

FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2015

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DECEMBER 31, 2015

Financial Statements

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ACCOUNTANT'S COMPILATION REPORT

Longleaf Community Association, Inc.
Post Office Box 987
Pine Mountain, GA 31822

Management is responsible for the accompanying financial statements of Longleaf Community Association, Inc. (a Homeowner's Association), which comprise the balance sheet as of December 31, 2015, and statements of income and cash flows for the one month and twelve month periods then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that revenue be recognized in the periods in which it is earned. The Association has recognized revenue in the accompanying financial statements in the month in which the owners are billed, rather than the months when the revenue is earned. Management has not determined the effects on the accompanying financial statements of this departure from accounting principles generally accepted in the United States of America.

Management has omitted supplementary information about future major repairs and replacements of common property that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements, as is required by the Financial Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures and the statement of members' equity required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the Association's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained on pages five through six is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Longleaf Community Association, Inc.



Columbus, Georgia
April 26, 2016

LONGLEAF COMMUNITY ASSOCIATION, INC.
BALANCE SHEET
December 31, 2015

ASSETS

CURRENT ASSETS

Cash - First Peoples Bank	\$	208,792.17	
Accounts Receivable		84.00	
Accounts Receivable - Williams		10,490.05	
Accounts Receivable - CROA		66,812.12	
Accounts Receivable - Developer Shortfall		3,193.00	
TOTAL CURRENT ASSETS			\$ <u>289,371.34</u>

TOTAL ASSETS \$ 289,371.34

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Prepaid Dues	\$	525.00	
Accounts Payable - due to DML		7,625.00	
CURRENT LIABILITIES			\$ 8,150.00

RESERVES

Reserves - General		215,118.61	
TOTAL LIABILITIES			<u>223,268.61</u>

MEMBERS' EQUITY

Members' Equity		18,326.04	
Current Year Net Income		47,776.69	
			<u>66,102.73</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 289,371.34

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENTS OF INCOME
For the One Month and Twelve Months Ended December 31, 2015

	One Month Ended	Twelve Months Ended
REVENUE		
Service Area Assessments	\$.00	\$ 234,723.50
Service Area Dues - Prior Year	.00	6,026.00
Capital Reserves - Developer	2,100.00	2,100.00
Capital Reserve Service Area	.00	22,763.00
Community Council Fee	.00	47,566.00
Capital Reserve - Anticipated Sale	.00	2,640.00
Common Expenses - CROA	.00	10,050.00
Late Fee Income	(236.80)	1,213.90
Cost of Collection Income	.00	1,744.00
Owner Interest Income	(23.68)	3,969.02
Developer Shortfall	3,193.00	5,585.00
Miscellaneous Income	.00	240.00
	<hr/>	<hr/>
TOTAL REVENUE	5,032.52	338,620.42
OPERATING EXPENSES		
Legal and Professional	3,538.26	4,803.26
Community Council Expense	.00	45,760.00
Capital Reserve Expense Council	.00	2,640.00
Common Expenses CROA	.00	9,575.00
Insurance	.00	7,120.00
Pool - Operations	100.00	9,023.38
Pool - Phone	.00	607.00
Pool - Repairs	.00	2,051.00
Pool - Supplies	.00	546.00
Landscaping - Contract	8,841.00	103,551.00
Landscaping - Improvements	.00	120.00
Landscaping - Seasonal Color	.00	920.00
Landscaping - Pinestraw	22,837.50	61,062.50
Landscaping - Irrigation	.00	179.00
Landscaping - Tree Removal	.00	5,550.00
Water	228.80	3,114.20
Electricity	386.76	8,247.94
Trash Removal	1,794.50	21,056.90
Janitorial Services	120.00	2,570.00
Repairs and Maintenance	344.00	2,794.35
Pest Control	.00	450.00
Assessment Write Off	(50.00)	(577.23)
Common Area Improvements	.00	2,361.00
Pool	.00	680.00
Signage	.00	650.00
Transfer From Reserve	.00	(4,473.00)
Interest Income - Reserve	.00	(187.00)
Transfer to Reserve - Interest	.00	187.00
Printing & Office Supplies	56.00	315.66
Telephones & DSL	38.37	145.77
	<hr/>	<hr/>
	38,235.19	290,843.73
	<hr/>	<hr/>
NET INCOME (LOSS) \$	\$ (33,202.67)	\$ 47,776.69

