



FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2018



**FINANCIAL STATEMENTS**  
**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**DECEMBER 31, 2018**

**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, 2018, and the related statements of operations for the one month and the year ended and the related statement of cash flows for the year 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  
February 4, 2019

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**BALANCE SHEET**  
**December 31, 2018**

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$	51,426.66	
Wells Fargo - Reserves		240,653.15	
First Peoples Money Market - Reserves		54,952.34	
		<u>54,952.34</u>	\$ 347,032.15

ACCOUNTS RECEIVABLE

Accounts Receivable		1,852.81	
Accounts Receivable - Williams		7,677.17	
		<u>7,677.17</u>	9,529.98

TOTAL CURRENT ASSETS 356,562.13

TOTAL ASSETS \$ 356,562.13

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$	<u>13,738.00</u>	\$	<u>13,738.00</u>
			CURRENT LIABILITIES	

TOTAL CURRENT LIABILITIES 13,738.00

MEMBERS' EQUITY

Member's Equity		48,551.44	
Reserves - General		294,272.69	
		<u>294,272.69</u>	342,824.13

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 356,562.13

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENTS OF OPERATIONS**  
**For the One Month and Twelve Months Ended December 31, 2018**

	One Month Ended	Twelve Months Ended
OPERATING FUND		
Revenues:		
Service Area Assessments	\$ .00	\$ 241,792.00
Late Fee Income	(26.70)	1,039.71
Miscellaneous Income	.00	1.00
	<u>(26.70)</u>	<u>242,832.71</u>
Accounting Fees	560.00	3,314.55
Legal Fees	1,542.00	1,542.00
Insurance	.00	7,531.00
Pool - Operations	200.00	5,555.00
Pool - Phone	44.88	524.13
Pool - Repairs	.00	255.76
Pool - Supplies	292.36	2,541.82
Landscaping - Contract	11,166.00	133,992.00
Landscaping - Improvements	.00	2,166.40
Landscaping - Seasonal Color	.00	682.73
Landscaping - Pinestraw	.00	55,000.00
Landscaping - Irrigation	.00	2,490.20
Landscaping - Tree Removal	1,940.00	2,990.00
Water	750.00	2,887.18
Taxes and Licenses	.00	625.24
Electricity	240.95	8,432.45
Garbage Disposal	1,808.50	21,702.00
Janitorial Services	391.44	2,915.22
Repairs and Maintenance	1,786.94	10,393.04
Pest Control	.00	749.00
Website	.00	263.76
Welcome Basket	.00	48.00
Printing & Office Supplies	279.72	279.72
Postage and Box Rent	44.33	366.18
	<u>21,047.12</u>	<u>267,247.38</u>
INCOME (LOSS) FROM OPERATIONS	(21,073.82)	(24,414.67)
CAPITAL RESERVE FUND		
Revenues:		
Capital Reserve Service Area	.00	31,050.00
Interest Income	42.23	324.06
	<u>42.23</u>	<u>31,374.06</u>
Expenses	.00	.00
	<u>.00</u>	<u>.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	42.23	31,374.06
NET INCOME (LOSS)	<u>\$ (21,031.59)</u>	<u>\$ 6,959.39</u>

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**For the Twelve Months Ended December 31, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 6,959.39
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Payable	12,567.60
Accounts Receivable	<u>768.59</u>
	<u>13,336.19</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>20,295.58</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	20,295.58
Cash and equivalents - beginning of period	<u>326,736.57</u>
CASH AND EQUIVALENTS - END OF PERIOD	\$ <u>347,032.15</u>

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON**  
**For the One Month Ended December 31, 2018**

