



FINANCIAL STATEMENTS  
LONGLYAF COMMUNITY ASSOCIATION, INC.  
DECEMBER 31, 2017



**FINANCIAL STATEMENTS**  
**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**DECEMBER 31, 2017**

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, 2017, and the related statements of operations for the one month and twelve month periods then ended and the related 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 19, 2018

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**BALANCE SHEET**  
**December 31, 2017**

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$ 61,456.14	
Wells Fargo - Reserves	240,412.62	
First Peoples Money Market - Reserves	24,867.81	
	<u>                    </u>	\$ 326,736.57

ACCOUNTS RECEIVABLE

Accounts Receivable	1,371.00	
Accounts Receivable - Williams	8,927.57	
	<u>                    </u>	<u>10,298.57</u>

TOTAL CURRENT ASSETS 337,035.14

TOTAL ASSETS \$ 337,035.14

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$ <u>1,170.40</u>	
		\$ <u>1,170.40</u>

CURRENT LIABILITIES 1,170.40

TOTAL CURRENT LIABILITIES 1,170.40

MEMBERS' EQUITY

Member's Equity	\$ 72,967.11	
Reserves - General	262,897.63	
	<u>                    </u>	<u>335,864.74</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 337,035.14

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENTS OF OPERATIONS**  
**For the One Month Ended and Twelve Months Ended December 31, 2017**

	One Month Ended	Twelve Months Ended
OPERATING FUND		
Revenues:		
Service Area Assessments	\$ .00	\$ 289,428.68
Late Fee Income	19.60	541.60
	<u>19.60</u>	<u>289,970.28</u>
Expenses:		
Accounting Fees	280.00	3,980.00
Legal Fees	.00	2,362.91
Insurance	.00	7,943.00
Pool - Operations	441.27	6,539.12
Pool - Phone	42.12	492.46
Pool - Repairs	.00	1,628.69
Pool - Supplies	110.23	918.38
Landscaping - Contract	11,166.00	133,623.26
Landscaping - Improvements	500.00	324.00
Landscaping - Pinestraw	.00	44,041.25
Landscaping - Irrigation	2,700.00	3,014.00
Landscaping - Tree Removal	.00	2,800.00
Water	670.40	2,083.18
Taxes and Licenses	.00	428.55
Electricity	533.49	7,209.37
Garbage Disposal	1,808.50	21,660.00
Janitorial Services	.00	2,710.71
Repairs and Maintenance	3,874.00	9,373.98
Pest Control	.00	624.00
Website	.00	334.43
Welcome Basket	.00	83.00
Printing & Office Supplies	.00	82.02
Postage and Box Rent	.00	294.07
	<u>22,126.01</u>	<u>252,550.38</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>(22,106.41)</b>	<b>37,419.90</b>
CAPITAL RESERVE FUND		
Revenues:		
Capital Reserve Service Area	.00	24,150.00
Interest Income	24.64	786.77
	<u>24.64</u>	<u>24,936.77</u>
Expenses		
Capital Reserve - Repairs and Maintenance	.00	26,398.00
	<u>.00</u>	<u>26,398.00</u>
<b>INCOME (LOSS) CAPITAL RESERVE FUND</b>	<b>24.64</b>	<b>(1,461.23)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ <u>(22,081.77)</u></b>	<b>\$ <u>35,958.67</u></b>

See accountant's compilation report

**MOUNTAIN SHADOWS LOG HOMEOWNERS' ASSOCIATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**For the Twelve Months Ended December 31, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 35,958.67
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	(1,312.20)
Accounts Payable	788.40
	<u>(523.80)</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>35,434.87</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	35,434.87
Cash and equivalents - beginning of period	<u>291,301.70</u>
CASH AND EQUIVALENTS - END OF PERIOD	<u>\$ 326,736.57</u>

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON**  
**For the One Month Ended December 31, 2017**

