



FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2020



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DECEMBER 31, 2020

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, 2020, 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
January 18, 2021

LONGLEAF COMMUNITY ASSOCIATION, INC.
BALANCE SHEET
December 31, 2020

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$ 47,276.81	
Wells Fargo - Reserves	660.03	
Wells Fargo - Reserves CD	249,908.95	
First Peoples Money Market - Reserves	94,482.54	
	<u> </u>	\$ 392,328.33

ACCOUNTS RECEIVABLE

Accounts Receivable	(2,547.87)	
Accounts Receivable - Williams	4,917.17	
	<u> </u>	<u>2,369.30</u>

TOTAL CURRENT ASSETS 394,697.63

TOTAL ASSETS \$ 394,697.63

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$ 1,846.34	
	<u> </u>	\$ <u>1,846.34</u>

TOTAL CURRENT LIABILITIES 1,846.34

MEMBERS' EQUITY

Member's Equity	47,856.69	
Reserves - General	344,994.60	
	<u> </u>	<u>392,851.29</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 394,697.63

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENTS OF OPERATIONS
For the One Month and Year Ended December 31, 2020

	One Month Ended	Year Ended	Annual Budget
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 351.36	\$ 301,707.84	\$ 299,480.00
Late Fee Income	.09	1,000.60	.00
	<u>351.45</u>	<u>302,708.44</u>	<u>299,480.00</u>
Accounting Fees	730.00	4,840.00	5,095.00
Legal Fees	1,200.00	1,577.00	1,878.00
Insurance	.00	8,538.00	9,000.00
Pool - Operations	800.00	7,000.00	10,000.00
Pool - Phone	53.05	560.30	576.00
Pool - Repairs	.00	288.24	2,460.00
Pool - Supplies	42.12	1,187.01	1,200.00
Landscaping - Contract	11,166.00	133,858.00	133,992.00
Landscaping - Improvements	.00	16,412.50	15,750.00
Landscaping - Seasonal Color	223.24	578.24	1,200.00
Landscaping - Pinestraw	550.00	55,787.60	60,000.00
Landscaping - Irrigation	235.00	900.00	2,000.00
Landscaping - Tree Removal	.00	6,900.00	7,200.00
Water	526.72	3,368.64	3,000.00
Taxes and Licenses	.00	2,056.46	750.00
Electricity	1,098.63	9,099.00	9,203.00
Garbage Disposal	1,634.00	19,742.00	20,412.00
Janitorial Services	438.37	2,851.36	2,919.00
Repairs and Maintenance	1,815.66	10,504.39	10,289.00
Pest Control	.00	716.00	780.00
Website	.00	71.88	525.00
Welcome Basket	75.60	146.35	250.00
Bank Charges	.00	5.00	.00
Miscellaneous Expense	.00	.00	250.00
Printing & Office Supplies	240.71	240.71	250.00
Postage and Box Rent	25.85	539.00	500.00
	<u>20,854.95</u>	<u>287,767.68</u>	<u>299,479.00</u>
INCOME (LOSS) FROM OPERATIONS	(20,503.50)	14,940.76	1.00
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	.00	31,060.00	31,060.00
Interest Income	23.54	4,122.39	.00
	<u>23.54</u>	<u>35,182.39</u>	<u>31,060.00</u>
Expenses			
Capital Reserve - Repairs and Maintenance	.00	14,275.84	.00
	<u>.00</u>	<u>14,275.84</u>	<u>.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	23.54	20,906.55	31,060.00
NET INCOME (LOSS)	\$ <u>(20,479.96)</u>	\$ <u>35,847.31</u>	\$ <u>31,061.00</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 35,847.31
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	5,174.24
Accounts Payable	<u>891.32</u>
	<u>6,065.56</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>41,912.87</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS Cash	41,912.87
and equivalents - beginning of year	<u>350,415.46</u>
CASH AND EQUIVALENTS - END OF YEAR	<u><u>\$ 392,328.33</u></u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON
For the One Month Ended December 31, 2020