	<u>One Month Ended</u>	<u>Budget</u>	<u>Variance</u>
<b>OPERATING FUND</b>			
Revenues:			
Late Fee Income	\$ (26.70)	\$ .00	\$ (26.70)
	<u>(26.70)</u>	<u>.00</u>	<u>(26.70)</u>
Expenses:			
Accounting Fees	560.00	400.00	160.00
Legal Fees	1,542.00	1,350.00	192.00
Pool - Operations	200.00	100.00	100.00
Pool - Phone	44.88	42.00	2.88
Pool - Repairs	.00	167.00	(167.00)
Pool - Supplies	292.36	50.00	242.36
Landscaping - Contract	11,166.00	11,166.00	.00
Landscaping - Improvements	.00	300.00	(300.00)
Landscaping - Seasonal Color	.00	500.00	(500.00)
Landscaping - Tree Removal	1,940.00	600.00	1,340.00
Electricity	240.95	620.00	(379.05)
Water	750.00	100.00	650.00
Garbage Disposal	1,808.50	1,810.00	(1.50)
Janitorial Services	391.44	212.00	179.44
Repairs and Maintenance	1,786.94	.00	1,786.94
Printing & Office Supplies	279.72	30.00	249.72
Postage and Box Rent	44.33	30.00	14.33
	<u>21,047.12</u>	<u>17,477.00</u>	<u>3,570.12</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>(21,073.82)</b>	<b>(17,477.00)</b>	<b>(3,596.82)</b>
<b>CAPITAL RESERVE FUND</b>			
Revenues:			
Interest Income	42.23	.00	42.23
	<u>42.23</u>	<u>.00</u>	<u>42.23</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
<b>INCOME (LOSS) CAPITAL RESERVE FUND</b>	<b>42.23</b>	<b>.00</b>	<b>42.23</b>
<b>NET INCOME (LOSS)</b>	<b>\$ <u>(21,031.59)</u></b>	<b>\$ <u>(17,477.00)</u></b>	<b>\$ <u>(3,554.59)</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, 2018**

	Twelve Months Ended	Budget	Variance
<b>OPERATING FUND</b>			
Revenues:			
Service Area Assessments	\$ 241,792.00	\$ 241,820.00	\$ (28.00)
Late Fee Income	1,039.71	.00	1,039.71
Miscellaneous Income	1.00	.00	1.00
	<u>242,832.71</u>	<u>241,820.00</u>	<u>1,012.71</u>
Expenses:			
Accounting Fees	3,314.55	4,800.00	(1,485.45)
Legal Fees	1,542.00	3,000.00	(1,458.00)
Insurance	7,531.00	8,000.00	(469.00)
Pool - Operations	5,555.00	5,550.00	5.00
Pool - Phone	524.13	504.00	20.13
Pool - Supplies	2,541.82	1,200.00	1,341.82
Pool - Repairs	255.76	2,004.00	(1,748.24)
Landscaping - Contract	133,992.00	133,992.00	.00
Landscaping - Improvements	2,166.40	3,600.00	(1,433.60)
Landscaping - Seasonal Color	682.73	1,500.00	(817.27)
Landscaping - Pinestraw	55,000.00	55,800.00	(800.00)
Landscaping - Irrigation	2,490.20	2,500.00	(9.80)
Landscaping - Tree Removal	2,990.00	7,200.00	(4,210.00)
Electricity	8,432.45	7,440.00	992.45
Water	2,887.18	2,800.00	87.18
Taxes and Licenses	625.24	700.00	(74.76)
Garbage Disposal	21,702.00	21,720.00	(18.00)
Janitorial Services	2,915.22	2,874.00	41.22
Repairs and Maintenance	10,393.04	14,199.00	(3,805.96)
Pest Control	749.00	600.00	149.00
Printing & Office Supplies	279.72	360.00	(80.28)
Postage and Box Rent	366.18	360.00	6.18
Travel Expense	.00	700.00	(700.00)
Website	263.76	350.00	(86.24)
Welcome Basket	48.00	60.00	(12.00)
	<u>267,247.38</u>	<u>281,813.00</u>	<u>(14,565.62)</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>(24,414.67)</b>	<b>(39,993.00)</b>	<b>15,578.33</b>
<b>CAPITAL RESERVE FUND</b>			
Revenues:			
Capital Reserve Service Area	31,050.00	31,060.00	(10.00)
Interest Income	324.06	.00	324.06
	<u>31,374.06</u>	<u>31,060.00</u>	<u>314.06</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
<b>INCOME (LOSS) CAPITAL RESERVE FUND</b>	<b>31,374.06</b>	<b>31,060.00</b>	<b>314.06</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 6,959.39</b>	<b>\$ (8,933.00)</b>	<b>\$ 15,892.39</b>