	<u>One Month Ended</u>	<u>Budget</u>	<u>Variance</u>
<b>OPERATING FUND</b>			
Revenues:			
Late Fee Income	\$ 19.60	\$ .00	\$ 19.60
	<u>19.60</u>	<u>.00</u>	<u>19.60</u>
Expenses:			
Accounting Fees	280.00	300.00	(20.00)
Legal Fees	.00	150.00	(150.00)
Pool - Operations	441.27	100.00	341.27
Pool - Phone	42.12	40.00	2.12
Pool - Supplies	110.23	.00	110.23
Landscaping - Contract	11,166.00	11,170.00	(4.00)
Landscaping - Improvements	500.00	340.00	160.00
Landscaping - Irrigation	2,700.00	.00	2,700.00
Landscaping - Tree Removal	.00	700.00	(700.00)
Electricity	533.49	620.00	(86.51)
Water	670.40	120.00	550.40
Garbage Disposal	1,808.50	1,900.00	(91.50)
Janitorial Services	.00	340.00	(340.00)
Repairs and Maintenance	3,874.00	460.00	3,414.00
Printing & Office Supplies	.00	70.00	(70.00)
Postage and Box Rent	.00	30.00	(30.00)
	<u>22,126.01</u>	<u>16,340.00</u>	<u>5,786.01</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>(22,106.41)</b>	<b>(16,340.00)</b>	<b>(5,766.41)</b>
<b>CAPITAL RESERVE FUND</b>			
Revenues:			
Interest Income	24.64	.00	24.64
	<u>24.64</u>	<u>.00</u>	<u>24.64</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
<b>INCOME (LOSS) CAPITAL RESERVE FUND</b>	<b>24.64</b>	<b>.00</b>	<b>24.64</b>
<b>NET INCOME (LOSS)</b>	<b>\$ <u>(22,081.77)</u></b>	<b>\$ <u>(16,340.00)</u></b>	<b>\$ <u>(5,741.77)</u></b>

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON**  
**For the Twelve Months Ended December 31, 2017**

	Twelve Months Ended	Budget	Variance
<b>OPERATING FUND</b>			
Revenues:			
Service Area Assessments	\$ 289,428.68	\$ 286,280.00	\$ 3,148.68
Late Fee Income	541.60	.00	541.60
	<u>289,970.28</u>	<u>286,280.00</u>	<u>3,690.28</u>
Expenses:			
Accounting Fees	3,980.00	3,600.00	380.00
Legal Fees	2,362.91	3,000.00	(637.09)
Insurance	7,943.00	8,000.00	(57.00)
Pool - Operations	6,539.12	7,060.00	(520.88)
Pool - Phone	492.46	480.00	12.46
Pool - Supplies	918.38	1,500.00	(581.62)
Pool - Repairs	1,628.69	1,800.00	(171.31)
Landscaping - Contract	133,623.26	134,040.00	(416.74)
Landscaping - Improvements	324.00	4,080.00	(3,756.00)
Landscaping - Pinestraw	44,041.25	71,000.00	(26,958.75)
Landscaping - Irrigation	3,014.00	2,100.00	914.00
Landscaping - Tree Removal	2,800.00	8,400.00	(5,600.00)
Electricity	7,209.37	7,440.00	(230.63)
Water	2,083.18	3,880.00	(1,796.82)
Taxes and Licenses	428.55	700.00	(271.45)
Garbage Disposal	21,660.00	22,800.00	(1,140.00)
Janitorial Services	2,710.71	4,080.00	(1,369.29)
Repairs and Maintenance	9,373.98	8,520.00	853.98
Pest Control	624.00	300.00	324.00
Printing & Office Supplies	82.02	840.00	(757.98)
Postage and Box Rent	294.07	360.00	(65.93)
Website	334.43	300.00	34.43
Welcome Basket	83.00	.00	83.00
	<u>252,550.38</u>	<u>294,280.00</u>	<u>(41,729.62)</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>37,419.90</b>	<b>(8,000.00)</b>	<b>45,419.90</b>
<b>CAPITAL RESERVE FUND</b>			
Revenues:			
Capital Reserve Service Area	24,150.00	24,160.00	(10.00)
Interest Income	786.77	.00	786.77
	<u>24,936.77</u>	<u>24,160.00</u>	<u>776.77</u>
Expenses			
Capital Reserve - Repairs and Maintenance	26,398.00	20,000.00	6,398.00
	<u>26,398.00</u>	<u>20,000.00</u>	<u>6,398.00</u>
<b>INCOME (LOSS) CAPITAL RESERVE FUND</b>	<b>(1,461.23)</b>	<b>4,160.00</b>	<b>(5,621.23)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ <u>35,958.67</u></b>	<b>\$ <u>(3,840.00)</u></b>	<b>\$ <u>39,798.67</u></b>

