

FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2016



FINANCIAL STATEMENTS
LONGLEAF COMMUNITY ASSOCIATION, INC.
DECEMBER 31, 2016

Financial Statements

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DOUGHERTY
MCKINNON & LUBY

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, 2016, the statements of operations for the one month and twelve month periods then ended and the statement of cash flows for the twelve months 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 ordinarily included in financial statements prepared in accordance with 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.

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
January 10, 2017



LONGLEAF COMMUNITY ASSOCIATION, INC.
BALANCE SHEET
December 31, 2016

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$	50,808.04	
First Peoples Money Market - Reserves		<u>240,493.66</u>	\$ <u>291,301.70</u>

ACCOUNTS RECEIVABLE

Accounts Receivable		58.80	
Accounts Receivable - Williams		<u>8,927.57</u>	<u>8,986.37</u>

TOTAL CURRENT ASSETS 300,288.07

TOTAL ASSETS \$ 300,288.07

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$	<u>382.00</u>	\$ <u>382.00</u>
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CURRENT LIABILITIES

TOTAL CURRENT LIABILITIES 382.00

MEMBERS' EQUITY

Member's Equity		35,547.21	
Reserves - General		<u>264,358.86</u>	<u>299,906.07</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 300,288.07

See accountant's compilation report



LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENTS OF OPERATIONS
For the One Month and Twelve Months Ended December 31, 2016

	One Month Ended	Twelve Months Ended
OPERATING FUND		
Revenues:		
Service Area Assessments	\$ 525.00	\$ 274,827.00
Late Fee Income	.00	58.80
	<u>525.00</u>	<u>274,885.80</u>
Expenses:		
Accounting Fees	265.00	3,923.77
Bad Debts	115.45	115.45
Legal Fees	1,492.37	5,604.37
Insurance	.00	7,404.00
Pool - Operations	.00	9,171.78
Pool - Phone	40.09	472.49
Pool - Repairs	.00	3,133.87
Pool - Supplies	.00	1,270.64
Landscaping - Contract	22,088.74	129,752.48
Landscaping - Improvements	.00	1,830.00
Landscaping - Seasonal Color	780.00	3,505.87
Landscaping - Pinestraw	10,012.50	59,640.75
Landscaping - Irrigation	190.00	2,129.00
Landscaping - Tree Removal	150.00	7,475.00
Water	72.00	2,697.68
Taxes and Licenses	(530.57)	171.25
Electricity	655.23	7,525.64
Garbage Disposal	1,794.50	21,534.00
Janitorial Services	200.00	2,440.00
Repairs and Maintenance	278.06	5,895.42
Pest Control	.00	1,110.00
Website	.00	202.04
Welcome Basket	.00	104.66
Printing & Office Supplies	.00	527.78
Postage and Box Rent	4.77	301.24
	<u>37,608.14</u>	<u>277,939.18</u>
INCOME (LOSS) FROM OPERATIONS	(37,083.14)	(3,053.38)
CAPITAL RESERVE FUND		
Revenues:		
Capital Reserve Service Area	.00	24,150.00
Interest Income	51.06	493.66
	<u>51.06</u>	<u>24,643.66</u>
Expenses		
Capital Reserve - Repairs and Maintenance	.00	2,905.55
	<u>.00</u>	<u>2,905.55</u>
INCOME (LOSS) CAPITAL RESERVE FUND	51.06	21,738.11
NET INCOME (LOSS)	\$ (37,032.08)	\$ 18,684.73

See accountant's compilation report



LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Twelve Months Ended December 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 18,684.73
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	25.20
Accounts Receivable - CROA	66,812.12
Accounts Receivable - Williams	1,562.48
Accounts Receivable - Developer Shortfall	3,193.00
Accounts Payable	(7,243.00)
Prepaid Dues	(525.00)
	<u>63,824.80</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>82,509.53</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	82,509.53
Cash and equivalents - beginning of year	<u>208,792.17</u>
CASH AND EQUIVALENTS - END OF YEAR	\$ <u>291,301.70</u>

See accountant's compilation report



LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON
For the One Month Ended December 31, 2016

