



FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2021



FINANCIAL STATEMENTS
LONGLEAF COMMUNITY ASSOCIATION, INC.
DECEMBER 31, 2021

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, 2021, and the related statements of operations for the one month and 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 2, 2022

LONGLEAF COMMUNITY ASSOCIATION, INC.
BALANCE SHEET
December 31, 2021

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$ 49,373.54	
Wells Fargo - Reserves	250,609.24	
First Peoples Money Market - Reserves	<u>100,616.63</u>	
		\$ 400,599.41

ACCOUNTS RECEIVABLE

Accounts Receivable	(2,529.92)	
Accounts Receivable - Williams	<u>2,951.97</u>	
		<u>422.05</u>

	<u>401,021.46</u>
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	<u><u>\$ 401,021.46</u></u>
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LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$ <u>1,829.76</u>	
		<u>\$ 1,829.76</u>

	1,829.76
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MEMBERS' EQUITY

Member's Equity	\$ 47,743.92	
Reserves - General	<u>351,447.78</u>	
		<u>399,191.70</u>

	<u><u>\$ 401,021.46</u></u>
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LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENTS OF OPERATIONS
For the One Month and Year Ended December 31, 2021

	One Month Ended	Year Ended	Annual Budget
OPERATING FUND			
Revenues:			
Service Area Assessments	\$.00	\$ 269,781.20	\$ 269,274.00
Late Fee Income	.00	632.00	.00
	<u>.00</u>	<u>270,413.20</u>	<u>269,274.00</u>
Accounting Fees	1,170.00	5,055.00	4,565.00
Legal Fees	.00	1,777.50	2,000.00
Insurance	(655.00)	8,660.00	9,250.00
Pool - Operations	445.00	5,445.00	8,400.00
Pool - Phone	(3.08)	400.05	600.00
Pool - Repairs	858.00	1,178.71	2,500.00
Pool - Supplies	481.95	1,136.83	1,500.00
Landscaping - Contract	11,166.00	133,992.00	133,992.00
Landscaping - Improvements	499.69	906.70	2,000.00
Landscaping - Seasonal Color	.00	582.35	1,200.00
Landscaping - Pinestraw	.00	57,474.50	57,500.00
Landscaping - Irrigation	95.00	620.00	2,000.00
Landscaping - Tree Removal	.00	3,900.00	8,000.00
Water	1,207.20	3,084.60	3,362.00
Taxes and Licenses	.00	1,268.45	2,138.00
Penalties	.00	38.29	.00
Electricity	798.99	8,595.25	8,818.00
Garbage Disposal	1,634.00	19,608.00	19,608.00
Janitorial Services	439.00	2,832.50	2,973.00
Repairs and Maintenance	753.08	12,700.42	12,059.00
Pest Control	.00	610.00	670.00
Website	.00	29.16	120.00
Welcome gift	.00	.00	144.00
Miscellaneous Expense	.00	.00	120.00
Printing & Office Supplies	.00	167.07	240.00
Postage and Box Rent	31.34	463.59	514.00
	<u>18,921.17</u>	<u>270,525.97</u>	<u>284,273.00</u>
INCOME (LOSS) FROM OPERATIONS	(18,921.17)	(112.77)	(14,999.00)
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	.00	31,060.00	31,060.00
Interest Income	10.20	174.35	240.00
	<u>10.20</u>	<u>31,234.35</u>	<u>31,300.00</u>
Expenses			
Capital Reserve - Repairs and Maintenance	2,212.00	24,781.17	13,500.00
	<u>2,212.00</u>	<u>24,781.17</u>	<u>13,500.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	(2,201.80)	6,453.18	17,800.00
NET INCOME (LOSS)	\$ (21,122.97)	\$ 6,340.41	\$ 2,801.00

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 6,340.41
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	\$ 1,947.25
Accounts Payable	<u>(16.58)</u>
	<u>1,930.67</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>8,271.08</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	8,271.08
Cash and equivalents - beginning of period	<u>392,328.33</u>
CASH AND EQUIVALENTS - END OF PERIOD	<u>\$ 400,599.41</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON
For the One Month Ended December 31, 2021