See accountant's compilation report

## Longleaf Community Association, Inc.

### Trial Balance

Period: 12/01/17 to 12/31/17

Account Num	Account Description	Beginning Balance	Debits	Credits	Ending Balance
104.0	Cash - First Peoples Bank	\$82,411.75	\$0.00	\$20,955.61	\$61,456.14
106.0	First Peoples Money Market	24,863.59	4.22	0.00	24,867.81
107.0	Wells Fargo - Reserves	240,392.20	20.42	0.00	240,412.62
120.0	Accounts Receivable	1,351.40	19.60	0.00	1,371.00
123.0	Accounts Receivable - William	8,927.57	0.00	0.00	8,927.57
200.0	Accounts Payable	0.00	0.00	1,170.40	-1,170.40
230.0	Reserves - General	-262,872.99	0.00	24.64	-262,897.63
450.0	Members' Equity	-37,033.08	24.64	0.00	-37,008.44
600.0	Service Area Assessments	-289,428.68	0.00	0.00	-289,428.68
604.0	Capital Reserve Service Area	-24,150.00	0.00	0.00	-24,150.00
609.0	Late Fee Income	-522.00	0.00	19.60	-541.60
811.0	Pool - Operations	6,097.85	441.27	0.00	6,539.12
812.0	Pool - Phone	450.34	42.12	0.00	492.46
813.0	Pool - Repairs	1,628.69	0.00	0.00	1,628.69
814.0	Pool - Supplies	808.15	110.23	0.00	918.38
819.3	Garbage Disposal	19,851.50	1,808.50	0.00	21,660.00
841.0	Printing & Office Supplies	82.02	0.00	0.00	82.02
847.0	Repairs and Maintenance	5,499.98	3,874.00	0.00	9,373.98
847.2	Capital Reserve - R&M	26,398.00	0.00	0.00	26,398.00
849.0	Postage and Box Rent	294.07	0.00	0.00	294.07
860.0	Landscaping - Contract	122,457.26	11,166.00	0.00	133,623.26
861.0	Landscaping - Improvements	-176.00	500.00	0.00	324.00
863.0	Landscaping - Pinestraw	44,041.25	0.00	0.00	44,041.25
864.0	Landscaping - Irrigation	314.00	2,700.00	0.00	3,014.00
866.0	Landscaping - Tree Removal	2,800.00	0.00	0.00	2,800.00
867.0	Legal Fees	2,362.91	0.00	0.00	2,362.91
875.0	Insurance	7,943.00	0.00	0.00	7,943.00
876.0	Taxes and Licenses	428.55	0.00	0.00	428.55
880.0	Electricity	6,675.88	533.49	0.00	7,209.37
882.0	Water	1,412.78	670.40	0.00	2,083.18
883.0	Website	334.43	0.00	0.00	334.43
885.0	Accounting Fees	3,700.00	280.00	0.00	3,980.00
888.0	Janitorial Services	2,710.71	0.00	0.00	2,710.71
889.0	Pest Control	624.00	0.00	0.00	624.00
971.0	Welcome Basket	83.00	0.00	0.00	83.00
983.0	Interest Income	-762.13	0.00	24.64	-786.77
<b>Net Income:</b>		<b>-\$58,040.44</b>	<b>\$0.00</b>	<b>\$22,081.77</b>	<b>-\$35,958.67</b>
<b>Grand Totals:</b>		<b>\$0.00</b>	<b>\$22,194.89</b>	<b>\$22,194.89</b>	<b>\$0.00</b>