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Twelve Months Ended December 31, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 47,776.69
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	197,626.03
Prepaid Dues	(1,819.93)
Accounts Payable	(30,505.48)
Reserves	<u>(4,285.14)</u>
	<u>208,792.17</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>208,792.17</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	208,792.17
Cash and equivalents - beginning of year	<u>.00</u>
CASH AND EQUIVALENTS - END OF YEAR	<u>\$ 208,792.17</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF INCOME - MONTHLY BUDGET COMPARISON
For the One Month Ended December 31, 2015

	One Month Ended	Budget	Variance
REVENUE			
Service Area Assessments	\$.00	\$ 20,930.00	\$ (20,930.00)
Capital Reserves - Developer	2,100.00	175.00	1,925.00
Capital Reserve Service Area	.00	1,862.50	(1,862.50)
Community Council Fee	.00	3,310.00	(3,310.00)
Community Council - Post	.00	840.00	(840.00)
Capital Reserve - Anticipated Sale	.00	180.00	(180.00)
Common Expenses - CROA	(236.80)	.00	(236.80)
Owner Interest Income	(23.68)	.00	(23.68)
Developer Shortfall	3,193.00	.00	3,193.00
TOTAL REVENUE	<u>5,032.52</u>	<u>27,297.50</u>	<u>(22,264.98)</u>
OPERATING EXPENSES			
Legal and Professional	3,538.26	.00	3,538.26
Community Council Expense	.00	4,150.00	(4,150.00)
Common Expenses CROA	.00	1,150.00	(1,150.00)
Capital Reserve Expense - Community Council	.00	180.00	(180.00)
Insurance	.00	424.00	(424.00)
Pool - Operations	100.00	645.87	(545.87)
Pool - Phone	.00	75.00	(75.00)
Pool - Supplies	.00	83.37	(83.37)
Pool - Repairs	.00	150.37	(150.37)
Landscaping - Contract	8,841.00	7,397.00	1,444.00
Landscaping - Improvements	.00	166.63	(166.63)
Landscaping - Seasonal Color	.00	166.63	(166.63)
Landscaping - Pinestraw	22,837.50	5,458.37	17,379.13
Landscaping - Irrigation	.00	520.87	(520.87)
Landscaping - Plants	.00	2,000.00	(2,000.00)
Landscaping - Tree Removal	.00	250.00	(250.00)
Electricity	386.76	750.00	(363.24)
Water	228.80	375.00	(146.20)
Trash Removal	1,794.50	1,795.00	(.50)
Janitorial Services	120.00	250.00	(130.00)
Repairs and Maintenance	344.00	290.00	54.00
Pest Control	.00	36.63	(36.63)
Printing & Office Supplies	56.00	.00	56.00
Assessment Write Off	(50.00)	.00	(50.00)
Common Area Improvements	.00	91.63	(91.63)
Welcome Basket	.00	262.13	(262.13)
Signage	.00	59.62	(59.62)
Telephones & DSL	38.37	.00	38.37
	<u>38,235.19</u>	<u>26,728.12</u>	<u>11,507.07</u>
NET INCOME (LOSS)	<u>\$ (33,202.67)</u>	<u>\$ 569.38</u>	<u>\$ (33,772.05)</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF INCOME - YEAR TO DATE BUDGET COMPARISON
For the Twelve Months Ended December 31, 2015