	One Month Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 525.00	\$ 22,858.50	\$ (22,333.50)
	<u>525.00</u>	<u>22,858.50</u>	<u>(22,333.50)</u>
Expenses:			
Bank Charges	.00	2.50	(2.50)
Accounting Fees	265.00	583.37	(318.37)
Bad Debts	115.45	.00	115.45
Legal Fees	1,492.37	.00	1,492.37
Insurance	.00	600.00	(600.00)
Pool - Operations	.00	587.50	(587.50)
Pool - Phone	40.09	41.63	(1.54)
Pool - Repairs	.00	216.63	(216.63)
Pool - Supplies	.00	125.00	(125.00)
Landscaping - Contract	22,088.74	10,791.63	11,297.11
Landscaping - Improvements	.00	83.37	(83.37)
Landscaping - Seasonal Color	780.00	166.63	613.37
Landscaping - Pinestraw	10,012.50	5,666.63	4,345.87
Landscaping - Irrigation	190.00	83.37	106.63
Landscaping - Tree Removal	150.00	291.63	(141.63)
Electricity	655.23	750.00	(94.77)
Water	72.00	291.63	(219.63)
Taxes and Licenses	(530.57)	116.63	(647.20)
Garbage Disposal	1,794.50	1,791.63	2.87
Janitorial Services	200.00	216.63	(16.63)
Repairs and Maintenance	278.06	325.00	(46.94)
Pest Control	.00	25.00	(25.00)
Printing & Office Supplies	.00	16.63	(16.63)
Postage and Box Rent	4.77	33.37	(28.60)
Website	.00	20.87	(20.87)
Welcome Basket	.00	25.00	(25.00)
	<u>37,608.14</u>	<u>22,852.28</u>	<u>14,755.86</u>
INCOME (LOSS) FROM OPERATIONS	(37,083.14)	6.22	(37,089.36)
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	.00	1,837.50	(1,837.50)
Interest Income	51.06	.00	51.06
	<u>51.06</u>	<u>1,837.50</u>	<u>(1,786.44)</u>
Expenses:			
Capital Reserve - Repairs and Maintenance	.00	266.63	(266.63)
	<u>.00</u>	<u>266.63</u>	<u>(266.63)</u>
INCOME (LOSS) CAPITAL RESERVE FUND	51.06	1,570.87	(1,519.81)
NET INCOME (LOSS)	\$ (37,032.08)	\$ 1,577.09	\$ (38,609.17)

See accountant's compilation report



LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON
For the Twelve Months Ended December 31, 2016

	Twelve Months Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 274,827.00	\$ 274,302.00	\$ 525.00
Late Fee Income	58.80	.00	58.80
	<u>274,885.80</u>	<u>274,302.00</u>	<u>583.80</u>
Expenses:			
Bank Charges	.00	30.00	(30.00)
Accounting Fees	3,923.77	7,000.00	(3,076.23)
Bad Debts	115.45	.00	115.45
Legal Fees	5,604.37	.00	5,604.37
Insurance	7,404.00	7,200.00	204.00
Pool - Operations	9,171.78	7,050.00	2,121.78
Pool - Phone	472.49	500.00	(27.51)
Pool - Supplies	1,270.64	1,500.00	(229.36)
Pool - Repairs	3,133.87	2,600.00	533.87
Landscaping - Contract	129,752.48	129,500.00	252.48
Landscaping - Improvements	1,830.00	1,000.00	830.00
Landscaping - Seasonal Color	3,505.87	2,000.00	1,505.87
Landscaping - Pinestraw	59,640.75	68,000.00	(8,359.25)
Landscaping - Irrigation	2,129.00	1,000.00	1,129.00
Landscaping - Tree Removal	7,475.00	3,500.00	3,975.00
Electricity	7,525.64	9,000.00	(1,474.36)
Water	2,697.68	3,500.00	(802.32)
Taxes and Licenses	171.25	1,400.00	(1,228.75)
Garbage Disposal	21,534.00	21,500.00	34.00
Janitorial Services	2,440.00	2,600.00	(160.00)
Repairs and Maintenance	5,895.42	3,900.00	1,995.42
Pest Control	1,110.00	300.00	810.00
Printing & Office Supplies	527.78	200.00	327.78
Postage and Box Rent	301.24	400.00	(98.76)
Website	202.04	250.00	(47.96)
Welcome Basket	104.66	300.00	(195.34)
	<u>277,939.18</u>	<u>274,230.00</u>	<u>3,709.18</u>
INCOME (LOSS) FROM OPERATIONS	(3,053.38)	72.00	(3,125.38)
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	24,150.00	22,050.00	2,100.00
Interest Income	493.66	.00	493.66
	<u>24,643.66</u>	<u>22,050.00</u>	<u>2,593.66</u>
Expenses:			
Capital Reserve - Repairs and Maintenance	2,905.55	3,200.00	(294.45)
	<u>2,905.55</u>	<u>3,200.00</u>	<u>(294.45)</u>
INCOME (LOSS) CAPITAL RESERVE FUND	21,738.11	18,850.00	2,888.11
NET INCOME (LOSS)	\$ 18,684.73	\$ 18,922.00	\$ (237.27)