	One Month Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 351.36	\$.00	\$ 351.36
Late Fee Income	.09	.00	.09
	<u>351.45</u>	<u>.00</u>	<u>351.45</u>
Expenses:			
Accounting Fees	730.00	425.00	305.00
Legal Fees	1,200.00	157.00	1,043.00
Pool - Operations	800.00	400.00	400.00
Pool - Phone	53.05	48.00	5.05
Pool - Repairs	.00	80.00	(80.00)
Pool - Supplies	42.12	100.00	(57.88)
Landscaping - Contract	11,166.00	11,166.00	.00
Landscaping - Improvements	.00	166.00	(166.00)
Landscaping - Seasonal Color	223.24	400.00	(176.76)
Landscaping - Pinestraw	550.00	.00	550.00
Landscaping - Irrigation	235.00	100.00	135.00
Landscaping - Tree Removal	.00	600.00	(600.00)
Electricity	1,098.63	767.00	331.63
Water	526.72	250.00	276.72
Taxes and Licenses	.00	63.00	(63.00)
Garbage Disposal	1,634.00	1,701.00	(67.00)
Janitorial Services	438.37	196.00	242.37
Repairs and Maintenance	1,815.66	.00	1,815.66
Printing & Office Supplies	240.71	21.00	219.71
Postage and Box Rent	25.85	42.00	(16.15)
Website	.00	44.00	(44.00)
Welcome Basket	75.60	21.00	54.60
Travel Expense	.00	21.00	(21.00)
	<u>20,854.95</u>	<u>16,768.00</u>	<u>4,086.95</u>
INCOME (LOSS) FROM OPERATIONS	(20,503.50)	(16,768.00)	(3,735.50)
CAPITAL RESERVE FUND			
Revenues:			
Interest Income	23.54	.00	23.54
	<u>23.54</u>	<u>.00</u>	<u>23.54</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	23.54	.00	23.54
NET INCOME (LOSS)	\$ <u>(20,479.96)</u>	\$ <u>(16,768.00)</u>	\$ <u>(3,711.96)</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON
For the Year Ended December 31, 2020

	Year Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 301,707.84	\$ 299,480.00	\$ 2,227.84
Late Fee Income	1,000.60	.00	1,000.60
	<u>302,708.44</u>	<u>299,480.00</u>	<u>3,228.44</u>
Expenses:			
Bank Charges	5.00	.00	5.00
Accounting Fees	4,840.00	5,095.00	(255.00)
Legal Fees	1,577.00	1,878.00	(301.00)
Insurance	8,538.00	9,000.00	(462.00)
Pool - Operations	7,000.00	10,000.00	(3,000.00)
Pool - Phone	560.30	576.00	(15.70)
Pool - Supplies	1,187.01	1,200.00	(12.99)
Pool - Repairs	288.24	2,460.00	(2,171.76)
Landscaping - Contract	133,858.00	133,992.00	(134.00)
Landscaping - Improvements	16,412.50	15,750.00	662.50
Landscaping - Seasonal Color	578.24	1,200.00	(621.76)
Landscaping - Pinestraw	55,787.60	60,000.00	(4,212.40)
Landscaping - Irrigation	900.00	2,000.00	(1,100.00)
Landscaping - Tree Removal	6,900.00	7,200.00	(300.00)
Electricity	9,099.00	9,203.00	(104.00)
Water	3,368.64	3,000.00	368.64
Taxes and Licenses	2,056.46	750.00	1,306.46
Garbage Disposal	19,742.00	20,412.00	(670.00)
Janitorial Services	2,851.36	2,919.00	(67.64)
Repairs and Maintenance	10,504.39	10,289.00	215.39
Pest Control	716.00	780.00	(64.00)
Printing & Office Supplies	240.71	250.00	(9.29)
Postage and Box Rent	539.00	500.00	39.00
Travel Expense	.00	250.00	(250.00)
Website	71.88	525.00	(453.12)
Welcome Basket	146.35	250.00	(103.65)
	<u>287,767.68</u>	<u>299,479.00</u>	<u>(11,711.32)</u>
INCOME (LOSS) FROM OPERATIONS	14,940.76	1.00	14,939.76
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	31,060.00	31,060.00	.00
Interest Income	4,122.39	.00	4,122.39
	<u>35,182.39</u>	<u>31,060.00</u>	<u>4,122.39</u>
Expenses			
Capital Reserve - Repairs and Maintenance	14,275.84	.00	14,275.84
	<u>14,275.84</u>	<u>.00</u>	<u>14,275.84</u>
INCOME (LOSS) CAPITAL RESERVE FUND	20,906.55	31,060.00	(10,153.45)
NET INCOME (LOSS)	\$ 35,847.31	\$ 31,061.00	\$ 4,786.31

