



FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2019



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DECEMBER 31, 2019

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, 2019, and the related statements of operations for the one month and the year then 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 10, 2020

LONGLEAF COMMUNITY ASSOCIATION, INC.
BALANCE SHEET
December 31, 2019

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$	25,481.33	
Wells Fargo - Reserves		659.94	
Wells Fargo - Reserves CD		246,026.54	
First Peoples Money Market - Reserves		78,247.65	
		<u> </u>	\$ 350,415.46

ACCOUNTS RECEIVABLE

Accounts Receivable		1,186.37	
Accounts Receivable - Williams		6,357.17	
		<u> </u>	<u>7,543.54</u>

TOTAL CURRENT ASSETS 357,959.00

TOTAL ASSETS \$ 357,959.00

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$	<u>955.02</u>	\$ <u>955.02</u>

CURRENT LIABILITIES \$ 955.02

TOTAL CURRENT LIABILITIES 955.02

MEMBERS' EQUITY

Member's Equity		32,868.85	
Reserves - General		324,135.13	
		<u> </u>	<u>357,003.98</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 357,959.00

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENTS OF OPERATIONS
For the Twelve Months Ended December 31, 2019

	One Month Ended	Twelve Months Ended
OPERATING FUND		
Revenues:		
Service Area Assessments	\$.00	\$ 260,218.00
Late Fee Income	.00	801.54
	<u>.00</u>	<u>261,019.54</u>
Accounting Fees	40.00	5,035.00
Legal Fees	142.50	1,855.50
Insurance	.00	8,519.00
Pool - Operations	800.00	9,655.00
Pool - Phone	47.18	551.57
Pool - Repairs	.00	1,635.30
Pool - Supplies	83.38	817.29
Landscaping - Contract	11,166.00	133,992.00
Landscaping - Improvements	.00	1,307.80
Landscaping - Seasonal Color	.00	524.06
Landscaping - Pinestraw	.00	55,000.00
Landscaping - Irrigation	.00	1,067.50
Landscaping - Tree Removal	2,525.00	5,275.00
Water	108.72	3,110.56
Damage Expenses-Not Covered	.00	4,212.70
Taxes and Licenses	.00	239.86
Electricity	758.64	8,974.89
Garbage Disposal	1,701.00	22,813.50
Janitorial Services	438.37	2,955.79
Repairs and Maintenance	3,731.10	6,761.33
Pest Control	.00	847.00
Website	.00	517.75
Welcome Basket	.00	189.66
Miscellaneous Expense	.00	212.86
Printing & Office Supplies	.00	129.22
Postage and Box Rent	21.15	501.99
	<u>21,563.04</u>	<u>276,702.13</u>
INCOME (LOSS) FROM OPERATIONS	(21,563.04)	(15,682.59)
CAPITAL RESERVE FUND		
Revenues:		
Capital Reserve Service Area	.00	31,060.00
Interest Income	565.48	6,328.64
	<u>565.48</u>	<u>37,388.64</u>
Expenses		
Capital Reserve - Repairs and Maintenance	.00	7,526.20
	<u>.00</u>	<u>7,526.20</u>
INCOME (LOSS) CAPITAL RESERVE FUND	565.48	29,862.44
NET INCOME (LOSS)	\$ (20,997.56)	\$ 14,179.85

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Twelve Months Ended December 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 14,179.85
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	(1,986.44)
Accounts Payable	<u>(12,782.98)</u>
	<u>(10,796.54)</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>3,383.31</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	3,383.31
Cash and equivalents - beginning of period	<u>347,032.15</u>
CASH AND EQUIVALENTS - END OF PERIOD	<u>\$ 350,415.46</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON
For the One Month Ended December 31, 2019

