



FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2022



FINANCIAL STATEMENTS
LONGLEAF COMMUNITY ASSOCIATION, INC.
DECEMBER 31, 2022

Financial Statements

Accountant's Compilation Report	1
Balance Sheet	2
Statements of Operations	3
Statement of Cash Flows	4

Supplementary Information

Summary Statement of Operations – Monthly Budget Comparison	5
Summary Statement of Operations – Year to Date Budget Comparison	6



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, 2022, and the related statements of operations for the one month and twelve months then ended and the related statement of cash flows for the twelve months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. 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 required by 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 15, 2023

LONGLEAF COMMUNITY ASSOCIATION, INC.
BALANCE SHEET
December 31, 2022

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$ 65,582.78	
Wells Fargo - Reserves	10,664.79	
Wells Fargo - Reserves CD	240,253.27	
First Peoples Money Market - Reserves	<u>101,065.61</u>	
		\$ 417,566.45

ACCOUNTS RECEIVABLE

Accounts Receivable - Williams	<u>1,457.97</u>	<u>1,457.97</u>
--------------------------------	-----------------	-----------------

TOTAL CURRENT ASSETS	<u>419,024.42</u>
----------------------	-------------------

TOTAL ASSETS	<u>\$ 419,024.42</u>
--------------	----------------------

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Prepaid Dues	\$ 1,718.79	
Accounts Payable	<u>4,411.29</u>	
CURRENT LIABILITIES		\$ <u>6,130.08</u>

TOTAL CURRENT LIABILITIES	6,130.08
---------------------------	----------

MEMBERS' EQUITY

Member's Equity	\$ 31,131.46	
Reserves - General	<u>381,762.88</u>	
		<u>412,894.34</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY	<u>\$ 419,024.42</u>
---------------------------------------	----------------------

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENTS OF OPERATIONS
For the One Month and Twelve Months Ended December 31, 2022

	<u>One Month Ended</u>	<u>Twelve Months Ended</u>	<u>Annual Budget</u>
OPERATING FUND			
Revenues:			
Service Area Assessments	\$.00	\$ 267,793.04	\$ 266,638.00
Late Fee Income	.00	709.20	.00
	<u>.00</u>	<u>268,502.24</u>	<u>266,638.00</u>
Accounting Fees	780.00	5,138.00	5,005.00
Legal Fees	300.00	2,220.00	2,340.00
Insurance	.00	8,685.00	9,000.00
Pool - Operations	180.00	4,040.00	5,460.00
Pool - Phone	144.48	761.59	475.00
Pool - Repairs	65.00	4,394.95	1,800.00
Pool - Supplies	(28.50)	870.62	1,500.00
Landscaping - Contract	11,166.00	133,992.00	133,992.00
Landscaping - Improvements	(358.15)	1,316.85	2,000.00
Landscaping - Seasonal Color	.00	1,198.85	1,200.00
Landscaping - Pinestraw	600.00	65,427.85	62,801.00
Landscaping - Irrigation	.00	1,585.00	2,000.00
Landscaping - Tree Removal	5,250.00	5,250.00	7,000.00
Water	6.36	2,087.28	3,240.00
Taxes and Licenses	.00	115.83	300.00
Electricity	991.48	9,348.85	9,000.00
Garbage Disposal	1,634.00	19,608.00	19,608.00
Janitorial Services	196.00	2,883.00	2,976.00
Repairs and Maintenance	62.24	14,990.19	15,960.00
Pest Control	.00	761.00	711.00
Website	.00	.00	350.00
Welcome gift	.00	.00	240.00
Printing & Office Supplies	.00	84.33	240.00
Postage and Box Rent	2.35	355.51	440.00
	<u>20,991.26</u>	<u>285,114.70</u>	<u>287,638.00</u>
INCOME (LOSS) FROM OPERATIONS	(20,991.26)	(16,612.46)	(21,000.00)
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	.00	34,875.00	34,500.00
Interest Income	427.70	757.80	.00
	<u>427.70</u>	<u>35,632.80</u>	<u>34,500.00</u>
Expenses			
Capital Reserve - Repairs and Maintenance	.00	5,317.70	57,734.00
	<u>.00</u>	<u>5,317.70</u>	<u>57,734.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	<u>427.70</u>	<u>30,315.10</u>	<u>(23,234.00)</u>
NET INCOME (LOSS)	\$ <u>(20,563.56)</u>	\$ <u>13,702.64</u>	\$ <u>(44,234.00)</u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS
For the Twelve Months Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 13,702.64
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	\$ (1,035.92)
Accounts Payable	4,300.32
	<u>3,264.40</u>
NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	<u>16,967.04</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	16,967.04
Cash and equivalents - beginning of period	<u>400,599.41</u>
CASH AND EQUIVALENTS - END OF PERIOD	<u><u>\$ 417,566.45</u></u>