See accountant's compilation report

Longleaf Community Association, Inc.
Trial Balance
Period: 12/1/2020 to 12/31/2020

Account Number	Account Description	Beginning Balance	Debits	Credits	Net Change	Ending Balance
104.0	Cash - First Peoples Bank	\$80,651.56	\$1,633.86	\$35,008.61	-\$33,374.75	\$47,276.81
106.0	First Peoples - Money Market	78,463.25	16,019.29	0.00	16,019.29	94,482.54
107.0	Wells Fargo - Reserves	660.03	0.00	0.00	0.00	660.03
108.0	Wells Fargo - Reserves CD	249,904.70	4.25	0.00	4.25	249,908.95
120.0	Accounts Receivable	-1,265.46	351.45	1,633.86	-1,282.41	-2,547.87
123.0	Accounts Receivable - Williams	4,917.17	0.00	0.00	0.00	4,917.17
200.0	Accounts Payable	0.00	0.00	1,846.34	-1,846.34	-1,846.34
230.0	Reserves - General	-345,018.14	23.54	0.00	23.54	-344,994.60
450.0	Members' Equity	-11,985.84	0.00	23.54	-23.54	-12,009.38
600.0	Service Area Assessments	-301,356.48	0.00	351.36	-351.36	-301,707.84
604.0	Capital Reserve Service Area	-31,060.00	0.00	0.00	0.00	-31,060.00
609.0	Late Fee Income	-1,000.51	0.00	0.09	-0.09	-1,000.60
811.0	Pool - Operations	6,200.00	800.00	0.00	800.00	7,000.00
812.0	Pool - Phone	507.25	53.05	0.00	53.05	560.30
813.0	Pool - Repairs	288.24	0.00	0.00	0.00	288.24
814.0	Pool - Supplies	1,144.89	42.12	0.00	42.12	1,187.01
819.3	Garbage Disposal	18,108.00	1,634.00	0.00	1,634.00	19,742.00
841.0	Printing & Office Supplies	0.00	240.71	0.00	240.71	240.71
847.0	Repairs and Maintenance	8,688.73	1,815.66	0.00	1,815.66	10,504.39
847.2	Capital Reserve - R&M	14,275.84	0.00	0.00	0.00	14,275.84
849.0	Postage and Box Rent	513.15	25.85	0.00	25.85	539.00
860.0	Landscaping - Contract	122,692.00	11,166.00	0.00	11,166.00	133,858.00
861.0	Landscaping - Improvements	16,412.50	0.00	0.00	0.00	16,412.50
862.0	Landscaping - Seasonal Color	355.00	223.24	0.00	223.24	578.24
863.0	Landscaping - Pinestraw	55,237.60	550.00	0.00	550.00	55,787.60
864.0	Landscaping - Irrigation	665.00	235.00	0.00	235.00	900.00
866.0	Landscaping - Tree Removal	6,900.00	0.00	0.00	0.00	6,900.00
867.0	Legal Fees	377.00	1,200.00	0.00	1,200.00	1,577.00
875.0	Insurance	8,538.00	0.00	0.00	0.00	8,538.00
876.0	Taxes and Licenses	2,056.46	0.00	0.00	0.00	2,056.46
880.0	Electricity	8,000.37	1,098.63	0.00	1,098.63	9,099.00
882.0	Water	2,841.92	526.72	0.00	526.72	3,368.64
883.0	Website	71.88	0.00	0.00	0.00	71.88
885.0	Accounting Fees	4,110.00	730.00	0.00	730.00	4,840.00
888.0	Janitorial Services	2,412.99	438.37	0.00	438.37	2,851.36
889.0	Pest Control	716.00	0.00	0.00	0.00	716.00
889.1	Bank Charges	5.00	0.00	0.00	0.00	5.00
971.0	Welcome Basket	70.75	75.60	0.00	75.60	146.35
983.0	Interest Income	-4,098.85	0.00	23.54	-23.54	-4,122.39
	Net Income:	-\$56,327.27	\$0.00	\$20,479.96	\$20,479.96	-\$35,847.31