See accountant's compilation report

## Longleaf Community Association, Inc.

### Trial Balance

Period: 12/01/18 to 12/31/18

Account Num	Account Description	Beginning Balance	Debits	Credits	Ending Balance
104.0	Cash - First Peoples Bank	\$87,634.51	\$1,101.27	\$37,309.12	\$51,426.66
106.0	First Peoples Money Market	24,930.55	30,021.79	0.00	54,952.34
107.0	Wells Fargo - Reserves	240,632.71	20.44	0.00	240,653.15
120.0	Accounts Receivable	2,980.78	23.30	1,151.27	1,852.81
123.0	Accounts Receivable - William	7,677.17	0.00	0.00	7,677.17
200.0	Accounts Payable	0.00	0.00	13,738.00	-13,738.00
230.0	Reserves - General	-294,230.46	0.00	42.23	-294,272.69
450.0	Members' Equity	-41,634.28	42.23	0.00	-41,592.05
600.0	Service Area Assessments	-241,792.00	0.00	0.00	-241,792.00
604.0	Capital Reserve Service Area	-31,050.00	0.00	0.00	-31,050.00
609.0	Late Fee Income	-1,066.41	50.00	23.30	-1,039.71
699.0	Miscellaneous Income	-1.00	0.00	0.00	-1.00
811.0	Pool - Operations	5,355.00	200.00	0.00	5,555.00
812.0	Pool - Phone	479.25	44.88	0.00	524.13
813.0	Pool - Repairs	255.76	0.00	0.00	255.76
814.0	Pool - Supplies	2,249.46	292.36	0.00	2,541.82
819.3	Garbage Disposal	19,893.50	1,808.50	0.00	21,702.00
841.0	Printing & Office Supplies	0.00	279.72	0.00	279.72
847.0	Repairs and Maintenance	8,606.10	1,786.94	0.00	10,393.04
849.0	Postage and Box Rent	321.85	44.33	0.00	366.18
860.0	Landscaping - Contract	122,826.00	11,166.00	0.00	133,992.00
861.0	Landscaping - Improvements	2,166.40	0.00	0.00	2,166.40
862.0	Landscaping - Seasonal Color	682.73	0.00	0.00	682.73
863.0	Landscaping - Pinestraw	55,000.00	0.00	0.00	55,000.00
864.0	Landscaping - Irrigation	2,490.20	0.00	0.00	2,490.20
866.0	Landscaping - Tree Removal	1,050.00	1,940.00	0.00	2,990.00
867.0	Legal Fees	0.00	1,542.00	0.00	1,542.00
875.0	Insurance	7,531.00	0.00	0.00	7,531.00
876.0	Taxes and Licenses	625.24	0.00	0.00	625.24
880.0	Electricity	8,191.50	240.95	0.00	8,432.45
882.0	Water	2,137.18	750.00	0.00	2,887.18
883.0	Website	263.76	0.00	0.00	263.76
885.0	Accounting Fees	2,754.55	560.00	0.00	3,314.55
888.0	Janitorial Services	2,523.78	391.44	0.00	2,915.22
889.0	Pest Control	749.00	0.00	0.00	749.00
971.0	Welcome Basket	48.00	0.00	0.00	48.00
983.0	Interest Income	-281.83	0.00	42.23	-324.06
	<b>Net Income:</b>	<b>-\$27,990.98</b>	<b>\$0.00</b>	<b>\$21,031.59</b>	<b>-\$6,959.39</b>
	<b>Grand Totals:</b>	<b>\$0.00</b>	<b>\$52,306.15</b>	<b>\$52,306.15</b>	<b>\$0.00</b>