See accountant's compilation report

Longleaf Community Association, Inc.

Trial Balance

Period: 12/01/16 to 12/31/16

Account Num	Account Description	Beginning Balance	Debits	Credits	Ending Balance
104.0	Cash - First Peoples Bank	\$86,356.25	\$2,110.28	\$37,658.49	\$50,808.04
106.0	First Peoples Money Market	240,442.60	51.06	0.00	240,493.66
120.0	Accounts Receivable	58.80	0.00	0.00	58.80
121.0	Accounts Receivable - CROA	115.45	0.00	115.45	0.00
123.0	Accounts Receivable - William	10,490.05	0.00	1,562.48	8,927.57
200.0	Accounts Payable	0.00	0.00	382.00	-382.00
201.0	Prepaid Dues	-525.00	525.00	0.00	0.00
230.0	Reserves - General	-264,307.80	0.00	51.06	-264,358.86
450.0	Members' Equity	-16,913.54	51.06	0.00	-16,862.48
600.0	Service Area Assessments	-274,302.00	0.00	525.00	-274,827.00
604.0	Capital Reserve Service Area	-24,150.00	0.00	0.00	-24,150.00
609.0	Late Fee Income	-58.80	0.00	0.00	-58.80
811.0	Pool - Operations	9,171.78	0.00	0.00	9,171.78
812.0	Pool - Phone	432.40	40.09	0.00	472.49
813.0	Pool - Repairs	3,133.87	0.00	0.00	3,133.87
814.0	Pool - Supplies	1,270.64	0.00	0.00	1,270.64
819.3	Garbage Disposal	19,739.50	1,794.50	0.00	21,534.00
823.0	Bad Debts	0.00	115.45	0.00	115.45
841.0	Printing & Office Supplies	527.78	0.00	0.00	527.78
847.0	Repairs and Maintenance	5,617.36	278.06	0.00	5,895.42
847.2	Capital Reserve - R&M	2,905.55	0.00	0.00	2,905.55
849.0	Postage and Box Rent	296.47	4.77	0.00	301.24
860.0	Landscaping - Contract	107,663.74	22,088.74	0.00	129,752.48
861.0	Landscaping - Improvements	1,830.00	0.00	0.00	1,830.00
862.0	Landscaping - Seasonal Color	2,725.87	780.00	0.00	3,505.87
863.0	Landscaping - Pinestraw	49,628.25	10,012.50	0.00	59,640.75
864.0	Landscaping - Irrigation	1,939.00	190.00	0.00	2,129.00
866.0	Landscaping - Tree Removal	7,325.00	150.00	0.00	7,475.00
867.0	Legal Fees	4,112.00	1,492.37	0.00	5,604.37
875.0	Insurance	7,404.00	0.00	0.00	7,404.00
876.0	Taxes and Licenses	701.82	17.23	547.80	171.25
880.0	Electricity	6,870.41	655.23	0.00	7,525.64
882.0	Water	2,625.68	72.00	0.00	2,697.68
883.0	Website	202.04	0.00	0.00	202.04
885.0	Accounting Fees	3,658.77	265.00	0.00	3,923.77
888.0	Janitorial Services	2,240.00	200.00	0.00	2,440.00
889.0	Pest Control	1,110.00	0.00	0.00	1,110.00
971.0	Welcome Basket	104.66	0.00	0.00	104.66
983.0	Interest Income	-442.60	0.00	51.06	-493.66
Net Income:		-55,716.81	\$0.00	\$37,032.08	-\$18,684.73
Grand Totals:		\$0.00	\$40,893.34	\$40,893.34	\$0.00