	One Month Ended	Budget	Variance
OPERATING FUND			
Revenues:			
	.00	.00	.00
Expenses:			
Accounting Fees	1,170.00	385.00	785.00
Legal Fees	.00	67.00	(67.00)
Insurance	(655.00)	.00	(655.00)
Pool - Operations	445.00	600.00	(155.00)
Pool - Phone	(3.08)	50.00	(53.08)
Pool - Repairs	858.00	100.00	758.00
Pool - Supplies	481.95	125.00	356.95
Landscaping - Contract	11,166.00	11,166.00	.00
Landscaping - Improvements	499.69	163.00	336.69
Landscaping - Seasonal Color	.00	400.00	(400.00)
Landscaping - Irrigation	95.00	100.00	(5.00)
Landscaping - Tree Removal	.00	663.00	(663.00)
Electricity	798.99	733.00	65.99
Water	1,207.20	282.00	925.20
Taxes and Licenses	.00	180.00	(180.00)
Garbage Disposal	1,634.00	1,634.00	.00
Janitorial Services	439.00	243.00	196.00
Repairs and Maintenance	753.08	200.00	553.08
Printing & Office Supplies	.00	20.00	(20.00)
Postage and Box Rent	31.34	41.00	(9.66)
Website	.00	10.00	(10.00)
Welcome gift	.00	12.00	(12.00)
Travel Expense	.00	10.00	(10.00)
	<u>18,921.17</u>	<u>17,184.00</u>	<u>1,737.17</u>
INCOME (LOSS) FROM OPERATIONS	(18,921.17)	(17,184.00)	(1,737.17)
CAPITAL RESERVE FUND			
Revenues:			
Interest Income	10.20	20.00	(9.80)
	<u>10.20</u>	<u>20.00</u>	<u>(9.80)</u>
Expenses			
Capital Reserve - Repairs and Maintenance	2,212.00	.00	2,212.00
	<u>2,212.00</u>	<u>.00</u>	<u>2,212.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	(2,201.80)	20.00	(2,221.80)
NET INCOME (LOSS) \$	<u>(21,122.97)</u>	<u>(17,164.00)</u>	<u>(3,958.97)</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON
For the Year Ended December 31, 2021

	Year Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 269,781.20	\$ 269,274.00	\$ 507.20
Late Fee Income	632.00	.00	632.00
	<u>270,413.20</u>	<u>269,274.00</u>	<u>1,139.20</u>
Expenses:			
Accounting Fees	5,055.00	4,565.00	490.00
Legal Fees	1,777.50	2,000.00	(222.50)
Insurance	8,660.00	9,250.00	(590.00)
Pool - Operations	5,445.00	8,400.00	(2,955.00)
Pool - Phone	400.05	600.00	(199.95)
Pool - Supplies	1,136.83	1,500.00	(363.17)
Pool - Repairs	1,178.71	2,500.00	(1,321.29)
Landscaping - Contract	133,992.00	133,992.00	.00
Landscaping - Improvements	906.70	2,000.00	(1,093.30)
Landscaping - Seasonal Color	582.35	1,200.00	(617.65)
Landscaping - Pinestraw	57,474.50	57,500.00	(25.50)
Landscaping - Irrigation	620.00	2,000.00	(1,380.00)
Landscaping - Tree Removal	3,900.00	8,000.00	(4,100.00)
Penalties	38.29	.00	38.29
Electricity	8,595.25	8,818.00	(222.75)
Water	3,084.60	3,362.00	(277.40)
Taxes and Licenses	1,268.45	2,138.00	(869.55)
Garbage Disposal	19,608.00	19,608.00	.00
Janitorial Services	2,832.50	2,973.00	(140.50)
Repairs and Maintenance	12,700.42	12,059.00	641.42
Pest Control	610.00	670.00	(60.00)
Printing & Office Supplies	167.07	240.00	(72.93)
Postage and Box Rent	463.59	514.00	(50.41)
Travel Expense	.00	120.00	(120.00)
Website	29.16	120.00	(90.84)
Welcome gift	.00	144.00	(144.00)
	<u>270,525.97</u>	<u>284,273.00</u>	<u>(13,747.03)</u>
INCOME (LOSS) FROM OPERATIONS	(112.77)	(14,999.00)	14,886.23
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	31,060.00	31,060.00	.00
Interest Income	174.35	240.00	(65.65)
	<u>31,234.35</u>	<u>31,300.00</u>	<u>(65.65)</u>
Expenses			
Capital Reserve - Repairs and Maintenance	24,781.17	13,500.00	11,281.17
	<u>24,781.17</u>	<u>13,500.00</u>	<u>11,281.17</u>
INCOME (LOSS) CAPITAL RESERVE FUND	6,453.18	17,800.00	(11,346.82)
NET INCOME (LOSS)	\$ 6,340.41	\$ 2,801.00	\$ 3,539.41