	Twelve Months Ended	Budget	Variance
REVENUE			
Service Area Assessments	\$ 234,723.50	\$ 251,160.00	\$ (16,436.50)
Service Area Dues - Prior Year	6,026.00	.00	6,026.00
Capital Reserves - Developer	2,100.00	2,100.00	.00
Capital Reserve Service Area	22,763.00	22,350.00	413.00
Community Council Fee	47,566.00	39,720.00	7,846.00
Community Council - Post	.00	10,080.00	(10,080.00)
Capital Reserve - Anticipated Sale	2,640.00	2,160.00	480.00
Common Expenses - CROA	10,050.00	13,800.00	(3,750.00)
Late Fee Income	1,213.90	.00	1,213.90
Cost of Collection Income	1,744.00	.00	1,744.00
Owner Interest Income	3,969.02	.00	3,969.02
Developer Shortfall	5,585.00	.00	5,585.00
Miscellaneous Income	240.00	.00	240.00
TOTAL REVENUE	338,620.42	341,370.00	(2,749.58)
OPERATING EXPENSES			
Legal and Professional	4,803.26	.00	4,803.26
Community Council Expense	45,760.00	49,800.00	(4,040.00)
Insurance	7,120.00	5,088.00	2,032.00
Capital Reserve Expense - Community Council	2,640.00	2,160.00	480.00
Common Expenses CROA	9,575.00	13,800.00	(4,225.00)
Pool - Operations	9,023.38	7,750.00	1,273.38
Pool - Phone	607.00	900.00	(293.00)
Pool - Supplies	546.00	1,000.00	(454.00)
Pool - Repairs	2,051.00	1,804.00	247.00
Landscaping - Contract	103,551.00	88,764.00	14,787.00
Landscaping - Improvements	120.00	2,000.00	(1,880.00)
Landscaping - Seasonal Color	920.00	2,000.00	(1,080.00)
Landscaping - Pinestraw	61,062.50	65,500.00	(4,437.50)
Landscaping - Irrigation	179.00	6,250.00	(6,071.00)
Landscaping - Plants	.00	24,000.00	(24,000.00)
Landscaping - Tree Removal	5,550.00	3,000.00	2,550.00
Electricity	8,247.94	9,000.00	(752.06)
Water	3,114.20	4,500.00	(1,385.80)
Trash Removal	21,056.90	21,540.00	(483.10)
Janitorial Services	2,570.00	3,000.00	(430.00)
Repairs and Maintenance	2,794.35	3,480.00	(685.65)
Pest Control	450.00	440.00	10.00
Printing & Office Supplies	315.66	.00	315.66
Assessment Write Off	(577.23)	.00	(577.23)
Common Area Improvements	2,361.00	1,100.00	1,261.00
Signage	650.00	715.00	(65.00)
Transfer to Reserves	.00	24,450.00	(24,450.00)
Transfer From Reserve	(4,473.00)	.00	(4,473.00)
Interest Income - Reserve	(187.00)	.00	(187.00)
Transfer to Reserve - Interest	187.00	.00	187.00
Welcome Basket	680.00	3,146.00	(2,466.00)
Telephones & DSL	145.77	.00	145.77
	<u>290,843.73</u>	<u>345,187.00</u>	<u>(54,343.27)</u>
NET INCOME (LOSS)	\$ 47,776.69	\$ (3,817.00)	\$ 51,593.69

See accountant's compilation report

Longleaf Community Association, Inc.