	One Month Ended	Budget	Variance
OPERATING FUND			
Revenues:			
	.00	.00	.00
Expenses:			
Accounting Fees	40.00	300.00	(260.00)
Legal Fees	142.50	1,300.00	(1,157.50)
Pool - Operations	800.00	600.00	200.00
Pool - Phone	47.18	45.00	2.18
Pool - Repairs	.00	100.00	(100.00)
Pool - Supplies	83.38	100.00	(16.62)
Landscaping - Contract	11,166.00	11,166.00	.00
Landscaping - Improvements	.00	166.00	(166.00)
Landscaping - Seasonal Color	.00	350.00	(350.00)
Landscaping - Tree Removal	2,525.00	400.00	2,125.00
Electricity	758.64	720.00	38.64
Water	108.72	100.00	8.72
Garbage Disposal	1,701.00	1,850.00	(149.00)
Janitorial Services	438.37	212.00	226.37
Repairs and Maintenance	3,731.10	.00	3,731.10
Printing & Office Supplies	.00	10.00	(10.00)
Postage and Box Rent	21.15	10.00	11.15
	<u>21,563.04</u>	<u>17,429.00</u>	<u>4,134.04</u>
INCOME (LOSS) FROM OPERATIONS	(21,563.04)	(17,429.00)	(4,134.04)
CAPITAL RESERVE FUND			
Revenues:			
Interest Income	565.48	.00	565.48
	<u>565.48</u>	<u>.00</u>	<u>565.48</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	565.48	.00	565.48
NET INCOME (LOSS) \$	<u>(20,997.56)</u>	<u>(17,429.00)</u>	<u>(3,568.56)</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON
For the Twelve Months Ended December 31, 2019

	Twelve Months Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 260,218.00	\$ 260,260.00	\$ (42.00)
Late Fee Income	801.54	.00	801.54
	<u>261,019.54</u>	<u>260,260.00</u>	<u>759.54</u>
Expenses:			
Accounting Fees	5,035.00	4,200.00	835.00
Legal Fees	1,855.50	2,400.00	(544.50)
Insurance	8,519.00	8,000.00	519.00
Pool - Operations	9,655.00	9,600.00	55.00
Pool - Phone	551.57	540.00	11.57
Pool - Supplies	817.29	2,400.00	(1,582.71)
Pool - Repairs	1,635.30	1,200.00	435.30
Landscaping - Contract	133,992.00	133,992.00	.00
Landscaping - Improvements	1,307.80	2,000.00	(692.20)
Landscaping - Seasonal Color	524.06	1,050.00	(525.94)
Landscaping - Pinestraw	55,000.00	60,000.00	(5,000.00)
Landscaping - Irrigation	1,067.50	1,500.00	(432.50)
Landscaping - Tree Removal	5,275.00	4,800.00	475.00
Electricity	8,974.89	8,640.00	334.89
Water	3,110.56	2,800.00	310.56
Damage Expenses-Not Covered	4,212.70	.00	4,212.70
Taxes and Licenses	239.86	700.00	(460.14)
Garbage Disposal	22,813.50	22,200.00	613.50
Janitorial Services	2,955.79	2,889.00	66.79
Repairs and Maintenance	6,761.33	9,624.00	(2,862.67)
Pest Control	847.00	780.00	67.00
Printing & Office Supplies	129.22	120.00	9.22
Postage and Box Rent	501.99	375.00	126.99
Travel Expense	212.86	.00	212.86
Website	517.75	350.00	167.75
Welcome Basket	189.66	100.00	89.66
	<u>276,702.13</u>	<u>280,260.00</u>	<u>(3,557.87)</u>
INCOME (LOSS) FROM OPERATIONS	(15,682.59)	(20,000.00)	4,317.41
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	31,060.00	31,060.00	.00
Interest Income	6,328.64	.00	6,328.64
	<u>37,388.64</u>	<u>31,060.00</u>	<u>6,328.64</u>
Expenses			
Capital Reserve - Repairs and Maintenance	7,526.20	55,000.00	(47,473.80)
	<u>7,526.20</u>	<u>55,000.00</u>	<u>(47,473.80)</u>
INCOME (LOSS) CAPITAL RESERVE FUND	29,862.44	(23,940.00)	53,802.44
NET INCOME (LOSS)	\$ 14,179.85	\$ (43,940.00)	\$ 58,119.85

See accountant's compilation report

Longleaf Community Association, Inc.