Longleaf Community Association, Inc.
Trial Balance
Period: 12/1/2020 to 12/31/2020

<u>Account Number</u>	<u>Account Description</u>	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Net Change</u>	<u>Ending Balance</u>
	Grand Totals:	<u>\$0.00</u>	<u>\$38,887.34</u>	<u>\$38,887.34</u>	<u>\$0.00</u>	<u>\$0.00</u>

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2020 to 12/31/2020

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
104.0		Cash - First Peoples Bank				
12/1/2020		Beginning Balance				80,651.56
12/1/2020	GLCHKS-1817	Champagne Cleaning LLC - Champagne		195.72	(195.72)	80,455.84
12/1/2020	GLCHKS-1818	GA Power - GAPOWER MEMO: 21871-44030		241.40	(437.12)	80,214.44
12/1/2020	GLCHKS-1819	Nowack Howard, LLC - Legal MEMO: Inv# 219263		1,200.00	(1,637.12)	79,014.44
12/1/2020	GLCHKS-1820	Outdoor Detail LLC - Outdoor MEMO: Inv# 1869		773.24	(2,410.36)	78,241.20
12/1/2020	GLCHKS-1821	Pine Mountain Builders Supply and Ace Hardw - PMBS MEMO: Account# 1045		9.47	(2,419.83)	78,231.73
12/8/2020	GLCHKS-1822	Longleaf Community Association, Inc		16,000.00	(18,419.83)	62,231.73
12/11/2020	GLCHKS-1823	Bell Lock and Key - Bell MEMO: Inv# 13528		79.40	(18,499.23)	62,152.33
12/11/2020	GLCHKS-1824	Callaway Gardens Resort - CALLAWAY MEMO: INV 17393		283.76	(18,782.99)	61,868.57
12/11/2020	GLCHKS-1825	Christine Haas - CHAAS MEMO: Reimburse for supplies		316.31	(19,099.30)	61,552.26
12/11/2020	GLCHKS-1826	Clearwater Pool Service, - Cleawater MEMO: Inv# 1233		400.00	(19,499.30)	61,152.26
12/18/2020	GLCHKS-Deposit	HOA Fees	351.36		(19,147.94)	61,503.62
12/18/2020	GLCHKS-1827	AT&T - ATT MEMO: 706-663-7548		53.05	(19,200.99)	61,450.57
12/23/2020	GLCHKS-Deposit	HOA Fees	1,282.50		(17,918.49)	62,733.07
12/31/2020	GLCHKS-1828	Vannco Construction LLC MEMO: Invoice# Longleaf		1,247.73	(19,166.22)	61,485.34
12/31/2020	GLCHKS-1829	Dougherty McKinnon and Luby - DML MEMO: Inv# 2012012		372.70	(19,538.92)	61,112.64
12/31/2020	GLCHKS-1830	GA Power - GAPOWER MEMO: 39554-46020, 18185-89035, 30994-95032		615.83	(20,154.75)	60,496.81
12/31/2020	GLCHKS-1831	Jose Callejas - JCALLEJAS MEMO: Inv #616		420.00	(20,574.75)	60,076.81
12/31/2020	GLCHKS-1832	Outdoor Detail LLC - Outdoor MEMO: Inv# 1912		12,800.00	(33,374.75)	47,276.81
104.0 Sub Totals:			\$1,633.86	\$35,008.61	(\$33,374.75)	\$47,276.81
106.0		First Peoples - Money Market				
12/1/2020		Beginning Balance				78,463.25
12/8/2020	GLCHKS-1822	Longleaf Community Association, Inc	16,000.00		16,000.00	94,463.25
12/31/2020	AJE-26	MEMO: Record interest income for Dec	19.29		16,019.29	94,482.54
106.0 Sub Totals:			\$16,019.29	\$0.00	\$16,019.29	\$94,482.54
107.0		Wells Fargo - Reserves				
12/1/2020		Beginning Balance				660.03
107.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$660.03