Trial Balance

Period: 12/01/15 to 12/31/15

Account Number	Account Description	Beginning Balance	Debits	Credits	Ending Balance
104.0	Cash - First Peoples Bank	\$242,352.36	\$2,100.00	\$35,660.19	\$208,792.17
120.0	Accounts Receivable	344.48	0.00	260.48	84.00
121.0	Accounts Receivable - CRO	66,812.12	0.00	0.00	66,812.12
123.0	Accounts Receivable - Willia	10,490.05	0.00	0.00	10,490.05
124.0	AR - Developer Shortfall	0.00	3,193.00	0.00	3,193.00
201.0	Prepaid Dues	-575.00	50.00	0.00	-525.00
202.0	Accounts Payable - due to D	-5,000.00	0.00	2,625.00	-7,625.00
230.0	Reserves - General	-215,118.61	0.00	0.00	-215,118.61
450.0	Members' Equity	-18,326.04	0.00	0.00	-18,326.04
600.0	Service Area Assessments	-234,723.50	0.00	0.00	-234,723.50
601.0	Capital Reserves - Developer	0.00	0.00	2,100.00	2,100.00
604.0	Capital Reserve Service Are	-22,763.00	0.00	0.00	-22,763.00
605.0	Community Council Fee	-47,566.00	0.00	0.00	-47,566.00
607.0	Cap Reserve - Anticipated S	-2,640.00	0.00	0.00	-2,640.00
608.0	Common Expenses - CROA	-10,050.00	0.00	0.00	-10,050.00
609.0	Late Fee Income	-1,450.70	236.80	0.00	-1,213.90
610.0	Cost of Collection Income	-1,744.00	0.00	0.00	-1,744.00
611.0	Owner Interest Income	-3,992.70	23.68	0.00	-3,969.02
612.0	Developer Shortfall	-2,392.00	0.00	3,193.00	-5,585.00
631.0	Service Area Dues - Prior Ye	-6,026.00	0.00	0.00	-6,026.00
699.0	Miscellaneous Income	-240.00	0.00	0.00	-240.00
781.0	Community Council Expense	45,760.00	0.00	0.00	45,760.00
782.0	Common Expenses CROA	9,575.00	0.00	0.00	9,575.00
783.0	Cap Reserve Exp Comm Co	2,640.00	0.00	0.00	2,640.00
811.0	Pool - Operations	8,923.38	100.00	0.00	9,023.38
812.0	Pool - Phone	607.00	0.00	0.00	607.00
813.0	Pool - Repairs	2,051.00	0.00	0.00	2,051.00
814.0	Pool - Supplies	546.00	0.00	0.00	546.00
819.3	Trash Removal	19,262.40	1,794.50	0.00	21,056.90
841.0	Printing & Office Supplies	259.66	56.00	0.00	315.66
847.0	Repairs and Maintenance	2,450.35	344.00	0.00	2,794.35
860.0	Landscaping - Contract	94,710.00	8,841.00	0.00	103,551.00
861.0	Landscaping - Improvements	120.00	0.00	0.00	120.00
862.0	Landscaping - Seasonal Colo	920.00	0.00	0.00	920.00
863.0	Landscaping - Pinestraw	38,225.00	22,837.50	0.00	61,062.50
864.0	Landscaping - Irrigation	179.00	0.00	0.00	179.00
866.0	Landscaping - Tree Removal	5,550.00	0.00	0.00	5,550.00
875.0	Insurance	7,120.00	0.00	0.00	7,120.00
880.0	Electricity	7,861.18	386.76	0.00	8,247.94
882.0	Water	2,885.40	228.80	0.00	3,114.20
884.0	Telephones & DSL	107.40	38.37	0.00	145.77
885.0	Legal and Professional	1,265.00	3,538.26	0.00	4,803.26
888.0	Janitorial Services	2,450.00	120.00	0.00	2,570.00
889.0	Pest Control	450.00	0.00	0.00	450.00
890.0	Assessment Write Off	-527.23	0.00	50.00	-577.23
970.0	Common Area Improvements	2,361.00	0.00	0.00	2,361.00
971.0	Welcome Basket	680.00	0.00	0.00	680.00
972.0	Signage	650.00	0.00	0.00	650.00
980.0	Transer From Reserve	-4,473.00	0.00	0.00	-4,473.00
981.0	Interest Income - Reserve	-187.00	0.00	0.00	-187.00
982.0	Transfer to Reserve - Interest	187.00	0.00	0.00	187.00
	Net Income:	-\$80,979.36	\$0.00	\$33,202.67	-\$47,776.69
	Grand Totals:	\$0.00	\$43,888.67	\$43,888.67	\$0.00