Trial Balance

Period: 12/1/2019 to 12/31/2019

Account Num	Account Description	Beginning Balance	Debits	Credits	Ending Balance
104.0	Cash - First Peoples Bank	\$43,698.25	\$2,391.10	\$20,608.02	\$25,481.33
106.0	First Peoples - Money Market	78,214.43	33.22	0.00	78,247.65
107.0	Wells Fargo - Reserves	659.92	0.02	0.00	659.94
108.0	Wells Fargo - Reserves CD	245,494.30	532.24	0.00	246,026.54
120.0	Accounts Receivable	3,577.47	0.00	2,391.10	1,186.37
123.0	Accounts Receivable - Williams	6,357.17	0.00	0.00	6,357.17
200.0	Accounts Payable	0.00	0.00	955.02	-955.02
230.0	Reserves - General	-323,569.65	0.00	565.48	-324,135.13
450.0	Members' Equity	-19,254.48	565.48	0.00	-18,689.00
600.0	Service Area Assessments	-260,218.00	0.00	0.00	-260,218.00
604.0	Capital Reserve Service Area	-31,060.00	0.00	0.00	-31,060.00
609.0	Late Fee Income	-801.54	0.00	0.00	-801.54
811.0	Pool - Operations	8,855.00	800.00	0.00	9,655.00
812.0	Pool - Phone	504.39	47.18	0.00	551.57
813.0	Pool - Repairs	1,635.30	0.00	0.00	1,635.30
814.0	Pool - Supplies	733.91	83.38	0.00	817.29
819.3	Garbage Disposal	21,112.50	1,701.00	0.00	22,813.50
841.0	Printing & Office Supplies	129.22	0.00	0.00	129.22
847.0	Repairs and Maintenance	3,030.23	3,731.10	0.00	6,761.33
847.2	Capital Reserve - R&M	7,526.20	0.00	0.00	7,526.20
849.0	Postage and Box Rent	480.84	21.15	0.00	501.99
860.0	Landscaping - Contract	122,826.00	11,166.00	0.00	133,992.00
861.0	Landscaping - Improvements	1,307.80	0.00	0.00	1,307.80
862.0	Landscaping - Seasonal Color	524.06	0.00	0.00	524.06
863.0	Landscaping - Pinestraw	55,000.00	0.00	0.00	55,000.00
864.0	Landscaping - Irrigation	1,067.50	0.00	0.00	1,067.50
866.0	Landscaping - Tree Removal	2,750.00	2,525.00	0.00	5,275.00
867.0	Legal Fees	1,713.00	142.50	0.00	1,855.50
875.0	Insurance	8,519.00	0.00	0.00	8,519.00
875.1	Damage Expenses-Not Covered	4,212.70	0.00	0.00	4,212.70
876.0	Taxes and Licenses	239.86	0.00	0.00	239.86
880.0	Electricity	8,216.25	758.64	0.00	8,974.89
882.0	Water	3,001.84	108.72	0.00	3,110.56
883.0	Website	517.75	0.00	0.00	517.75
885.0	Accounting Fees	4,995.00	365.00	325.00	5,035.00
888.0	Janitorial Services	2,517.42	438.37	0.00	2,955.79
889.0	Pest Control	847.00	0.00	0.00	847.00
971.0	Welcome Basket	189.66	0.00	0.00	189.66
973.0	Travel Expense	212.86	0.00	0.00	212.86
983.0	Interest Income	-5,763.16	0.00	565.48	-6,328.64
	983.0 Net Income:	-\$35,177.41	\$0.00	\$20,997.56	-\$14,179.85

Longleaf Community Association, Inc.
Trial Balance
Period: 12/1/2019 to 12/31/2019

<u>Account Num</u>	<u>Account Description</u>	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
983.0	Debits/Credits Sub Totals:	<u>\$0.00</u>	<u>\$25,410.10</u>	<u>\$25,410.10</u>	<u>\$0.00</u>
	Net Income:	<u>-\$35,177.41</u>	<u>\$0.00</u>	<u>\$20,997.56</u>	<u>-\$14,179.85</u>
	Grand Totals:	<u><u>\$0.00</u></u>	<u><u>\$25,410.10</u></u>	<u><u>\$25,410.10</u></u>	<u><u>\$0.00</u></u>