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2020 to 12/31/2020

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
108.0	Wells Fargo - Reserves CD					
12/1/2020		Beginning Balance				249,904.70
12/31/2020	AJE-26	MEMO: Record interest income for Dec	4.25		4.25	249,908.95
108.0 Sub Totals:			\$4.25	\$0.00	\$4.25	\$249,908.95
120.0	Accounts Receivable					
12/1/2020		Beginning Balance				(1,265.46)
12/18/2020	GLCHKS-Deposit	HOA Fees		351.36	(351.36)	(1,616.82)
12/23/2020	GLCHKS-Deposit	HOA Fees		1,282.50	(1,633.86)	(2,899.32)
12/31/2020	AJE-28	MEMO: Record the dues from sale of lots 56 & 57	351.36		(1,282.50)	(2,547.96)
12/31/2020	AJE-29	MEMO: Record finance charge	0.09		(1,282.41)	(2,547.87)
120.0 Sub Totals:			\$351.45	\$1,633.86	(\$1,282.41)	(\$2,547.87)
123.0	Accounts Receivable - Williams					
12/1/2020		Beginning Balance				4,917.17
123.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$4,917.17
200.0	Accounts Payable					
12/1/2020		Beginning Balance				0.00
12/31/2020	AJE-27	MEMO: To accrue Dec expenses		1,846.34	(1,846.34)	(1,846.34)
200.0 Sub Totals:			\$0.00	\$1,846.34	(\$1,846.34)	(\$1,846.34)
230.0	Reserves - General					
12/1/2020		Beginning Balance				(345,018.14)
12/31/2020	AJE-26	MEMO: Record interest income for Dec	23.54		23.54	(344,994.60)
230.0 Sub Totals:			\$23.54	\$0.00	\$23.54	(\$344,994.60)
450.0	Members' Equity					
12/1/2020		Beginning Balance				(11,985.84)
12/31/2020	AJE-26	MEMO: Record interest income for Dec		23.54	(23.54)	(12,009.38)
450.0 Sub Totals:			\$0.00	\$23.54	(\$23.54)	(\$12,009.38)
600.0	Service Area Assessments					
12/1/2020		Beginning Balance				(301,356.48)
12/31/2020	AJE-28	MEMO: Record the dues from sale of lots 56 & 57		351.36	(351.36)	(301,707.84)
600.0 Sub Totals:			\$0.00	\$351.36	(\$351.36)	(\$301,707.84)
604.0	Capital Reserve Service Area					
12/1/2020		Beginning Balance				(31,060.00)
604.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$31,060.00)
609.0	Late Fee Income					
12/1/2020		Beginning Balance				(1,000.51)
12/31/2020	AJE-29	MEMO: Record finance charge		0.09	(0.09)	(1,000.60)