See accountant's compilation report

Longleaf Community Association, Inc.
Trial Balance
Period: 12/1/2021 to 12/31/2021

Account Number	Account Description	Beginning Balance	Debits	Credits	Net Change	Ending Balance
104.0	Cash - First Peoples Bank	\$73,311.45	\$2,020.50	\$25,958.41	-\$23,937.91	\$49,373.54
106.0	First Peoples - Money Market	94,608.56	6,008.07	0.00	6,008.07	100,616.63
107.0	Wells Fargo - Reserves	250,607.11	2.13	0.00	2.13	250,609.24
120.0	Accounts Receivable	-1,164.42	0.00	1,365.50	-1,365.50	-2,529.92
123.0	Accounts Receivable - Williams	2,951.97	0.00	0.00	0.00	2,951.97
200.0	Accounts Payable	0.00	0.00	1,829.76	-1,829.76	-1,829.76
230.0	Reserves - General	-353,649.58	2,212.00	10.20	2,201.80	-351,447.78
450.0	Members' Equity	-39,201.71	10.20	2,212.00	-2,201.80	-41,403.51
600.0	Service Area Assessments	-269,781.20	0.00	0.00	0.00	-269,781.20
604.0	Capital Reserve Service Area	-31,060.00	0.00	0.00	0.00	-31,060.00
609.0	Late Fee Income	-632.00	0.00	0.00	0.00	-632.00
811.0	Pool - Operations	5,000.00	445.00	0.00	445.00	5,445.00
812.0	Pool - Phone	403.13	0.00	3.08	-3.08	400.05
813.0	Pool - Repairs	320.71	858.00	0.00	858.00	1,178.71
814.0	Pool - Supplies	654.88	481.95	0.00	481.95	1,136.83
819.3	Garbage Disposal	17,974.00	1,634.00	0.00	1,634.00	19,608.00
841.0	Printing & Office Supplies	167.07	0.00	0.00	0.00	167.07
847.0	Repairs and Maintenance	11,947.34	753.08	0.00	753.08	12,700.42
847.2	Capital Reserve - R&M	22,569.17	2,212.00	0.00	2,212.00	24,781.17
849.0	Postage and Box Rent	432.25	31.34	0.00	31.34	463.59
860.0	Landscaping - Contract	122,826.00	11,166.00	0.00	11,166.00	133,992.00
861.0	Landscaping - Improvements	407.01	499.69	0.00	499.69	906.70
862.0	Landscaping - Seasonal Color	582.35	0.00	0.00	0.00	582.35
863.0	Landscaping - Pinestraw	57,474.50	0.00	0.00	0.00	57,474.50
864.0	Landscaping - Irrigation	525.00	95.00	0.00	95.00	620.00
866.0	Landscaping - Tree Removal	3,900.00	0.00	0.00	0.00	3,900.00
867.0	Legal Fees	1,777.50	0.00	0.00	0.00	1,777.50
875.0	Insurance	9,315.00	0.00	655.00	-655.00	8,660.00
876.0	Taxes and Licenses	1,268.45	0.00	0.00	0.00	1,268.45
876.1	Penalties	38.29	0.00	0.00	0.00	38.29
880.0	Electricity	7,796.26	798.99	0.00	798.99	8,595.25
882.0	Water	1,877.40	1,207.20	0.00	1,207.20	3,084.60
883.0	Website	29.16	0.00	0.00	0.00	29.16
885.0	Accounting Fees	3,885.00	1,170.00	0.00	1,170.00	5,055.00
888.0	Janitorial Services	2,393.50	439.00	0.00	439.00	2,832.50
889.0	Pest Control	610.00	0.00	0.00	0.00	610.00
983.0	Interest Income	-164.15	0.00	10.20	-10.20	-174.35
	Net Income:	-\$27,463.38	\$0.00	\$21,122.97	\$21,122.97	-\$6,340.41
	Grand Totals:	\$0.00	\$32,044.15	\$32,044.15	\$0.00	\$0.00