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/16 to 12/31/16

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
104.0		Cash - First Peoples Bank					
12/01/16		Beginning Balance					86,356.25
12/01/16	GLCHKS-1196	Town of Pine Mountain		17.23	(17.23)		86,339.02
12/01/16	GLCHKS-1197	GA Power		193.25	(210.48)		86,145.77
12/01/16	GLCHKS-1198	Pine Mountain Builders Supply and Ace Hardware		28.06	(238.54)		86,117.71
12/01/16	GLCHKS-1199	Outdoor Detail LLC - Outdoor		11,152.00	(11,390.54)		74,965.71
12/07/16	GLCHKS-Deposit	deposit	547.80		(10,842.74)		75,513.51
12/07/16	GLCHKS-1200	City of Lagrange		1,794.50	(12,637.24)		73,719.01
12/07/16	GLCHKS-1201	GA Power		236.75	(12,873.99)		73,482.26
12/07/16	GLCHKS-1202	Dougherty McKinnon and Luby - DML		269.77	(13,143.76)		73,212.49
12/07/16	GLCHKS-1203	Outdoor Detail LLC - Outdoor		798.00	(13,941.76)		72,414.49
12/13/16	GLCHKS-1204	AT&T		40.09	(13,981.85)		72,374.40
12/15/16	GLCHKS-1205	Champagne Cleaning LLC - Champagne		200.00	(14,181.85)		72,174.40
12/20/16	GLCHKS-1206	Callaway Gardens Resort		72.00	(14,253.85)		72,102.40
12/31/16	GLCHKS-Deposit	deposit	1,562.48		(12,691.37)		73,664.88
12/31/16	GLCHKS-1207	GA Power		225.23	(12,916.60)		73,439.65
12/31/16	GLCHKS-1208	Weissman Attorneys at Law		1,492.37	(14,408.97)		71,947.28
12/31/16	GLCHKS-1209	Swift Straw, LLC		10,012.50	(24,421.47)		61,934.78
12/31/16	GLCHKS-1210	Outdoor Detail LLC - Outdoor		11,126.74	(35,548.21)		50,808.04
104.0 Sub Totals:			\$2,110.28	\$37,658.49	(\$35,548.21)		\$50,808.04
106.0		First Peoples Money Market					
12/01/16		Beginning Balance					240,442.60
12/31/16	AJE-33	MEMO: To record MM interest	51.06		51.06		240,493.66
106.0 Sub Totals:			\$51.06	\$0.00	\$51.06		\$240,493.66
120.0		Accounts Receivable					
12/01/16		Beginning Balance					58.80
120.0 Sub Totals:			\$0.00	\$0.00	\$0.00		\$58.80
121.0		Accounts Receivable - CROA					
12/01/16		Beginning Balance					115.45
12/31/16	AJE-34	MEMO: To write off AR CROA and Prepaid Dues per Ken		115.45	(115.45)		0.00
121.0 Sub Totals:			\$0.00	\$115.45	(\$115.45)		\$0.00
123.0		Accounts Receivable - Williams					
12/01/16		Beginning Balance					10,490.05
12/31/16	GLCHKS-Deposit	deposit		1,562.48	(1,562.48)		8,927.57
123.0 Sub Totals:			\$0.00	\$1,562.48	(\$1,562.48)		\$8,927.57
200.0		Accounts Payable					
12/01/16		Beginning Balance					0.00
12/31/16	AJE-35			382.00	(382.00)		(382.00)