See accountant's compilation report

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON
For the One Month Ended December 31, 2022

	One Month Ended	Budget	Variance
OPERATING FUND			
Revenues:			
	.00	.00	.00
Expenses:			
Accounting Fees	780.00	390.00	390.00
Legal Fees	300.00	1,570.00	(1,270.00)
Pool - Operations	180.00	430.00	(250.00)
Pool - Phone	144.48	25.00	119.48
Pool - Repairs	65.00	150.00	(85.00)
Pool - Supplies	(28.50)	125.00	(153.50)
Landscaping - Contract	11,166.00	11,166.00	.00
Landscaping - Improvements	(358.15)	163.00	(521.15)
Landscaping - Seasonal Color	.00	300.00	(300.00)
Landscaping - Pinestraw	600.00	3,375.00	(2,775.00)
Landscaping - Irrigation	.00	163.00	(163.00)
Landscaping - Tree Removal	5,250.00	587.00	4,663.00
Electricity	991.48	750.00	241.48
Water	6.36	270.00	(263.64)
Garbage Disposal	1,634.00	1,634.00	.00
Janitorial Services	196.00	248.00	(52.00)
Repairs and Maintenance	62.24	1,330.00	(1,267.76)
Printing & Office Supplies	.00	20.00	(20.00)
Postage and Box Rent	2.35	15.00	(12.65)
Welcome gift	.00	20.00	(20.00)
	<u>20,991.26</u>	<u>22,731.00</u>	<u>(1,739.74)</u>
INCOME (LOSS) FROM OPERATIONS	(20,991.26)	(22,731.00)	1,739.74
CAPITAL RESERVE FUND			
Revenues:			
Interest Income	427.70	.00	427.70
	<u>427.70</u>	<u>.00</u>	<u>427.70</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
INCOME (LOSS) CAPITAL RESERVE FUND	427.70	.00	427.70
NET INCOME (LOSS)	\$ <u>(20,563.56)</u>	\$ <u>(22,731.00)</u>	\$ <u>2,167.44</u>

LONGLEAF COMMUNITY ASSOCIATION, INC.
STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON
For the Twelve Months Ended December 31, 2022

	Twelve Months Ended	Budget	Variance
OPERATING FUND			
Revenues:			
Service Area Assessments	\$ 267,793.04	\$ 266,638.00	\$ 1,155.04
Late Fee Income	709.20	.00	709.20
	<u>268,502.24</u>	<u>266,638.00</u>	<u>1,864.24</u>
Expenses:			
Accounting Fees	5,138.00	5,005.00	133.00
Legal Fees	2,220.00	2,340.00	(120.00)
Insurance	8,685.00	9,000.00	(315.00)
Pool - Operations	4,040.00	5,460.00	(1,420.00)
Pool - Phone	761.59	475.00	286.59
Pool - Supplies	870.62	1,500.00	(629.38)
Pool - Repairs	4,394.95	1,800.00	2,594.95
Landscaping - Contract	133,992.00	133,992.00	.00
Landscaping - Improvements	1,316.85	2,000.00	(683.15)
Landscaping - Seasonal Color	1,198.85	1,200.00	(1.15)
Landscaping - Pinestraw	65,427.85	62,801.00	2,626.85
Landscaping - Irrigation	1,585.00	2,000.00	(415.00)
Landscaping - Tree Removal	5,250.00	7,000.00	(1,750.00)
Electricity	9,348.85	9,000.00	348.85
Water	2,087.28	3,240.00	(1,152.72)
Taxes and Licenses	115.83	300.00	(184.17)
Garbage Disposal	19,608.00	19,608.00	.00
Janitorial Services	2,883.00	2,976.00	(93.00)
Repairs and Maintenance	14,990.19	15,960.00	(969.81)
Pest Control	761.00	711.00	50.00
Printing & Office Supplies	84.33	240.00	(155.67)
Postage and Box Rent	355.51	440.00	(84.49)
Website	.00	350.00	(350.00)
Welcome gift	.00	240.00	(240.00)
	<u>285,114.70</u>	<u>287,638.00</u>	<u>(2,523.30)</u>
INCOME (LOSS) FROM OPERATIONS	(16,612.46)	(21,000.00)	4,387.54
CAPITAL RESERVE FUND			
Revenues:			
Capital Reserve Service Area	34,875.00	34,500.00	375.00
Interest Income	757.80	.00	757.80
	<u>35,632.80</u>	<u>34,500.00</u>	<u>1,132.80</u>
Expenses			
Capital Reserve - Repairs and Maintenance	5,317.70	57,734.00	(52,416.30)
	<u>5,317.70</u>	<u>57,734.00</u>	<u>(52,416.30)</u>
INCOME (LOSS) CAPITAL RESERVE FUND	30,315.10	(23,234.00)	53,549.10
NET INCOME (LOSS)	\$ <u>13,702.64</u>	\$ <u>(44,234.00)</u>	\$ <u>57,936.64</u>