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2021 to 12/31/2021

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
104.0	Cash - First Peoples Bank					
12/1/2021		Beginning Balance				73,311.45
12/3/2021	GLCHKS-Deposit	Deposit	880.00		880.00	74,191.45
12/7/2021	GLCHKS-1990	Clearwater Pool Service, - Cleawater MEMO: INV 2580		250.00	630.00	73,941.45
12/7/2021	GLCHKS-1991	GA Power - GAPOWER MEMO: 21871-44030		240.44	389.56	73,701.01
12/21/2021	GLCHKS-1992	Callaway Gardens Resort - CALLAWAY MEMO: ACCT 401 & 399		613.80	(224.24)	73,087.21
12/21/2021	GLCHKS-1993	Champagne Cleaning LLC - Champagne MEMO: INV 113021		243.00	(467.24)	72,844.21
12/21/2021	GLCHKS-1994	Fleet Wood Signs - FLEETWOOD MEMO: INV 229920		2,212.00	(2,679.24)	70,632.21
12/21/2021	GLCHKS-1995	Garden Solutions - GARDENSOL MEMO: INV 58904		499.69	(3,178.93)	70,132.52
12/21/2021	GLCHKS-1996	Outdoor Detail LLC - Outdoor MEMO: INV I4938		750.00	(3,928.93)	69,382.52
12/21/2021	GLCHKS-1997	Scotty Smith - SCOTTYSMI MEMO: INV 67778510, 67778511		1,300.95	(5,229.88)	68,081.57
12/23/2021	GLCHKS-Deposit	deposit	1,140.50		(4,089.38)	69,222.07
12/30/2021	AJE-38	MEMO: Transfer funds to money market account for capital reserves		6,000.00	(10,089.38)	63,222.07
12/31/2021	GLCHKS-1998	Dougherty McKinnon and Luby - DML MEMO: INV 2112015		394.98	(10,484.36)	62,827.09
12/31/2021	GLCHKS-1999	GA Power - GAPOWER MEMO: 21871-44030, 39554-46020, 30994-95032, 18185-89035		558.55	(11,042.91)	62,268.54
12/31/2021	GLCHKS-2000	Outdoor Detail LLC - Outdoor MEMO: INV 4068		12,800.00	(23,842.91)	49,468.54
12/31/2021	GLCHKS-2001	Outdoor Detail LLC - Outdoor MEMO: INV 4199		95.00	(23,937.91)	49,373.54
104.0 Sub Totals:			\$2,020.50	\$25,958.41	(\$23,937.91)	\$49,373.54
106.0	First Peoples - Money Market					
12/1/2021		Beginning Balance				94,608.56
12/30/2021	AJE-38	MEMO: Transfer funds to money market account for capital reserves	6,000.00		6,000.00	100,608.56
12/31/2021	AJE-40	MEMO: To record Dec interest	8.07		6,008.07	100,616.63
106.0 Sub Totals:			\$6,008.07	\$0.00	\$6,008.07	\$100,616.63
107.0	Wells Fargo - Reserves					
12/1/2021		Beginning Balance				250,607.11
12/31/2021	AJE-40	MEMO: To record Dec interest	2.13		2.13	250,609.24
107.0 Sub Totals:			\$2.13	\$0.00	\$2.13	\$250,609.24
120.0	Accounts Receivable					
12/1/2021		Beginning Balance				(1,164.42)

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2021 to 12/31/2021

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
120.0	Accounts Receivable					
12/3/2021	GLCHKS-Deposit	Deposit		225.00	(225.00)	(1,389.42)
12/23/2021	GLCHKS-Deposit	deposit		1,140.50	(1,365.50)	(2,529.92)
120.0 Sub Totals:			\$0.00	\$1,365.50	(\$1,365.50)	(\$2,529.92)
123.0	Accounts Receivable - Williams					
12/1/2021		Beginning Balance				2,951.97
123.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$2,951.97
200.0	Accounts Payable					
12/1/2021		Beginning Balance				0.00
12/31/2021	AJE-37	MEMO: To accrue Dec expenses		1,427.73	(1,427.73)	(1,427.73)
12/31/2021	AJE-39	MEMO: To accrue unpaid invoice 2107029 June 2021		402.03	(1,829.76)	(1,829.76)
200.0 Sub Totals:			\$0.00	\$1,829.76	(\$1,829.76)	(\$1,829.76)
230.0	Reserves - General					
12/1/2021		Beginning Balance				(353,649.58)
12/31/2021	AJE-40	MEMO: To record Dec interest		10.20	(10.20)	(353,659.78)
12/31/2021	AJE-41	MEMO: To accurately state on balance sheet	2,212.00		2,201.80	(351,447.78)
230.0 Sub Totals:			\$2,212.00	\$10.20	\$2,201.80	(\$351,447.78)
450.0	Members' Equity					
12/1/2021		Beginning Balance				(39,201.71)
12/31/2021	AJE-40	MEMO: To record Dec interest	10.20		10.20	(39,191.51)
12/31/2021	AJE-41	MEMO: To accurately state on balance sheet		2,212.00	(2,201.80)	(41,403.51)
450.0 Sub Totals:			\$10.20	\$2,212.00	(\$2,201.80)	(\$41,403.51)
600.0	Service Area Assessments					
12/1/2021		Beginning Balance				(269,781.20)
600.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$269,781.20)
604.0	Capital Reserve Service Area					
12/1/2021		Beginning Balance				(31,060.00)
604.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$31,060.00)
609.0	Late Fee Income					
12/1/2021		Beginning Balance				(632.00)
609.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$632.00)
811.0	Pool - Operations					
12/1/2021		Beginning Balance				5,000.00
12/7/2021	GLCHKS-1990	Clearwater Pool Service, - Cleawater MEMO: September	250.00		250.00	5,250.00
12/31/2021	AJE-37	MEMO: To accrue Dec expenses	195.00		445.00	5,445.00