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/17 to 12/31/17**

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
<b>104.0</b>		<b>Cash - First Peoples Bank</b>					
12/01/17		Beginning Balance				82,411.75	
12/15/17	GLCHKS-1349	GA Power		236.75	(236.75)	82,175.00	
12/15/17	GLCHKS-1350	GA Power		296.74	(533.49)	81,878.26	
12/15/17	GLCHKS-1351	Mark Barber - Barber		3,874.00	(4,407.49)	78,004.26	
12/15/17	GLCHKS-1352	AT&T		42.12	(4,449.61)	77,962.14	
12/15/17	GLCHKS-1353	City of Lagrange		1,808.50	(6,258.11)	76,153.64	
12/15/17	GLCHKS-1354	Lagrange Pool & Spa - Pool		400.23	(6,658.34)	75,753.41	
12/29/17	GLCHKS-1355	Dougherty McKinnon and Luby - DML		280.00	(6,938.34)	75,473.41	
12/29/17	GLCHKS-1356	Outdoor Detail LLC - Outdoor		11,166.00	(18,104.34)	64,307.41	
12/29/17	GLCHKS-1357	Outdoor Detail LLC - Outdoor		2,700.00	(20,804.34)	61,607.41	
12/29/17	GLCHKS-1358	Lagrange Pool & Spa - Pool		151.27	(20,955.61)	61,456.14	
<b>104.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$20,955.61</b>	<b>(\$20,955.61)</b>	<b>\$61,456.14</b>	
<b>106.0</b>		<b>First Peoples Money Market</b>					
12/01/17		Beginning Balance				24,863.59	
12/31/17	AJE-30		4.22		4.22	24,867.81	
<b>106.0 Sub Totals:</b>			<b>\$4.22</b>	<b>\$0.00</b>	<b>\$4.22</b>	<b>\$24,867.81</b>	
<b>107.0</b>		<b>Wells Fargo - Reserves</b>					
12/01/17		Beginning Balance				240,392.20	
12/31/17	AJE-30		20.42		20.42	240,412.62	
<b>107.0 Sub Totals:</b>			<b>\$20.42</b>	<b>\$0.00</b>	<b>\$20.42</b>	<b>\$240,412.62</b>	
<b>120.0</b>		<b>Accounts Receivable</b>					
12/01/17		Beginning Balance				1,351.40	
12/31/17	AJE-31		19.60		19.60	1,371.00	
<b>120.0 Sub Totals:</b>			<b>\$19.60</b>	<b>\$0.00</b>	<b>\$19.60</b>	<b>\$1,371.00</b>	
<b>123.0</b>		<b>Accounts Receivable - Williams</b>					
12/01/17		Beginning Balance				8,927.57	
<b>123.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,927.57</b>	
<b>200.0</b>		<b>Accounts Payable</b>					
12/01/17		Beginning Balance				0.00	
12/31/17	AJE-32	MEMO: To record EOY accruals per ken		1,170.40	(1,170.40)	(1,170.40)	
<b>200.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$1,170.40</b>	<b>(\$1,170.40)</b>	<b>(\$1,170.40)</b>	
<b>230.0</b>		<b>Reserves - General</b>					
12/01/17		Beginning Balance				(262,872.99)	
12/31/17	AJE-30			24.64	(24.64)	(262,897.63)	
<b>230.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$24.64</b>	<b>(\$24.64)</b>	<b>(\$262,897.63)</b>	
<b>450.0</b>		<b>Members' Equity</b>					
12/01/17		Beginning Balance				(37,033.08)	
12/31/17	AJE-30		24.64		24.64	(37,008.44)	