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/16 to 12/31/16

Account Number	Account Description	Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
200.0	Sub Totals:				\$0.00	\$382.00	(\$382.00)	(\$382.00)
201.0	Prepaid Dues							
		12/01/16		Beginning Balance				(525.00)
		12/31/16	AJE-34	MEMO: To writee off AR CROA and Prepaid Dues per Ken	525.00		525.00	0.00
201.0	Sub Totals:				\$525.00	\$0.00	\$525.00	\$0.00
230.0	Reserves - General							
		12/01/16		Beginning Balance				(264,307.80)
		12/31/16	AJE-33	MEMO: To record MM interest		51.06	(51.06)	(264,358.86)
230.0	Sub Totals:				\$0.00	\$51.06	(\$51.06)	(\$264,358.86)
450.0	Members' Equity							
		12/01/16		Beginning Balance				(16,913.54)
		12/31/16	AJE-33	MEMO: To record MM interest	51.06		51.06	(16,862.48)
450.0	Sub Totals:				\$51.06	\$0.00	\$51.06	(\$16,862.48)
600.0	Service Area Assessments							
		12/01/16		Beginning Balance				(274,302.00)
		12/31/16	AJE-34	MEMO: To writee off AR CROA and Prepaid Dues per Ken		525.00	(525.00)	(274,827.00)
600.0	Sub Totals:				\$0.00	\$525.00	(\$525.00)	(\$274,827.00)
604.0	Capital Reserve Service Area							
		12/01/16		Beginning Balance				(24,150.00)
604.0	Sub Totals:				\$0.00	\$0.00	\$0.00	(\$24,150.00)
609.0	Late Fee Income							
		12/01/16		Beginning Balance				(58.80)
609.0	Sub Totals:				\$0.00	\$0.00	\$0.00	(\$58.80)
811.0	Pool - Operations							
		12/01/16		Beginning Balance				9,171.78
811.0	Sub Totals:				\$0.00	\$0.00	\$0.00	\$9,171.78
812.0	Pool - Phone							
		12/01/16		Beginning Balance				432.40
		12/13/16	GLCHKS-1204	AT&T	40.09		40.09	472.49
812.0	Sub Totals:				\$40.09	\$0.00	\$40.09	\$472.49
813.0	Pool - Repairs							
		12/01/16		Beginning Balance				3,133.87
813.0	Sub Totals:				\$0.00	\$0.00	\$0.00	\$3,133.87

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/16 to 12/31/16

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
814.0		Pool - Supplies				
12/01/16		Beginning Balance				1,270.64
814.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,270.64
819.3		Garbage Disposal				
12/01/16		Beginning Balance				19,739.50
12/07/16	GLCHKS-1200	City of Lagrange	1,794.50		1,794.50	21,534.00
819.3 Sub Totals:			\$1,794.50	\$0.00	\$1,794.50	\$21,534.00
823.0		Bad Debts				
12/01/16		Beginning Balance				0.00
12/31/16	AJE-34	MEMO: To write off AR CROA and Prepaid Dues per Ken	115.45		115.45	115.45
823.0 Sub Totals:			\$115.45	\$0.00	\$115.45	\$115.45
841.0		Printing & Office Supplies				
12/01/16		Beginning Balance				527.78
841.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$527.78
847.0		Repairs and Maintenance				
12/01/16		Beginning Balance				5,617.36
12/01/16	GLCHKS-1198	Pine Mountain Builders Supply and Ace Hardware	28.06		28.06	5,645.42
12/07/16	GLCHKS-1203	Outdoor Detail LLC - Outdoor	250.00		278.06	5,895.42
847.0 Sub Totals:			\$278.06	\$0.00	\$278.06	\$5,895.42
847.2		Capital Reserve - R&M				
12/01/16		Beginning Balance				2,905.55
847.2 Sub Totals:			\$0.00	\$0.00	\$0.00	\$2,905.55
849.0		Postage and Box Rent				
12/01/16		Beginning Balance				296.47
12/07/16	GLCHKS-1202	Dougherty McKinnon and Luby - DML	4.77		4.77	301.24
849.0 Sub Totals:			\$4.77	\$0.00	\$4.77	\$301.24
860.0		Landscaping - Contract				
12/01/16		Beginning Balance				107,663.74
12/01/16	GLCHKS-1199	Outdoor Detail LLC - Outdoor	10,962.00		10,962.00	118,625.74
12/31/16	GLCHKS-1210	Outdoor Detail LLC - Outdoor	11,126.74		22,088.74	129,752.48
860.0 Sub Totals:			\$22,088.74	\$0.00	\$22,088.74	\$129,752.48
861.0		Landscaping - Improvements				
12/01/16		Beginning Balance				1,830.00
861.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,830.00