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2020 to 12/31/2020

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
609.0 Sub Totals:			\$0.00	\$0.09	(\$0.09)	(\$1,000.60)
811.0	Pool - Operations					
12/1/2020		Beginning Balance				6,200.00
12/11/2020	GLCHKS-1826	Clearwater Pool Service, - Cleawater MEMO: November	400.00		400.00	6,600.00
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	400.00		800.00	7,000.00
811.0 Sub Totals:			\$800.00	\$0.00	\$800.00	\$7,000.00
812.0	Pool - Phone					
12/1/2020		Beginning Balance				507.25
12/18/2020	GLCHKS-1827	AT&T - ATT	53.05		53.05	560.30
812.0 Sub Totals:			\$53.05	\$0.00	\$53.05	\$560.30
813.0	Pool - Repairs					
12/1/2020		Beginning Balance				288.24
813.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$288.24
814.0	Pool - Supplies					
12/1/2020		Beginning Balance				1,144.89
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	42.12		42.12	1,187.01
814.0 Sub Totals:			\$42.12	\$0.00	\$42.12	\$1,187.01
819.3	Garbage Disposal					
12/1/2020		Beginning Balance				18,108.00
12/31/2020	GLCHKS-1832	Outdoor Detail LLC - Outdoor	1,634.00		1,634.00	19,742.00
819.3 Sub Totals:			\$1,634.00	\$0.00	\$1,634.00	\$19,742.00
841.0	Printing & Office Supplies					
12/1/2020		Beginning Balance				0.00
12/11/2020	GLCHKS-1825	Christine Haas - CHAAS	240.71		240.71	240.71
841.0 Sub Totals:			\$240.71	\$0.00	\$240.71	\$240.71
847.0	Repairs and Maintenance					
12/1/2020		Beginning Balance				8,688.73
12/1/2020	GLCHKS-1821	Pine Mountain Builders Supply and Ace Hardw - PMBS	9.47		9.47	8,698.20
12/11/2020	GLCHKS-1823	Bell Lock and Key - Bell	79.40		88.87	8,777.60
12/31/2020	GLCHKS-1828	Vannco Construction LLC	1,247.73		1,336.60	10,025.33
12/31/2020	GLCHKS-1831	Jose Callejas - JCALLEJAS	420.00		1,756.60	10,445.33
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	59.06		1,815.66	10,504.39
847.0 Sub Totals:			\$1,815.66	\$0.00	\$1,815.66	\$10,504.39
847.2	Capital Reserve - R&M					
12/1/2020		Beginning Balance				14,275.84

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2020 to 12/31/2020

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
847.2 Sub Totals:			\$0.00	\$0.00	\$0.00	\$14,275.84
849.0 Postage and Box Rent						
12/1/2020		Beginning Balance				513.15
12/31/2020	GLCHKS-1829	Dougherty McKinnon and Luby - DML	7.70		7.70	520.85
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	18.15		25.85	539.00
849.0 Sub Totals:			\$25.85	\$0.00	\$25.85	\$539.00
860.0 Landscaping - Contract						
12/1/2020		Beginning Balance				122,692.00
12/31/2020	GLCHKS-1832	Outdoor Detail LLC - Outdoor	11,166.00		11,166.00	133,858.00
860.0 Sub Totals:			\$11,166.00	\$0.00	\$11,166.00	\$133,858.00
861.0 Landscaping - Improvements						
12/1/2020		Beginning Balance				16,412.50
861.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$16,412.50
862.0 Landscaping - Seasonal Color						
12/1/2020		Beginning Balance				355.00
12/1/2020	GLCHKS-1820	Outdoor Detail LLC - Outdoor	223.24		223.24	578.24
862.0 Sub Totals:			\$223.24	\$0.00	\$223.24	\$578.24
863.0 Landscaping - Pinestraw						
12/1/2020		Beginning Balance				55,237.60
12/1/2020	GLCHKS-1820	Outdoor Detail LLC - Outdoor	550.00		550.00	55,787.60
863.0 Sub Totals:			\$550.00	\$0.00	\$550.00	\$55,787.60
864.0 Landscaping - Irrigation						
12/1/2020		Beginning Balance				665.00
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	235.00		235.00	900.00
864.0 Sub Totals:			\$235.00	\$0.00	\$235.00	\$900.00
866.0 Landscaping - Tree Removal						
12/1/2020		Beginning Balance				6,900.00
866.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$6,900.00
867.0 Legal Fees						
12/1/2020		Beginning Balance				377.00
12/1/2020	GLCHKS-1819	Nowack Howard, LLC - Legal	1,200.00		1,200.00	1,577.00
867.0 Sub Totals:			\$1,200.00	\$0.00	\$1,200.00	\$1,577.00
875.0 Insurance						
12/1/2020		Beginning Balance				8,538.00
875.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$8,538.00