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/17 to 12/31/17**

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
<b>450.0 Sub Totals:</b>			<b>\$24.64</b>	<b>\$0.00</b>	<b>\$24.64</b>	<b>(\$37,008.44)</b>	
<b>600.0</b>	<b>Service Area Assessments</b>						
12/01/17		Beginning Balance				(289,428.68)	
<b>600.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$289,428.68)</b>	
<b>604.0</b>	<b>Capital Reserve Service Area</b>						
12/01/17		Beginning Balance				(24,150.00)	
<b>604.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$24,150.00)</b>	
<b>609.0</b>	<b>Late Fee Income</b>						
12/01/17		Beginning Balance				(522.00)	
12/31/17	AJE-31			19.60	(19.60)	(541.60)	
<b>609.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$19.60</b>	<b>(\$19.60)</b>	<b>(\$541.60)</b>	
<b>811.0</b>	<b>Pool - Operations</b>						
12/01/17		Beginning Balance				6,097.85	
12/15/17	GLCHKS-1354	Lagrange Pool & Spa - Pool	290.00		290.00	6,387.85	
12/29/17	GLCHKS-1358	Lagrange Pool & Spa - Pool	151.27		441.27	6,539.12	
<b>811.0 Sub Totals:</b>			<b>\$441.27</b>	<b>\$0.00</b>	<b>\$441.27</b>	<b>\$6,539.12</b>	
<b>812.0</b>	<b>Pool - Phone</b>						
12/01/17		Beginning Balance				450.34	
12/15/17	GLCHKS-1352	AT&T	42.12		42.12	492.46	
<b>812.0 Sub Totals:</b>			<b>\$42.12</b>	<b>\$0.00</b>	<b>\$42.12</b>	<b>\$492.46</b>	
<b>813.0</b>	<b>Pool - Repairs</b>						
12/01/17		Beginning Balance				1,628.69	
<b>813.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,628.69</b>	
<b>814.0</b>	<b>Pool - Supplies</b>						
12/01/17		Beginning Balance				808.15	
12/15/17	GLCHKS-1354	Lagrange Pool & Spa - Pool	110.23		110.23	918.38	
<b>814.0 Sub Totals:</b>			<b>\$110.23</b>	<b>\$0.00</b>	<b>\$110.23</b>	<b>\$918.38</b>	
<b>819.3</b>	<b>Garbage Disposal</b>						
12/01/17		Beginning Balance				19,851.50	
12/15/17	GLCHKS-1353	City of Lagrange	1,808.50		1,808.50	21,660.00	
<b>819.3 Sub Totals:</b>			<b>\$1,808.50</b>	<b>\$0.00</b>	<b>\$1,808.50</b>	<b>\$21,660.00</b>	
<b>841.0</b>	<b>Printing &amp; Office Supplies</b>						
12/01/17		Beginning Balance				82.02	
<b>841.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$82.02</b>	
<b>847.0</b>	<b>Repairs and Maintenance</b>						
12/01/17		Beginning Balance				5,499.98	