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/18 to 12/31/18**

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>					
12/01/18		Beginning Balance				87,634.51
12/04/18	AJE-31	MEMO: To record transfer of funds		30,000.00	(30,000.00)	57,634.51
12/17/18	GLCHKS-1479	City of Lagrange		1,808.50	(31,808.50)	55,826.01
12/17/18	GLCHKS-1480	AT&T		44.88	(31,853.38)	55,781.13
12/17/18	GLCHKS-1481	Champagne Cleaning LLC - Champagne		195.72	(32,049.10)	55,585.41
12/17/18	GLCHKS-1482	Outdoor Detail LLC - Outdoor		1,190.00	(33,239.10)	54,395.41
12/26/18	GLCHKS-Deposit	deposit	1,101.27		(32,137.83)	55,496.68
12/30/18	GLCHKS-1483	GA Power		240.95	(32,378.78)	55,255.73
12/30/18	GLCHKS-1484	Ken Haas - HAAS		279.72	(32,658.50)	54,976.01
12/30/18	GLCHKS-1485	Mark Barber - Barber		330.00	(32,988.50)	54,646.01
12/30/18	GLCHKS-1486	Mark Barber - Barber		1,065.00	(34,053.50)	53,581.01
12/30/18	GLCHKS-1487	Bass Plumbing - Bass		85.00	(34,138.50)	53,496.01
12/30/18	GLCHKS-1488	Bell Lock and Key Co - Bell		306.94	(34,445.44)	53,189.07
12/30/18	GLCHKS-1489	Champagne Cleaning LLC - Champagne		195.72	(34,641.16)	52,993.35
12/30/18	GLCHKS-1490	Dougherty McKinnon and Luby - DML		324.33	(34,965.49)	52,669.02
12/30/18	GLCHKS-1491	Outdoor Detail LLC - Outdoor		600.00	(35,565.49)	52,069.02
12/30/18	GLCHKS-1492	Outdoor Detail LLC - Outdoor		150.00	(35,715.49)	51,919.02
12/30/18	GLCHKS-1493	Lagrange Pool & Spa - Pool		492.36	(36,207.85)	51,426.66
<b>104.0 Sub Totals:</b>			<b>\$1,101.27</b>	<b>\$37,309.12</b>	<b>(\$36,207.85)</b>	<b>\$51,426.66</b>
<b>106.0</b>	<b>First Peoples Money Market</b>					
12/01/18		Beginning Balance				24,930.55
12/04/18	AJE-31	MEMO: To record transfer of funds		30,000.00	30,000.00	54,930.55
12/31/18	AJE-32	MEMO: To record December Interest income	21.79		30,021.79	54,952.34
<b>106.0 Sub Totals:</b>			<b>\$30,021.79</b>	<b>\$0.00</b>	<b>\$30,021.79</b>	<b>\$54,952.34</b>
<b>107.0</b>	<b>Wells Fargo - Reserves</b>					
12/01/18		Beginning Balance				240,632.71
12/31/18	AJE-32	MEMO: To record December Interest income	20.44		20.44	240,653.15
<b>107.0 Sub Totals:</b>			<b>\$20.44</b>	<b>\$0.00</b>	<b>\$20.44</b>	<b>\$240,653.15</b>
<b>120.0</b>	<b>Accounts Receivable</b>					
12/01/18		Beginning Balance				2,980.78
12/26/18	GLCHKS-Deposit	deposit		1,101.27	(1,101.27)	1,879.51
12/31/18	AJE-33		23.30		(1,077.97)	1,902.81
12/31/18	AJE-34	MEMO: To record reversal of late fees for John & Patti Hasting and Phillip & Donna Sholar		50.00	(1,127.97)	1,852.81
<b>120.0 Sub Totals:</b>			<b>\$23.30</b>	<b>\$1,151.27</b>	<b>(\$1,127.97)</b>	<b>\$1,852.81</b>
<b>123.0</b>	<b>Accounts Receivable - Williams</b>					
12/01/18		Beginning Balance				7,677.17