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2019 to 12/31/2019

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
104.0		Cash - First Peoples Bank					
12/1/2019		Beginning Balance				43,698.25	
12/2/2019	GLCHKS-1658	GA Power - GAPOWER MEMO: 21871-44030		242.30	(242.30)	43,455.95	
12/10/2019	GLCHKS-Deposit	HOA Fees	1,192.44		950.14	44,648.39	
12/12/2019	GLCHKS-1664	AT&T MEMO: 706-663-7548		47.18	902.96	44,601.21	
12/12/2019	GLCHKS-1665	AIRFORCE HEATING AND AIR - Airforce MEMO: Inv #38148		499.50	403.46	44,101.71	
12/12/2019	GLCHKS-1666	Mark Barber - Barber MEMO: 2019 Fall Work		2,778.00	(2,374.54)	41,323.71	
12/12/2019	GLCHKS-1667	Clearwater Pool Service, - Cleawater MEMO: Inv #32568		483.38	(2,857.92)	40,840.33	
12/12/2019	GLCHKS-1668	Outdoor Detail LLC - Outdoor MEMO: Inv # I4666		2,525.00	(5,382.92)	38,315.33	
12/12/2019	GLCHKS-1669	Terry Upton - TU MEMO: Reimburse for supplies		180.90	(5,563.82)	38,134.43	
12/13/2019	GLCHKS-Deposit	HOA Fees	9.20		(5,554.62)	38,143.63	
12/20/2019	GLCHKS-Deposit	HOA Fees	1,189.46		(4,365.16)	39,333.09	
12/20/2019	GLCHKS-1670	Bell Lock and Key - Bell MEMO: Inv # 13200		272.70	(4,637.86)	39,060.39	
12/20/2019	GLCHKS-1671	Champagne Cleaning LLC - Champagne MEMO: November Cleaning		195.72	(4,833.58)	38,864.67	
12/26/2019	GLCHKS-1672	GA Power - GAPOWER MEMO: 18185-89035, 30994-95032, 39554-46020		516.34	(5,349.92)	38,348.33	
12/26/2019	GLCHKS-1673	Outdoor Detail LLC - Outdoor MEMO: Inv # I4674 & Inv #I4675		12,867.00	(18,216.92)	25,481.33	
104.0 Sub Totals:			\$2,391.10	\$20,608.02	(\$18,216.92)	\$25,481.33	
106.0		First Peoples - Money Market					
12/1/2019		Beginning Balance				78,214.43	
12/31/2019	AJE-42		33.22		33.22	78,247.65	
106.0 Sub Totals:			\$33.22	\$0.00	\$33.22	\$78,247.65	
107.0		Wells Fargo - Reserves					
12/1/2019		Beginning Balance				659.92	
12/31/2019	AJE-42		0.02		0.02	659.94	
107.0 Sub Totals:			\$0.02	\$0.00	\$0.02	\$659.94	
108.0		Wells Fargo - Reserves CD					
12/1/2019		Beginning Balance				245,494.30	
12/31/2019	AJE-42		532.24		532.24	246,026.54	
108.0 Sub Totals:			\$532.24	\$0.00	\$532.24	\$246,026.54	
120.0		Accounts Receivable					
12/1/2019		Beginning Balance				3,577.47	
12/10/2019	GLCHKS-Deposit	HOA Fees		1,192.44	(1,192.44)	2,385.03	
12/13/2019	GLCHKS-Deposit	HOA Fees		9.20	(1,201.64)	2,375.83	
12/20/2019	GLCHKS-Deposit	HOA Fees		1,189.46	(2,391.10)	1,186.37	