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/17 to 12/31/17**

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>847.0</b>	<b>Repairs and Maintenance</b>					
12/15/17	GLCHKS-1351	Mark Barber - Barber	3,874.00		3,874.00	9,373.98
<b>847.0 Sub Totals:</b>			<b>\$3,874.00</b>	<b>\$0.00</b>	<b>\$3,874.00</b>	<b>\$9,373.98</b>
<b>847.2</b>	<b>Capital Reserve - R&amp;M</b>					
12/01/17		Beginning Balance				26,398.00
<b>847.2 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,398.00</b>
<b>849.0</b>	<b>Postage and Box Rent</b>					
12/01/17		Beginning Balance				294.07
<b>849.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$294.07</b>
<b>860.0</b>	<b>Landscaping - Contract</b>					
12/01/17		Beginning Balance				122,457.26
12/29/17	GLCHKS-1356	Outdoor Detail LLC - Outdoor	11,166.00		11,166.00	133,623.26
<b>860.0 Sub Totals:</b>			<b>\$11,166.00</b>	<b>\$0.00</b>	<b>\$11,166.00</b>	<b>\$133,623.26</b>
<b>861.0</b>	<b>Landscaping - Improvements</b>					
12/01/17		Beginning Balance				(176.00)
12/31/17	AJE-32	MEMO: To record EOY accruals per ken	500.00		500.00	324.00
<b>861.0 Sub Totals:</b>			<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$324.00</b>
<b>863.0</b>	<b>Landscaping - Pinestraw</b>					
12/01/17		Beginning Balance				44,041.25
<b>863.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,041.25</b>
<b>864.0</b>	<b>Landscaping - Irrigation</b>					
12/01/17		Beginning Balance				314.00
12/29/17	GLCHKS-1357	Outdoor Detail LLC - Outdoor	2,700.00		2,700.00	3,014.00
<b>864.0 Sub Totals:</b>			<b>\$2,700.00</b>	<b>\$0.00</b>	<b>\$2,700.00</b>	<b>\$3,014.00</b>
<b>866.0</b>	<b>Landscaping - Tree Removal</b>					
12/01/17		Beginning Balance				2,800.00
<b>866.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,800.00</b>
<b>867.0</b>	<b>Legal Fees</b>					
12/01/17		Beginning Balance				2,362.91
<b>867.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,362.91</b>
<b>875.0</b>	<b>Insurance</b>					
12/01/17		Beginning Balance				7,943.00
<b>875.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,943.00</b>
<b>876.0</b>	<b>Taxes and Licenses</b>					
12/01/17		Beginning Balance				428.55

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/17 to 12/31/17**

Account Number	Account Description	Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>876.0</b>	<b>Sub Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$428.55</b>
<b>880.0</b>	<b>Electricity</b>							
		12/01/17		Beginning Balance				6,675.88
		12/15/17	GLCHKS-1349	GA Power	236.75		236.75	6,912.63
		12/15/17	GLCHKS-1350	GA Power	296.74		533.49	7,209.37
<b>880.0</b>	<b>Sub Totals:</b>				<b>\$533.49</b>	<b>\$0.00</b>	<b>\$533.49</b>	<b>\$7,209.37</b>
<b>882.0</b>	<b>Water</b>							
		12/01/17		Beginning Balance				1,412.78
		12/31/17	AJE-32	MEMO: To record EOY accruals per ken	670.40		670.40	2,083.18
<b>882.0</b>	<b>Sub Totals:</b>				<b>\$670.40</b>	<b>\$0.00</b>	<b>\$670.40</b>	<b>\$2,083.18</b>
<b>883.0</b>	<b>Website</b>							
		12/01/17		Beginning Balance				334.43
<b>883.0</b>	<b>Sub Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$334.43</b>
<b>885.0</b>	<b>Accounting Fees</b>							
		12/01/17		Beginning Balance				3,700.00
		12/29/17	GLCHKS-1355	Dougherty McKinnon and Luby - DML	280.00		280.00	3,980.00
<b>885.0</b>	<b>Sub Totals:</b>				<b>\$280.00</b>	<b>\$0.00</b>	<b>\$280.00</b>	<b>\$3,980.00</b>
<b>888.0</b>	<b>Janitorial Services</b>							
		12/01/17		Beginning Balance				2,710.71
<b>888.0</b>	<b>Sub Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,710.71</b>
<b>889.0</b>	<b>Pest Control</b>							
		12/01/17		Beginning Balance				624.00
<b>889.0</b>	<b>Sub Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$624.00</b>
<b>971.0</b>	<b>Welcome Basket</b>							
		12/01/17		Beginning Balance				83.00
<b>971.0</b>	<b>Sub Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$83.00</b>
<b>983.0</b>	<b>Interest Income</b>							
		12/01/17		Beginning Balance				(762.13)
		12/31/17	AJE-30			24.64	(24.64)	(786.77)
<b>983.0</b>	<b>Sub Totals:</b>				<b>\$0.00</b>	<b>\$24.64</b>	<b>(\$24.64)</b>	<b>(\$786.77)</b>
<b>Net Income:</b>					<b>\$0.00</b>	<b>\$22,081.77</b>	<b>\$22,081.77</b>	<b>(\$35,958.67)</b>
<b>Grand Totals:</b>					<b>\$22,194.89</b>	<b>\$22,194.89</b>	<b>\$0.00</b>	<b>\$0.00</b>