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2020 to 12/31/2020

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
876.0	Taxes and Licenses					
12/1/2020		Beginning Balance				2,056.46
876.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$2,056.46
880.0	Electricity					
12/1/2020		Beginning Balance				8,000.37
12/1/2020	GLCHKS-1818	GA Power - GAPOWER	241.40		241.40	8,241.77
12/31/2020	GLCHKS-1830	GA Power - GAPOWER	615.83		857.23	8,857.60
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	241.40		1,098.63	9,099.00
880.0 Sub Totals:			\$1,098.63	\$0.00	\$1,098.63	\$9,099.00
882.0	Water					
12/1/2020		Beginning Balance				2,841.92
12/11/2020	GLCHKS-1824	Callaway Gardens Resort - CALLAWAY	283.76		283.76	3,125.68
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	242.96		526.72	3,368.64
882.0 Sub Totals:			\$526.72	\$0.00	\$526.72	\$3,368.64
883.0	Website					
12/1/2020		Beginning Balance				71.88
883.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$71.88
885.0	Accounting Fees					
12/1/2020		Beginning Balance				4,110.00
12/31/2020	GLCHKS-1829	Dougherty McKinnon and Luby - DML	365.00		365.00	4,475.00
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	365.00		730.00	4,840.00
885.0 Sub Totals:			\$730.00	\$0.00	\$730.00	\$4,840.00
888.0	Janitorial Services					
12/1/2020		Beginning Balance				2,412.99
12/1/2020	GLCHKS-1817	Champagne Cleaning LLC - Champagne	195.72		195.72	2,608.71
12/31/2020	AJE-27	MEMO: To accrue Dec expenses	242.65		438.37	2,851.36
888.0 Sub Totals:			\$438.37	\$0.00	\$438.37	\$2,851.36
889.0	Pest Control					
12/1/2020		Beginning Balance				716.00
889.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$716.00
889.1	Bank Charges					
12/1/2020		Beginning Balance				5.00
889.1 Sub Totals:			\$0.00	\$0.00	\$0.00	\$5.00
971.0	Welcome Basket					
12/1/2020		Beginning Balance				70.75
12/11/2020	GLCHKS-1825	Christine Haas - CHAAS	75.60		75.60	146.35
971.0 Sub Totals:			\$75.60	\$0.00	\$75.60	\$146.35

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2020 to 12/31/2020

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
983.0	Interest Income					
12/1/2020		Beginning Balance				(4,098.85)
12/31/2020	AJE-26	MEMO: Record interest income for Dec		23.54	(23.54)	(4,122.39)
983.0 Sub Totals:			<u>\$0.00</u>	<u>\$23.54</u>	<u>(\$23.54)</u>	<u>(\$4,122.39)</u>
Net Income:			<u>\$0.00</u>	<u>\$20,479.96</u>	<u>\$20,479.96</u>	<u>(\$35,847.31)</u>
Grand Totals:			<u>\$38,887.34</u>	<u>\$38,887.34</u>	<u>\$0.00</u>	<u>\$0.00</u>