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/15 to 12/31/15

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
104.0		Cash - First Peoples Bank					
12/01/15		Beginning Balance				242,352.36	
12/01/15	GLCHKS-Deposit	deposit	2,100.00		2,100.00	244,452.36	
12/01/15	GLCHKS-1030	GA Power		386.76	1,713.24	244,065.60	
12/01/15	GLCHKS-1031	Clearwater Pool Service - Cleawater		100.00	1,613.24	243,965.60	
12/04/15	GLCHKS-1032	Champagne Cleaning LLC - Champagne		120.00	1,493.24	243,845.60	
12/04/15	GLCHKS-1033	City of Lagrange		1,794.50	(301.26)	242,051.10	
12/09/15	GLCHKS-1034	Callaway Gardens Resort		228.80	(530.06)	241,822.30	
12/11/15	GLCHKS-1035	Dougherty McKinnon and Luby - DML		18.26	(548.32)	241,804.04	
12/11/15	GLCHKS-1036	Dougherty McKinnon and Luby - DML		795.00	(1,343.32)	241,009.04	
12/11/15	GLCHKS-1037	First United Methodist Church of Pine Mountain		100.00	(1,443.32)	240,909.04	
12/14/15	GLCHKS-1038	AT&T		38.37	(1,481.69)	240,870.67	
12/14/15	GLCHKS-1039	Bob Mulder		56.00	(1,537.69)	240,814.67	
12/16/15	GLCHKS-1040	Keith Pendergrass		194.00	(1,731.69)	240,620.67	
12/16/15	GLCHKS-1041	Terry Upton		150.00	(1,881.69)	240,470.67	
12/18/15	GLCHKS-1042	A Cut Above - A Cut		8,841.00	(10,722.69)	231,629.67	
12/22/15	GLCHKS-1043	Swift Straw, LLC		22,837.50	(33,560.19)	208,792.17	
104.0 Sub Totals:			\$2,100.00	\$35,660.19	(\$33,560.19)	\$208,792.17	
120.0		Accounts Receivable					
12/01/15		Beginning Balance				344.48	
12/31/15	AJE-6	MEMO: To reverse late fees recorded in error by Heritage		260.48	(260.48)	84.00	
120.0 Sub Totals:			\$0.00	\$260.48	(\$260.48)	\$84.00	
121.0		Accounts Receivable - CROA					
12/01/15		Beginning Balance				66,812.12	
121.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$66,812.12	
123.0		Accounts Receivable - Williams					
12/01/15		Beginning Balance				10,490.05	
123.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$10,490.05	
124.0		AR - Developer Shortfall					
12/01/15		Beginning Balance				0.00	
12/31/15	AJE-9	MEMO: To record 2015 developer shortfall	3,193.00		3,193.00	3,193.00	
124.0 Sub Totals:			\$3,193.00	\$0.00	\$3,193.00	\$3,193.00	
201.0		Prepaid Dues					
12/01/15		Beginning Balance				(575.00)	
12/31/15	AJE-10		50.00		50.00	(525.00)	
201.0 Sub Totals:			\$50.00	\$0.00	\$50.00	(\$525.00)	
202.0		Accounts Payable - due to DML					
12/01/15		Beginning Balance				(5,000.00)	
12/31/15	AJE-5	MEMO: To accrue fees due to DML		2,625.00	(2,625.00)	(7,625.00)	

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/15 to 12/31/15

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
202.0 Sub Totals:			\$0.00	\$2,625.00	(\$2,625.00)	(\$7,625.00)
230.0	Reserves - General					
12/01/15		Beginning Balance				(215,118.61)
230.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$215,118.61)
450.0	Members' Equity					
12/01/15		Beginning Balance				(18,326.04)
450.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$18,326.04)
600.0	Service Area Assessments					
12/01/15		Beginning Balance				(234,723.50)
600.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$234,723.50)
601.0	Capital Reserves - Developer					
12/01/15		Beginning Balance				0.00
12/01/15	GLCHKS-Deposit	deposit		2,100.00	(2,100.00)	(2,100.00)
601.0 Sub Totals:			\$0.00	\$2,100.00	(\$2,100.00)	(\$2,100.00)
604.0	Capital Reserve Service Area					
12/01/15		Beginning Balance				(22,763.00)
604.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$22,763.00)
605.0	Community Council Fee					
12/01/15		Beginning Balance				(47,566.00)
605.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$47,566.00)
607.0	Cap Reserve - Anticipated Sale					
12/01/15		Beginning Balance				(2,640.00)
607.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$2,640.00)
608.0	Common Expenses - CROA					
12/01/15		Beginning Balance				(10,050.00)
608.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$10,050.00)
609.0	Late Fee Income					
12/01/15		Beginning Balance				(1,450.70)
12/31/15	AJE-6	MEMO: To reverse late fees recorded in error by Heritage	236.80		236.80	(1,213.90)
609.0 Sub Totals:			\$236.80	\$0.00	\$236.80	(\$1,213.90)
610.0	Cost of Collection Income					
12/01/15		Beginning Balance				(1,744.00)
610.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$1,744.00)
611.0	Owner Interest Income					
12/01/15		Beginning Balance				(3,992.70)
12/31/15	AJE-6	MEMO: To reverse late fees recorded in error by Heritage	23.68		23.68	(3,969.02)