## Longleaf Community Association, Inc. Reconciliation Report

First Peoples reconciled for the period ending 12/31/17

<b>Book Balance as of (11/30/17)</b>	<b>\$82,411.75</b>	<b>Bank Balance</b>	<b>\$75,928.41</b>
Deposits/Increases:		Deposits in Transit/Bank Errors:	
Cleared Deposits and Transfers	\$0.00	Uncleared Deposits and Transfers	\$0.00
Uncleared Deposits and Transfers	\$0.00		
<b>Subtotal</b>	<b>\$82,411.75</b>	<b>Subtotal</b>	<b>\$75,928.41</b>
Checks/Decreases:		Outstanding Checks/Bank Errors:	
Cleared Checks and Transfers	-\$6,658.34	Uncleared Checks and Transfers	-\$14,472.27
Uncleared Checks and Transfers	-\$14,297.27		
<b>Book Balance as of (12/31/17)</b>	<b>\$61,456.14</b>	<b>Adjusted Bank Balance</b>	<b>\$61,456.14</b>

Date	No.	Payee	Memo	Account	Amount
<b>Outstanding Check Detail</b>					
11/17/17	1339	Todd Price		First Peoples	-\$175.00
12/29/17	1355	Dougherty McKinnon and L		First Peoples	-\$280.00
12/29/17	1356	Outdoor Detail LLC		First Peoples	-\$11,166.00
12/29/17	1357	Outdoor Detail LLC		First Peoples	-\$2,700.00
12/29/17	1358	Lagrange Pool & Spa		First Peoples	-\$151.27
Total Uncleared Checks				5 Items	-\$14,472.27
<b>Outstanding Deposit Detail</b>					
Total Uncleared Deposits				0 Items	\$0.00
<b>Total Net Uncleared Transactions</b>				<b>5 items</b>	<b>-\$14,472.27</b>

## Longleaf Community Association, Inc. Reconciliation Report

First Peoples reconciled for the period ending 12/31/17

<u>Date</u>	<u>No.</u>	<u>Payee</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
<b>Cleared Checks</b>					
11/17/17	1338	Brent Franklin		First Peoples	-\$25.00
11/17/17	1342	Dougherty McKinnon and L		First Peoples	-\$287.26
11/30/17	1345	GA Power		First Peoples	-\$149.25
11/30/17	1346	Champagne Cleaning LLC		First Peoples	-\$187.72
11/30/17	1347	Outdoor Detail LLC		First Peoples	-\$11,166.00
11/30/17	1348	Lagrange Pool & Spa		First Peoples	-\$123.96
12/15/17	1349	GA Power		First Peoples	-\$236.75
12/15/17	1350	GA Power		First Peoples	-\$296.74
12/15/17	1351	Mark Barber		First Peoples	-\$3,874.00
12/15/17	1352	AT&T		First Peoples	-\$42.12
12/15/17	1353	City of Lagrange		First Peoples	-\$1,808.50
12/15/17	1354	Lagrange Pool & Spa		First Peoples	-\$400.23
			Service Charge		\$0.00
Total Cleared Checks				12 Items	-\$18,597.53
<b>Cleared Deposits</b>					
Total Cleared Deposits				Interest Earned	\$0.00
				0 Items	\$0.00
<b>Total Net Cleared Transactions</b>				<b>12 items</b>	<b>-\$18,597.53</b>