20.00
	80008 - Bank/Strong Room Charges - Post Item		20.00
9/28/2025	Transfer Out	Transfer to AAB Reserve - 7944	8,409.92
	10001 - AAB Reserve - Transfer from AAB Operating - 7910		8,409.92
9/29/2025	Avid 300867	Las Vegas Valley Water District Inv # 090425-542962-1	3,275.23
	92003 - Water - service 08/06-09/04/25		3,275.23
Total			23,035.54