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/15 to 12/31/15

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
611.0 Sub Totals:			\$23.68	\$0.00	\$23.68	(\$3,969.02)
612.0	Developer Shortfall					
12/01/15		Beginning Balance				(2,392.00)
12/31/15	AJE-9	MEMO: To record 2015 developer shortfall		3,193.00	(3,193.00)	(5,585.00)
612.0 Sub Totals:			\$0.00	\$3,193.00	(\$3,193.00)	(\$5,585.00)
631.0	Service Area Dues - Prior Year					
12/01/15		Beginning Balance				(6,026.00)
631.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$6,026.00)
699.0	Miscellaneous Income					
12/01/15		Beginning Balance				(240.00)
699.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$240.00)
781.0	Community Council Expense					
12/01/15		Beginning Balance				45,760.00
781.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$45,760.00
782.0	Common Expenses CROA					
12/01/15		Beginning Balance				9,575.00
782.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$9,575.00
783.0	Cap Reserve Exp Comm Council					
12/01/15		Beginning Balance				2,640.00
783.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$2,640.00
811.0	Pool - Operations					
12/01/15		Beginning Balance				8,923.38
12/01/15	GLCHKS-1031	Clearwater Pool Service - Cleawater	100.00		100.00	9,023.38
811.0 Sub Totals:			\$100.00	\$0.00	\$100.00	\$9,023.38
812.0	Pool - Phone					
12/01/15		Beginning Balance				607.00
812.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$607.00
813.0	Pool - Repairs					
12/01/15		Beginning Balance				2,051.00
813.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$2,051.00
814.0	Pool - Supplies					
12/01/15		Beginning Balance				546.00
814.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$546.00
819.3	Trash Removal					
12/01/15		Beginning Balance				19,262.40

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/15 to 12/31/15

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
819.3		Trash Removal					
12/04/15	GLCHKS-1033	City of Lagrange	1,794.50		1,794.50	21,056.90	
819.3 Sub Totals:			\$1,794.50	\$0.00	\$1,794.50	\$21,056.90	
841.0		Printing & Office Supplies					
12/01/15		Beginning Balance				259.66	
12/14/15	GLCHKS-1039	Bob Mulder	56.00		56.00	315.66	
841.0 Sub Totals:			\$56.00	\$0.00	\$56.00	\$315.66	
847.0		Repairs and Maintenance					
12/01/15		Beginning Balance				2,450.35	
12/16/15	GLCHKS-1040	Keith Pendergrass	194.00		194.00	2,644.35	
12/16/15	GLCHKS-1041	Terry Upton	150.00		344.00	2,794.35	
847.0 Sub Totals:			\$344.00	\$0.00	\$344.00	\$2,794.35	
860.0		Landscaping - Contract					
12/01/15		Beginning Balance				94,710.00	
12/18/15	GLCHKS-1042	A Cut Above - A Cut	8,841.00		8,841.00	103,551.00	
860.0 Sub Totals:			\$8,841.00	\$0.00	\$8,841.00	\$103,551.00	
861.0		Landscaping - Improvements					
12/01/15		Beginning Balance				120.00	
861.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$120.00	
862.0		Landscaping - Seasonal Color					
12/01/15		Beginning Balance				920.00	
862.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$920.00	
863.0		Landscaping - Pinestraw					
12/01/15		Beginning Balance				38,225.00	
12/22/15	GLCHKS-1043	Swift Straw, LLC	22,837.50		22,837.50	61,062.50	
863.0 Sub Totals:			\$22,837.50	\$0.00	\$22,837.50	\$61,062.50	
864.0		Landscaping - Irrigation					
12/01/15		Beginning Balance				179.00	
864.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$179.00	
866.0		Landscaping - Tree Removal					
12/01/15		Beginning Balance				5,550.00	
866.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$5,550.00	
875.0		Insurance					
12/01/15		Beginning Balance				7,120.00	
875.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$7,120.00	
880.0		Electricity					
12/01/15		Beginning Balance				7,861.18	
12/01/15	GLCHKS-1030	GA Power	386.76		386.76	8,247.94	