See accountant's compilation report

Longleaf Community Association, Inc.
Trial Balance
Period: 12/1/2022 to 12/31/2022

Account Number	Account Description	Beginning Balance	Debits	Credits	Net Change	Ending Balance
104.0	Cash - First Peoples Bank	\$83,255.48	\$335.00	\$18,007.70	-\$17,672.70	\$65,582.78
106.0	First Peoples - Money Market	100,912.26	153.35	0.00	153.35	101,065.61
107.0	Wells Fargo - Reserves	250,643.71	21.08	240,000.00	-239,978.92	10,664.79
108.0	Wells Fargo - Reserves CD	0.00	240,253.27	0.00	240,253.27	240,253.27
123.0	Accounts Receivable - Williams	1,457.97	0.00	0.00	0.00	1,457.97
200.0	Accounts Payable	-1,427.73	1,427.73	4,411.29	-2,983.56	-4,411.29
201.0	Prepaid Dues	-1,383.79	0.00	335.00	-335.00	-1,718.79
230.0	Reserves - General	-381,335.18	0.00	427.70	-427.70	-381,762.88
450.0	Members' Equity	-17,856.52	427.70	0.00	427.70	-17,428.82
600.0	Service Area Assessments	-267,793.04	0.00	0.00	0.00	-267,793.04
604.0	Capital Reserve Service Area	-34,875.00	0.00	0.00	0.00	-34,875.00
609.0	Late Fee Income	-709.20	0.00	0.00	0.00	-709.20
811.0	Pool - Operations	3,860.00	375.00	195.00	180.00	4,040.00
812.0	Pool - Phone	617.11	144.48	0.00	144.48	761.59
813.0	Pool - Repairs	4,329.95	65.00	0.00	65.00	4,394.95
814.0	Pool - Supplies	899.12	10.50	39.00	-28.50	870.62
819.3	Garbage Disposal	17,974.00	1,634.00	0.00	1,634.00	19,608.00
841.0	Printing & Office Supplies	84.33	0.00	0.00	0.00	84.33
847.0	Repairs and Maintenance	14,927.95	62.24	0.00	62.24	14,990.19
847.2	Capital Reserve - R&M	5,317.70	0.00	0.00	0.00	5,317.70
849.0	Postage and Box Rent	353.16	16.68	14.33	2.35	355.51
860.0	Landscaping - Contract	122,826.00	11,166.00	0.00	11,166.00	133,992.00
861.0	Landscaping - Improvements	1,675.00	241.85	600.00	-358.15	1,316.85
862.0	Landscaping - Seasonal Color	1,198.85	0.00	0.00	0.00	1,198.85
863.0	Landscaping - Pinestraw	64,827.85	600.00	0.00	600.00	65,427.85
864.0	Landscaping - Irrigation	1,585.00	0.00	0.00	0.00	1,585.00
866.0	Landscaping - Tree Removal	0.00	5,250.00	0.00	5,250.00	5,250.00
867.0	Legal Fees	1,920.00	300.00	0.00	300.00	2,220.00
875.0	Insurance	8,685.00	0.00	0.00	0.00	8,685.00
876.0	Taxes and Licenses	115.83	0.00	0.00	0.00	115.83
880.0	Electricity	8,357.37	991.48	0.00	991.48	9,348.85
882.0	Water	2,080.92	599.76	593.40	6.36	2,087.28
885.0	Accounting Fees	4,358.00	1,170.00	390.00	780.00	5,138.00
888.0	Janitorial Services	2,687.00	392.00	196.00	196.00	2,883.00
889.0	Pest Control	761.00	0.00	0.00	0.00	761.00
983.0	Interest Income	-330.10	0.00	427.70	-427.70	-757.80
	Net Income:	-\$34,266.20	\$0.00	\$20,563.56	\$20,563.56	-\$13,702.64
	Grand Totals:	\$0.00	\$265,637.12	\$265,637.12	\$0.00	\$0.00