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/18 to 12/31/18**

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>123.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,677.17</b>
<b>200.0</b>	<b>Accounts Payable</b>					
12/01/18		Beginning Balance				0.00
12/31/18	AJE-35	MEMO: 12.2018-Outdoor detail monthly contract 11.2018-DML Monthly service (did not get paid)		11,446.00	(11,446.00)	(11,446.00)
12/31/18	AJE-36	MEMO: Accrual for Oct-Dec for water bill - per client		750.00	(12,196.00)	(12,196.00)
12/31/18	AJE-37	MEMO: FY2018 Attorney Fees - Nowack Howard		1,542.00	(13,738.00)	(13,738.00)
<b>200.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$13,738.00</b>	<b>(\$13,738.00)</b>	<b>(\$13,738.00)</b>
<b>230.0</b>	<b>Reserves - General</b>					
12/01/18		Beginning Balance				(294,230.46)
12/31/18	AJE-32	MEMO: To record December Interest income		42.23	(42.23)	(294,272.69)
<b>230.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$42.23</b>	<b>(\$42.23)</b>	<b>(\$294,272.69)</b>
<b>450.0</b>	<b>Members' Equity</b>					
12/01/18		Beginning Balance				(41,634.28)
12/31/18	AJE-32	MEMO: To record December Interest income	42.23		42.23	(41,592.05)
<b>450.0 Sub Totals:</b>			<b>\$42.23</b>	<b>\$0.00</b>	<b>\$42.23</b>	<b>(\$41,592.05)</b>
<b>600.0</b>	<b>Service Area Assessments</b>					
12/01/18		Beginning Balance				(241,792.00)
<b>600.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$241,792.00)</b>
<b>604.0</b>	<b>Capital Reserve Service Area</b>					
12/01/18		Beginning Balance				(31,050.00)
<b>604.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$31,050.00)</b>
<b>609.0</b>	<b>Late Fee Income</b>					
12/01/18		Beginning Balance				(1,066.41)
12/31/18	AJE-33			23.30	(23.30)	(1,089.71)
12/31/18	AJE-34	MEMO: To record reversal of late fees for John & Patti Hasting and Phillip & Donna Sholar	50.00		26.70	(1,039.71)
<b>609.0 Sub Totals:</b>			<b>\$50.00</b>	<b>\$23.30</b>	<b>\$26.70</b>	<b>(\$1,039.71)</b>
<b>699.0</b>	<b>Miscellaneous Income</b>					
12/01/18		Beginning Balance				(1.00)
<b>699.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1.00)</b>
<b>811.0</b>	<b>Pool - Operations</b>					