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2021 to 12/31/2021

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
811.0 Sub Totals:			\$445.00	\$0.00	\$445.00	\$5,445.00
812.0 Pool - Phone						
12/1/2021		Beginning Balance				403.13
12/2/2021	AJE-36	MEMO: AT&T refund on debit card- amount applied to account at PM				
		Hardware		3.08	(3.08)	400.05
812.0 Sub Totals:			\$0.00	\$3.08	(\$3.08)	\$400.05
813.0 Pool - Repairs						
12/1/2021		Beginning Balance				320.71
12/21/2021	GLCHKS-1997	Scotty Smith - SCOTTYSMI	858.00		858.00	1,178.71
813.0 Sub Totals:			\$858.00	\$0.00	\$858.00	\$1,178.71
814.0 Pool - Supplies						
12/1/2021		Beginning Balance				654.88
12/21/2021	GLCHKS-1997	Scotty Smith - SCOTTYSMI	442.95		442.95	1,097.83
12/31/2021	AJE-37	MEMO: To accrue Dec expenses	39.00		481.95	1,136.83
814.0 Sub Totals:			\$481.95	\$0.00	\$481.95	\$1,136.83
819.3 Garbage Disposal						
12/1/2021		Beginning Balance				17,974.00
12/31/2021	GLCHKS-2000	Outdoor Detail LLC - Outdoor	1,634.00		1,634.00	19,608.00
819.3 Sub Totals:			\$1,634.00	\$0.00	\$1,634.00	\$19,608.00
841.0 Printing & Office Supplies						
12/1/2021		Beginning Balance				167.07
841.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$167.07
847.0 Repairs and Maintenance						
12/1/2021		Beginning Balance				11,947.34
12/2/2021	AJE-36	MEMO: AT&T refund on debit card- amount applied to account at PM				
		Hardware	3.08		3.08	11,950.42
12/21/2021	GLCHKS-1996	Outdoor Detail LLC - Outdoor	750.00		753.08	12,700.42
847.0 Sub Totals:			\$753.08	\$0.00	\$753.08	\$12,700.42
847.2 Capital Reserve - R&M						
12/1/2021		Beginning Balance				22,569.17
12/21/2021	GLCHKS-1994	Fleet Wood Signs - FLEETWOOD	2,212.00		2,212.00	24,781.17
847.2 Sub Totals:			\$2,212.00	\$0.00	\$2,212.00	\$24,781.17
849.0 Postage and Box Rent						
12/1/2021		Beginning Balance				432.25
12/31/2021	GLCHKS-1998	Dougherty McKinnon and Luby - DML	4.98		4.98	437.23