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2019 to 12/31/2019

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
120.0 Sub Totals:			\$0.00	\$2,391.10	(\$2,391.10)	\$1,186.37	
123.0	Accounts Receivable - Williams						
12/1/2019		Beginning Balance				6,357.17	
123.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$6,357.17	
200.0	Accounts Payable						
12/1/2019		Beginning Balance				0.00	
12/31/2019	AJE-43	MEMO: Record Nov & Dec accruals for water bill		108.72	(108.72)	(108.72)	
12/31/2019	AJE-44	MEMO: Record DML accrual for December		61.15	(169.87)	(169.87)	
12/31/2019	AJE-45	MEMO: Record Nowack accrual for 2019		142.50	(312.37)	(312.37)	
12/31/2019	AJE-46	MEMO: Record Clearwater Pools accrual for December		400.00	(712.37)	(712.37)	
12/31/2019	AJE-47	MEMO: Record Champagne Cleaning accrual for December		242.65	(955.02)	(955.02)	
200.0 Sub Totals:			\$0.00	\$955.02	(\$955.02)	(\$955.02)	
230.0	Reserves - General						
12/1/2019		Beginning Balance				(323,569.65)	
12/31/2019	AJE-42			565.48	(565.48)	(324,135.13)	
230.0 Sub Totals:			\$0.00	\$565.48	(\$565.48)	(\$324,135.13)	
450.0	Members' Equity						
12/1/2019		Beginning Balance				(19,254.48)	
12/31/2019	AJE-42		565.48		565.48	(18,689.00)	
450.0 Sub Totals:			\$565.48	\$0.00	\$565.48	(\$18,689.00)	
600.0	Service Area Assessments						
12/1/2019		Beginning Balance				(260,218.00)	
600.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$260,218.00)	
604.0	Capital Reserve Service Area						
12/1/2019		Beginning Balance				(31,060.00)	
604.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$31,060.00)	
609.0	Late Fee Income						
12/1/2019		Beginning Balance				(801.54)	
609.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$801.54)	
811.0	Pool - Operations						
12/1/2019		Beginning Balance				8,855.00	
12/12/2019	GLCHKS-1667	Clearwater Pool Service, - Cleawater MEMO:	400.00		400.00	9,255.00	
12/31/2019	AJE-46	MEMO: Record Clearwater Pools accrual for December	400.00		800.00	9,655.00	

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2019 to 12/31/2019

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
811.0 Sub Totals:			\$800.00	\$0.00	\$800.00	\$9,655.00
812.0	Pool - Phone					
12/1/2019		Beginning Balance				504.39
12/12/2019	GLCHKS-1664	AT&T	47.18		47.18	551.57
812.0 Sub Totals:			\$47.18	\$0.00	\$47.18	\$551.57
813.0	Pool - Repairs					
12/1/2019		Beginning Balance				1,635.30
813.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,635.30
814.0	Pool - Supplies					
12/1/2019		Beginning Balance				733.91
12/12/2019	GLCHKS-1667	Clearwater Pool Service, - Cleawater	83.38		83.38	817.29
814.0 Sub Totals:			\$83.38	\$0.00	\$83.38	\$817.29
819.3	Garbage Disposal					
12/1/2019		Beginning Balance				21,112.50
12/26/2019	GLCHKS-1673	Outdoor Detail LLC - Outdoor	1,701.00		1,701.00	22,813.50
819.3 Sub Totals:			\$1,701.00	\$0.00	\$1,701.00	\$22,813.50
841.0	Printing & Office Supplies					
12/1/2019		Beginning Balance				129.22
841.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$129.22
847.0	Repairs and Maintenance					
12/1/2019		Beginning Balance				3,030.23
12/12/2019	GLCHKS-1665	AIRFORCE HEATING AND AIR - Airforce	499.50		499.50	3,529.73
12/12/2019	GLCHKS-1666	Mark Barber - Barber	2,778.00		3,277.50	6,307.73
12/12/2019	GLCHKS-1669	Terry Upton - TU	180.90		3,458.40	6,488.63
12/20/2019	GLCHKS-1670	Bell Lock and Key - Bell	272.70		3,731.10	6,761.33
847.0 Sub Totals:			\$3,731.10	\$0.00	\$3,731.10	\$6,761.33
847.2	Capital Reserve - R&M					
12/1/2019		Beginning Balance				7,526.20
847.2 Sub Totals:			\$0.00	\$0.00	\$0.00	\$7,526.20
849.0	Postage and Box Rent					
12/1/2019		Beginning Balance				480.84
12/31/2019	AJE-44	MEMO: Record DML accrual for December	21.15		21.15	501.99
849.0 Sub Totals:			\$21.15	\$0.00	\$21.15	\$501.99
860.0	Landscaping - Contract					
12/1/2019		Beginning Balance				122,826.00
12/26/2019	GLCHKS-1673	Outdoor Detail LLC - Outdoor	11,166.00		11,166.00	133,992.00