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/18 to 12/31/18**

Account Number	Account Description						
	Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
	12/01/18		Beginning Balance				5,355.00
<b>811.0</b>		<b>Pool - Operations</b>					
	12/30/18	GLCHKS-1493	Lagrange Pool & Spa - Pool	200.00		200.00	5,555.00
<b>811.0 Sub Totals:</b>				<b>\$200.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$5,555.00</b>
<b>812.0</b>		<b>Pool - Phone</b>					
	12/01/18		Beginning Balance				479.25
	12/17/18	GLCHKS-1480	AT&T	44.88		44.88	524.13
<b>812.0 Sub Totals:</b>				<b>\$44.88</b>	<b>\$0.00</b>	<b>\$44.88</b>	<b>\$524.13</b>
<b>813.0</b>		<b>Pool - Repairs</b>					
	12/01/18		Beginning Balance				255.76
<b>813.0 Sub Totals:</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$255.76</b>
<b>814.0</b>		<b>Pool - Supplies</b>					
	12/01/18		Beginning Balance				2,249.46
	12/30/18	GLCHKS-1493	Lagrange Pool & Spa - Pool	292.36		292.36	2,541.82
<b>814.0 Sub Totals:</b>				<b>\$292.36</b>	<b>\$0.00</b>	<b>\$292.36</b>	<b>\$2,541.82</b>
<b>819.3</b>		<b>Garbage Disposal</b>					
	12/01/18		Beginning Balance				19,893.50
	12/17/18	GLCHKS-1479	City of Lagrange	1,808.50		1,808.50	21,702.00
<b>819.3 Sub Totals:</b>				<b>\$1,808.50</b>	<b>\$0.00</b>	<b>\$1,808.50</b>	<b>\$21,702.00</b>
<b>841.0</b>		<b>Printing &amp; Office Supplies</b>					
	12/01/18		Beginning Balance				0.00
	12/30/18	GLCHKS-1484	Ken Haas - HAAS	279.72		279.72	279.72
<b>841.0 Sub Totals:</b>				<b>\$279.72</b>	<b>\$0.00</b>	<b>\$279.72</b>	<b>\$279.72</b>
<b>847.0</b>		<b>Repairs and Maintenance</b>					
	12/01/18		Beginning Balance				8,606.10
	12/30/18	GLCHKS-1485	Mark Barber - Barber	330.00		330.00	8,936.10
	12/30/18	GLCHKS-1486	Mark Barber - Barber	1,065.00		1,395.00	10,001.10
	12/30/18	GLCHKS-1487	Bass Plumbing - Bass	85.00		1,480.00	10,086.10
	12/30/18	GLCHKS-1488	Bell Lock and Key Co - Bell	306.94		1,786.94	10,393.04
<b>847.0 Sub Totals:</b>				<b>\$1,786.94</b>	<b>\$0.00</b>	<b>\$1,786.94</b>	<b>\$10,393.04</b>
<b>849.0</b>		<b>Postage and Box Rent</b>					
	12/01/18		Beginning Balance				321.85
	12/30/18	GLCHKS-1490	Dougherty McKinnon and Luby - DML	44.33		44.33	366.18
<b>849.0 Sub Totals:</b>				<b>\$44.33</b>	<b>\$0.00</b>	<b>\$44.33</b>	<b>\$366.18</b>
<b>860.0</b>		<b>Landscaping - Contract</b>					
	12/01/18		Beginning Balance				122,826.00
	12/31/18	AJE-35	MEMO: 12.2018-Outdoor detail monthly contract	11,166.00		11,166.00	133,992.00

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/18 to 12/31/18**

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>860.0</b>	<b>Sub Totals:</b>		<b>\$11,166.00</b>	<b>\$0.00</b>	<b>\$11,166.00</b>	<b>\$133,992.00</b>
<b>861.0</b>	<b>Landscaping - Improvements</b>					
12/01/18		Beginning Balance				2,166.40
<b>861.0</b>	<b>Sub Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,166.40</b>
<b>862.0</b>	<b>Landscaping - Seasonal Color</b>					
12/01/18		Beginning Balance				682.73
<b>862.0</b>	<b>Sub Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$682.73</b>
<b>863.0</b>	<b>Landscaping - Pinestraw</b>					
12/01/18		Beginning Balance				55,000.00
<b>863.0</b>	<b>Sub Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55,000.00</b>
<b>864.0</b>	<b>Landscaping - Irrigation</b>					
12/01/18		Beginning Balance				2,490.20
<b>864.0</b>	<b>Sub Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,490.20</b>
<b>866.0</b>	<b>Landscaping - Tree Removal</b>					
12/01/18		Beginning Balance				1,050.00
12/17/18	GLCHKS-1482	Outdoor Detail LLC - Outdoor	1,190.00		1,190.00	2,240.00
12/30/18	GLCHKS-1491	Outdoor Detail LLC - Outdoor	600.00		1,790.00	2,840.00
12/30/18	GLCHKS-1492	Outdoor Detail LLC - Outdoor	150.00		1,940.00	2,990.00
<b>866.0</b>	<b>Sub Totals:</b>		<b>\$1,940.00</b>	<b>\$0.00</b>	<b>\$1,940.00</b>	<b>\$2,990.00</b>
<b>867.0</b>	<b>Legal Fees</b>					
12/01/18		Beginning Balance				0.00
12/31/18	AJE-37	MEMO: FY2018 Attorney Fees - Nowack Howard	1,542.00		1,542.00	1,542.00
<b>867.0</b>	<b>Sub Totals:</b>		<b>\$1,542.00</b>	<b>\$0.00</b>	<b>\$1,542.00</b>	<b>\$1,542.00</b>
<b>875.0</b>	<b>Insurance</b>					
12/01/18		Beginning Balance				7,531.00
<b>875.0</b>	<b>Sub Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,531.00</b>
<b>876.0</b>	<b>Taxes and Licenses</b>					
12/01/18		Beginning Balance				625.24
<b>876.0</b>	<b>Sub Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$625.24</b>
<b>880.0</b>	<b>Electricity</b>					
12/01/18		Beginning Balance				8,191.50
12/30/18	GLCHKS-1483	GA Power	240.95		240.95	8,432.45
<b>880.0</b>	<b>Sub Totals:</b>		<b>\$240.95</b>	<b>\$0.00</b>	<b>\$240.95</b>	<b>\$8,432.45</b>
<b>882.0</b>	<b>Water</b>					