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2021 to 12/31/2021

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
849.0	Postage and Box Rent					
12/31/2021	AJE-37	MEMO: To accrue Dec expenses	14.33		19.31	451.56
12/31/2021	AJE-39	MEMO: To accrue unpaid invoice 2107029 June 2021	12.03		31.34	463.59
849.0 Sub Totals:			\$31.34	\$0.00	\$31.34	\$463.59
860.0	Landscaping - Contract					
12/1/2021		Beginning Balance				122,826.00
12/31/2021	GLCHKS-2000	Outdoor Detail LLC - Outdoor	11,166.00		11,166.00	133,992.00
860.0 Sub Totals:			\$11,166.00	\$0.00	\$11,166.00	\$133,992.00
861.0	Landscaping - Improvements					
12/1/2021		Beginning Balance				407.01
12/21/2021	GLCHKS-1995	Garden Solutions - GARDENSOL	499.69		499.69	906.70
861.0 Sub Totals:			\$499.69	\$0.00	\$499.69	\$906.70
862.0	Landscaping - Seasonal Color					
12/1/2021		Beginning Balance				582.35
862.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$582.35
863.0	Landscaping - Pinestraw					
12/1/2021		Beginning Balance				57,474.50
863.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$57,474.50
864.0	Landscaping - Irrigation					
12/1/2021		Beginning Balance				525.00
12/31/2021	GLCHKS-2001	Outdoor Detail LLC - Outdoor	95.00		95.00	620.00
864.0 Sub Totals:			\$95.00	\$0.00	\$95.00	\$620.00
866.0	Landscaping - Tree Removal					
12/1/2021		Beginning Balance				3,900.00
866.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$3,900.00
867.0	Legal Fees					
12/1/2021		Beginning Balance				1,777.50
867.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,777.50
875.0	Insurance					
12/1/2021		Beginning Balance				9,315.00
12/3/2021	GLCHKS-Deposit	Deposit MEMO: refund		655.00	(655.00)	8,660.00
875.0 Sub Totals:			\$0.00	\$655.00	(\$655.00)	\$8,660.00
876.0	Taxes and Licenses					
12/1/2021		Beginning Balance				1,268.45
876.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,268.45

Longleaf Community Association, Inc.
Detail General Ledger
 Period: 12/1/2021 to 12/31/2021

Account Number	Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
876.1	Penalties					
12/1/2021		Beginning Balance				38.29
876.1 Sub Totals:			\$0.00	\$0.00	\$0.00	\$38.29
880.0	Electricity					
12/1/2021		Beginning Balance				7,796.26
12/7/2021	GLCHKS-1991	GA Power - GAPOWER	240.44		240.44	8,036.70
12/31/2021	GLCHKS-1999	GA Power - GAPOWER	558.55		798.99	8,595.25
880.0 Sub Totals:			\$798.99	\$0.00	\$798.99	\$8,595.25
882.0	Water					
12/1/2021		Beginning Balance				1,877.40
12/21/2021	GLCHKS-1992	Callaway Gardens Resort - CALLAWAY	613.80		613.80	2,491.20
12/31/2021	AJE-37	MEMO: To accrue Dec expenses	593.40		1,207.20	3,084.60
882.0 Sub Totals:			\$1,207.20	\$0.00	\$1,207.20	\$3,084.60
883.0	Website					
12/1/2021		Beginning Balance				29.16
883.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$29.16
885.0	Accounting Fees					
12/1/2021		Beginning Balance				3,885.00
12/31/2021	GLCHKS-1998	Dougherty McKinnon and Luby - DML	390.00		390.00	4,275.00
12/31/2021	AJE-37	MEMO: To accrue Dec expenses	390.00		780.00	4,665.00
12/31/2021	AJE-39	MEMO: To accrue unpaid invoice 2107029 June 2021	390.00		1,170.00	5,055.00
885.0 Sub Totals:			\$1,170.00	\$0.00	\$1,170.00	\$5,055.00
888.0	Janitorial Services					
12/1/2021		Beginning Balance				2,393.50
12/21/2021	GLCHKS-1993	Champagne Cleaning LLC - Champagne	243.00		243.00	2,636.50
12/31/2021	AJE-37	MEMO: To accrue Dec expenses	196.00		439.00	2,832.50
888.0 Sub Totals:			\$439.00	\$0.00	\$439.00	\$2,832.50
889.0	Pest Control					
12/1/2021		Beginning Balance				610.00
889.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$610.00
983.0	Interest Income					
12/1/2021		Beginning Balance				(164.15)
12/31/2021	AJE-40	MEMO: To record Dec interest		10.20	(10.20)	(174.35)
983.0 Sub Totals:			\$0.00	\$10.20	(\$10.20)	(\$174.35)
Net Income:			\$0.00	\$21,122.97	\$21,122.97	(\$6,340.41)

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2021 to 12/31/2021

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
Grand Totals:			<u>\$32,044.15</u>	<u>\$32,044.15</u>	<u>\$0.00</u>	<u>\$0.00</u>