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/15 to 12/31/15

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
880.0 Sub Totals:			\$386.76	\$0.00	\$386.76	\$8,247.94	
882.0 Water							
12/01/15		Beginning Balance				2,885.40	
12/09/15	GLCHKS-1034	Callaway Gardens Resort	228.80		228.80	3,114.20	
882.0 Sub Totals:			\$228.80	\$0.00	\$228.80	\$3,114.20	
884.0 Telephones & DSL							
12/01/15		Beginning Balance				107.40	
12/14/15	GLCHKS-1038	AT&T	38.37		38.37	145.77	
884.0 Sub Totals:			\$38.37	\$0.00	\$38.37	\$145.77	
885.0 Legal and Professional							
12/01/15		Beginning Balance				1,265.00	
12/11/15	GLCHKS-1035	Dougherty McKinnon and Luby - DML	18.26		18.26	1,283.26	
12/11/15	GLCHKS-1036	Dougherty McKinnon and Luby - DML	795.00		813.26	2,078.26	
12/11/15	GLCHKS-1037	First United Methodist Church of Pine Mountain	100.00		913.26	2,178.26	
12/31/15	AJE-5	MEMO: To accrue fees due to DML	2,625.00		3,538.26	4,803.26	
885.0 Sub Totals:			\$3,538.26	\$0.00	\$3,538.26	\$4,803.26	
888.0 Janitorial Services							
12/01/15		Beginning Balance				2,450.00	
12/04/15	GLCHKS-1032	Champagne Cleaning LLC - Champagne	120.00		120.00	2,570.00	
888.0 Sub Totals:			\$120.00	\$0.00	\$120.00	\$2,570.00	
889.0 Pest Control							
12/01/15		Beginning Balance				450.00	
889.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$450.00	
890.0 Assessment Write Off							
12/01/15		Beginning Balance				(527.23)	
12/31/15	AJE-10			50.00	(50.00)	(577.23)	
890.0 Sub Totals:			\$0.00	\$50.00	(\$50.00)	(\$577.23)	
970.0 Common Area Improvements							
12/01/15		Beginning Balance				2,361.00	
970.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$2,361.00	
971.0 Welcome Basket							
12/01/15		Beginning Balance				680.00	
971.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$680.00	
972.0 Signage							
12/01/15		Beginning Balance				650.00	
972.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$650.00	

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/15 to 12/31/15

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
980.0		Transer From Reserve				
12/01/15		Beginning Balance				(4,473.00)
980.0 Sub Totals:			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$4,473.00)</u>
981.0		Interest Income - Reserve				
12/01/15		Beginning Balance				(187.00)
981.0 Sub Totals:			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$187.00)</u>
982.0		Transfer to Reserve - Interest				
12/01/15		Beginning Balance				187.00
982.0 Sub Totals:			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$187.00</u>
Net Income:			<u>\$0.00</u>	<u>\$33,202.67</u>	<u>\$33,202.67</u>	<u>(\$47,776.69)</u>
Grand Totals:			<u>\$43,888.67</u>	<u>\$43,888.67</u>	<u>\$0.00</u>	<u>\$0.00</u>