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/01/18 to 12/31/18**

Account Number	Account Description	Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
882.0	<b>Water</b>	12/01/18		Beginning Balance				2,137.18
		12/31/18	AJE-36	MEMO: Accrual for Oct-Dec for water bill - per client	750.00		750.00	2,887.18
<b>882.0 Sub Totals:</b>					<b>\$750.00</b>	<b>\$0.00</b>	<b>\$750.00</b>	<b>\$2,887.18</b>
883.0	<b>Website</b>	12/01/18		Beginning Balance				263.76
<b>883.0 Sub Totals:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$263.76</b>
885.0	<b>Accounting Fees</b>	12/01/18		Beginning Balance				2,754.55
		12/30/18	GLCHKS-1490	Dougherty McKinnon and Luby - DML	280.00		280.00	3,034.55
		12/31/18	AJE-35	MEMO: Oct 2018-DML Monthly service (didnot get paid)	280.00		560.00	3,314.55
<b>885.0 Sub Totals:</b>					<b>\$560.00</b>	<b>\$0.00</b>	<b>\$560.00</b>	<b>\$3,314.55</b>
888.0	<b>Janitorial Services</b>	12/01/18		Beginning Balance				2,523.78
		12/17/18	GLCHKS-1481	Champagne Cleaning LLC - Champagne	195.72		195.72	2,719.50
		12/30/18	GLCHKS-1489	Champagne Cleaning LLC - Champagne	195.72		391.44	2,915.22
<b>888.0 Sub Totals:</b>					<b>\$391.44</b>	<b>\$0.00</b>	<b>\$391.44</b>	<b>\$2,915.22</b>
889.0	<b>Pest Control</b>	12/01/18		Beginning Balance				749.00
<b>889.0 Sub Totals:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$749.00</b>
971.0	<b>Welcome Basket</b>	12/01/18		Beginning Balance				48.00
<b>971.0 Sub Totals:</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48.00</b>
983.0	<b>Interest Income</b>	12/01/18		Beginning Balance				(281.83)
		12/31/18	AJE-32	MEMO: To record December Interest income		42.23	(42.23)	(324.06)
<b>983.0 Sub Totals:</b>					<b>\$0.00</b>	<b>\$42.23</b>	<b>(\$42.23)</b>	<b>(\$324.06)</b>
<b>Net Income:</b>					<b>\$0.00</b>	<b>\$21,031.59</b>	<b>\$21,031.59</b>	<b>(\$6,959.39)</b>
<b>Grand Totals:</b>					<b>\$52,306.15</b>	<b>\$52,306.15</b>	<b>\$0.00</b>	<b>\$0.00</b>