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/01/16 to 12/31/16

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
862.0	Landscaping - Seasonal Color					
12/01/16		Beginning Balance				2,725.87
12/07/16	GLCHKS-1203	Outdoor Detail LLC - Outdoor				
			398.00		398.00	3,123.87
12/31/16	AJE-35		382.00		780.00	3,505.87
862.0 Sub Totals:			\$780.00	\$0.00	\$780.00	\$3,505.87
863.0	Landscaping - Pinestraw					
12/01/16		Beginning Balance				49,628.25
12/31/16	GLCHKS-1209	Swift Straw, LLC	10,012.50		10,012.50	59,640.75
863.0 Sub Totals:			\$10,012.50	\$0.00	\$10,012.50	\$59,640.75
864.0	Landscaping - Irrigation					
12/01/16		Beginning Balance				1,939.00
12/01/16	GLCHKS-1199	Outdoor Detail LLC - Outdoor				
			190.00		190.00	2,129.00
864.0 Sub Totals:			\$190.00	\$0.00	\$190.00	\$2,129.00
866.0	Landscaping - Tree Removal					
12/01/16		Beginning Balance				7,325.00
12/07/16	GLCHKS-1203	Outdoor Detail LLC - Outdoor				
			150.00		150.00	7,475.00
866.0 Sub Totals:			\$150.00	\$0.00	\$150.00	\$7,475.00
867.0	Legal Fees					
12/01/16		Beginning Balance				4,112.00
12/31/16	GLCHKS-1208	Weissman Attorneys at Law				
			1,492.37		1,492.37	5,604.37
867.0 Sub Totals:			\$1,492.37	\$0.00	\$1,492.37	\$5,604.37
875.0	Insurance					
12/01/16		Beginning Balance				7,404.00
875.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$7,404.00
876.0	Taxes and Licenses					
12/01/16		Beginning Balance				701.82
12/01/16	GLCHKS-1196	Town of Pine Mountain	17.23		17.23	719.05
12/07/16	GLCHKS-Deposit	deposit		547.80	(530.57)	171.25
876.0 Sub Totals:			\$17.23	\$547.80	(\$530.57)	\$171.25
880.0	Electricity					
12/01/16		Beginning Balance				6,870.41
12/01/16	GLCHKS-1197	GA Power	193.25		193.25	7,063.66
12/07/16	GLCHKS-1201	GA Power	236.75		430.00	7,300.41
12/31/16	GLCHKS-1207	GA Power	225.23		655.23	7,525.64
880.0 Sub Totals:			\$655.23	\$0.00	\$655.23	\$7,525.64
882.0	Water					
12/01/16		Beginning Balance				2,625.68
12/20/16	GLCHKS-1206	Callaway Gardens Resort				
			72.00		72.00	2,697.68

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/01/16 to 12/31/16

Account Number	Account Description	Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
882.0	Sub Totals:				\$72.00	\$0.00	\$72.00	\$2,697.68
883.0	Website	12/01/16		Beginning Balance				202.04
883.0	Sub Totals:				\$0.00	\$0.00	\$0.00	\$202.04
885.0	Accounting Fees	12/01/16		Beginning Balance				3,658.77
		12/07/16	GLCHKS-1202	Dougherty McKinnon and Luby - DML	265.00		265.00	3,923.77
885.0	Sub Totals:				\$265.00	\$0.00	\$265.00	\$3,923.77
888.0	Janitorial Services	12/01/16		Beginning Balance				2,240.00
		12/15/16	GLCHKS-1205	Champagne Cleaning LLC - Champagne	200.00		200.00	2,440.00
888.0	Sub Totals:				\$200.00	\$0.00	\$200.00	\$2,440.00
889.0	Pest Control	12/01/16		Beginning Balance				1,110.00
889.0	Sub Totals:				\$0.00	\$0.00	\$0.00	\$1,110.00
971.0	Welcome Basket	12/01/16		Beginning Balance				104.66
971.0	Sub Totals:				\$0.00	\$0.00	\$0.00	\$104.66
983.0	Interest Income	12/01/16		Beginning Balance				(442.60)
		12/31/16	AJE-33	MEMO: To record MM interest		51.06	(51.06)	(493.66)
983.0	Sub Totals:				\$0.00	\$51.06	(\$51.06)	(\$493.66)
Net Income:					\$0.00	\$37,032.08	\$37,032.08	(\$18,684.73)
Grand Totals:					\$40,893.34	\$40,893.34	\$0.00	\$0.00