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2019 to 12/31/2019

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
860.0 Sub Totals:			\$11,166.00	\$0.00	\$11,166.00	\$133,992.00
861.0	Landscaping - Improvements					
12/1/2019		Beginning Balance				1,307.80
861.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,307.80
862.0	Landscaping - Seasonal Color					
12/1/2019		Beginning Balance				524.06
862.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$524.06
863.0	Landscaping - Pinestraw					
12/1/2019		Beginning Balance				55,000.00
863.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$55,000.00
864.0	Landscaping - Irrigation					
12/1/2019		Beginning Balance				1,067.50
864.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,067.50
866.0	Landscaping - Tree Removal					
12/1/2019		Beginning Balance				2,750.00
12/12/2019	GLCHKS-1668	Outdoor Detail LLC - Outdoor	2,525.00		2,525.00	5,275.00
866.0 Sub Totals:			\$2,525.00	\$0.00	\$2,525.00	\$5,275.00
867.0	Legal Fees					
12/1/2019		Beginning Balance				1,713.00
12/31/2019	AJE-45	MEMO: Record Nowack accrual for 2019	142.50		142.50	1,855.50
867.0 Sub Totals:			\$142.50	\$0.00	\$142.50	\$1,855.50
875.0	Insurance					
12/1/2019		Beginning Balance				8,519.00
875.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$8,519.00
875.1	Damage Expenses-Not Covered					
12/1/2019		Beginning Balance				4,212.70
875.1 Sub Totals:			\$0.00	\$0.00	\$0.00	\$4,212.70
876.0	Taxes and Licenses					
12/1/2019		Beginning Balance				239.86
876.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$239.86
880.0	Electricity					
12/1/2019		Beginning Balance				8,216.25
12/2/2019	GLCHKS-1658	GA Power - GAPOWER	242.30		242.30	8,458.55
12/26/2019	GLCHKS-1672	GA Power - GAPOWER	299.44		541.74	8,757.99
12/26/2019	GLCHKS-1672	GA Power - GAPOWER	157.82		699.56	8,915.81
12/26/2019	GLCHKS-1672	GA Power - GAPOWER	59.08		758.64	8,974.89

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2019 to 12/31/2019

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
880.0 Sub Totals:			\$758.64	\$0.00	\$758.64	\$8,974.89
882.0	Water					
12/1/2019		Beginning Balance				3,001.84
12/31/2019	AJE-43	MEMO: Record Nov & Dec accruals for water bill	37.76		37.76	3,039.60
12/31/2019	AJE-43	MEMO: Record Nov & Dec accruals for water bill	70.96		108.72	3,110.56
882.0 Sub Totals:			\$108.72	\$0.00	\$108.72	\$3,110.56
883.0	Website					
12/1/2019		Beginning Balance				517.75
883.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$517.75
885.0	Accounting Fees					
12/1/2019		Beginning Balance				4,995.00
12/31/2019	AJE-44	MEMO: Record DML accrual for December	365.00		365.00	5,360.00
12/31/2019	AJE-44	MEMO: Record DML accrual for December		325.00	40.00	5,035.00
885.0 Sub Totals:			\$365.00	\$325.00	\$40.00	\$5,035.00
888.0	Janitorial Services					
12/1/2019		Beginning Balance				2,517.42
12/20/2019	GLCHKS-1671	Champagne Cleaning LLC - Champagne	195.72		195.72	2,713.14
12/31/2019	AJE-47	MEMO: Record Champagne Cleaning accrual for December	242.65		438.37	2,955.79
888.0 Sub Totals:			\$438.37	\$0.00	\$438.37	\$2,955.79
889.0	Pest Control					
12/1/2019		Beginning Balance				847.00
889.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$847.00
971.0	Welcome Basket					
12/1/2019		Beginning Balance				189.66
971.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$189.66
973.0	Travel Expense					
12/1/2019		Beginning Balance				212.86
973.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$212.86
983.0	Interest Income					
12/1/2019		Beginning Balance				(5,763.16)
12/31/2019	AJE-42			565.48	(565.48)	(6,328.64)
983.0 Sub Totals:			\$0.00	\$565.48	(\$565.48)	(\$6,328.64)

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2019 to 12/31/2019

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
Net Income:			<u>\$0.00</u>	<u>\$20,997.56</u>	<u>\$20,997.56</u>	<u>(\$14,179.85)</u>
Grand Totals:			<u>\$25,410.10</u>	<u>\$25,410.10</u>	<u>\$0.00</u>	<u>\$0.00</u>