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2022 to 12/31/2022

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
104.0	Cash - First Peoples Bank					
12/1/2022		Beginning Balance				83,255.48
12/8/2022	GLCHKS-Deposit	deposit	335.00		335.00	83,590.48
12/15/2022	GLCHKS-2139	AT&T - ATT MEMO: 706.663.4179		54.23	280.77	83,536.25
12/15/2022	GLCHKS-2140	Callaway Gardens Resort - CALLAWAY MEMO: ACCT 401 & 399		95.28	185.49	83,440.97
12/15/2022	GLCHKS-2141	Christine Haas - CHAAS MEMO: Reimburse for seasonal color		121.35	64.14	83,319.62
12/15/2022	GLCHKS-2142	Champagne Cleaning LLC - Champagne MEMO: INV 113022		196.00	(131.86)	83,123.62
12/30/2022	GLCHKS-2143	Tom Shaver MEMO: Post office repair and 2 new keys		21.46	(153.32)	83,102.16
12/30/2022	GLCHKS-2144	Dougherty McKinnon and Luby - DML MEMO: INV 2212020		397.71	(551.03)	82,704.45
12/30/2022	GLCHKS-2145	GA Power - GAPOWER MEMO: 39554-46020, 30994-95032, 18185-89035		480.89	(1,031.92)	82,223.56
12/30/2022	GLCHKS-2146	Outdoor Detail LLC - Outdoor MEMO: INV I5105		3,800.00	(4,831.92)	78,423.56
12/30/2022	GLCHKS-2147	Outdoor Detail LLC - Outdoor MEMO: December		12,800.00	(17,631.92)	65,623.56
12/30/2022	GLCHKS-2148	Pine Mountain Builders Supply and Ace Hardw - PMBS MEMO: Account# 1045		40.78	(17,672.70)	65,582.78
104.0 Sub Totals:			\$335.00	\$18,007.70	(\$17,672.70)	\$65,582.78
106.0	First Peoples - Money Market					
12/1/2022		Beginning Balance				100,912.26
12/31/2022	AJE-30	MEMO: To record interest income	153.35		153.35	101,065.61
106.0 Sub Totals:			\$153.35	\$0.00	\$153.35	\$101,065.61
107.0	Wells Fargo - Reserves					
12/1/2022		Beginning Balance				250,643.71
12/31/2022	AJE-30	MEMO: To record interest income	21.08		21.08	250,664.79
12/31/2022	AJE-31	MEMO: To record purchase of WF CD		240,000.00	(239,978.92)	10,664.79
107.0 Sub Totals:			\$21.08	\$240,000.00	(\$239,978.92)	\$10,664.79
108.0	Wells Fargo - Reserves CD					
12/1/2022		Beginning Balance				0.00
12/31/2022	AJE-30	MEMO: To record interest income	253.27		253.27	253.27
12/31/2022	AJE-31	MEMO: To record purchase of WF CD	240,000.00		240,253.27	240,253.27
108.0 Sub Totals:			\$240,253.27	\$0.00	\$240,253.27	\$240,253.27
123.0	Accounts Receivable - Williams					
12/1/2022		Beginning Balance				1,457.97

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2022 to 12/31/2022

Account Number		Account Description					
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance	
123.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,457.97	
200.0	Accounts Payable						
12/1/2022		Beginning Balance				(1,427.73)	
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses		4,411.29	(4,411.29)	(5,839.02)	
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals	1,427.73		(2,983.56)	(4,411.29)	
200.0 Sub Totals:			\$1,427.73	\$4,411.29	(\$2,983.56)	(\$4,411.29)	
201.0	Prepaid Dues						
12/1/2022		Beginning Balance				(1,383.79)	
12/8/2022	GLCHKS-Deposit	deposit		335.00	(335.00)	(1,718.79)	
201.0 Sub Totals:			\$0.00	\$335.00	(\$335.00)	(\$1,718.79)	
230.0	Reserves - General						
12/1/2022		Beginning Balance				(381,335.18)	
12/31/2022	AJE-30	MEMO: To record interest income		427.70	(427.70)	(381,762.88)	
230.0 Sub Totals:			\$0.00	\$427.70	(\$427.70)	(\$381,762.88)	
450.0	Members' Equity						
12/1/2022		Beginning Balance				(17,856.52)	
12/31/2022	AJE-30	MEMO: To record interest income	427.70		427.70	(17,428.82)	
450.0 Sub Totals:			\$427.70	\$0.00	\$427.70	(\$17,428.82)	
600.0	Service Area Assessments						
12/1/2022		Beginning Balance				(267,793.04)	
600.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$267,793.04)	
604.0	Capital Reserve Service Area						
12/1/2022		Beginning Balance				(34,875.00)	
604.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$34,875.00)	
609.0	Late Fee Income						
12/1/2022		Beginning Balance				(709.20)	
609.0 Sub Totals:			\$0.00	\$0.00	\$0.00	(\$709.20)	
811.0	Pool - Operations						
12/1/2022		Beginning Balance				3,860.00	
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	375.00		375.00	4,235.00	
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals		195.00	180.00	4,040.00	
811.0 Sub Totals:			\$375.00	\$195.00	\$180.00	\$4,040.00	
812.0	Pool - Phone						
12/1/2022		Beginning Balance				617.11	
12/15/2022	GLCHKS-2139	AT&T - ATT	54.23		54.23	671.34	
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	90.25		144.48	761.59	

Lingleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2022 to 12/31/2022

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
812.0 Sub Totals:			\$144.48	\$0.00	\$144.48	\$761.59
813.0 Pool - Repairs						
12/1/2022		Beginning Balance				4,329.95
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	65.00		65.00	4,394.95
813.0 Sub Totals:			\$65.00	\$0.00	\$65.00	\$4,394.95
814.0 Pool - Supplies						
12/1/2022		Beginning Balance				899.12
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	10.50		10.50	909.62
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals		39.00	(28.50)	870.62
814.0 Sub Totals:			\$10.50	\$39.00	(\$28.50)	\$870.62
819.3 Garbage Disposal						
12/1/2022		Beginning Balance				17,974.00
12/30/2022	GLCHKS-2147	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						
12/1/2022		Beginning Balance				84.33
841.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$84.33
847.0 Repairs and Maintenance						
12/1/2022		Beginning Balance				14,927.95
12/30/2022	GLCHKS-2143	Tom Shaver	21.46		21.46	14,949.41
12/30/2022	GLCHKS-2148	Pine Mountain Builders Supply and Ace Hardw - PMBS	40.78		62.24	14,990.19
847.0 Sub Totals:			\$62.24	\$0.00	\$62.24	\$14,990.19
847.2 Capital Reserve - R&M						
12/1/2022		Beginning Balance				5,317.70
847.2 Sub Totals:			\$0.00	\$0.00	\$0.00	\$5,317.70
849.0 Postage and Box Rent						
12/1/2022		Beginning Balance				353.16
12/30/2022	GLCHKS-2144	Dougherty McKinnon and Luby - DML	7.71		7.71	360.87
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	8.97		16.68	369.84
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals		14.33	2.35	355.51
849.0 Sub Totals:			\$16.68	\$14.33	\$2.35	\$355.51
860.0 Landscaping - Contract						
12/1/2022		Beginning Balance				122,826.00
12/30/2022	GLCHKS-2147	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

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2022 to 12/31/2022

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
861.0		Landscaping - Improvements				
12/1/2022		Beginning Balance				1,675.00
12/15/2022	GLCHKS-2141	Christine Haas - CHAAS	121.35		121.35	1,796.35
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	120.50		241.85	1,916.85
12/31/2022	AJE-28	MEMO: To reclass Nov invoice per client		600.00	(358.15)	1,316.85
861.0 Sub Totals:			\$241.85	\$600.00	(\$358.15)	\$1,316.85
862.0		Landscaping - Seasonal Color				
12/1/2022		Beginning Balance				1,198.85
862.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,198.85
863.0		Landscaping - Pinestraw				
12/1/2022		Beginning Balance				64,827.85
12/31/2022	AJE-28	MEMO: To reclass Nov invoice per client	600.00		600.00	65,427.85
863.0 Sub Totals:			\$600.00	\$0.00	\$600.00	\$65,427.85
864.0		Landscaping - Irrigation				
12/1/2022		Beginning Balance				1,585.00
864.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$1,585.00
866.0		Landscaping - Tree Removal				
12/1/2022		Beginning Balance				0.00
12/30/2022	GLCHKS-2146	Outdoor Detail LLC - Outdoor	3,800.00		3,800.00	3,800.00
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	500.00		4,300.00	4,300.00
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	950.00		5,250.00	5,250.00
866.0 Sub Totals:			\$5,250.00	\$0.00	\$5,250.00	\$5,250.00
867.0		Legal Fees				
12/1/2022		Beginning Balance				1,920.00
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	300.00		300.00	2,220.00
867.0 Sub Totals:			\$300.00	\$0.00	\$300.00	\$2,220.00
875.0		Insurance				
12/1/2022		Beginning Balance				8,685.00
875.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$8,685.00
876.0		Taxes and Licenses				
12/1/2022		Beginning Balance				115.83
876.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$115.83
880.0		Electricity				
12/1/2022		Beginning Balance				8,357.37
12/30/2022	GLCHKS-2145	GA Power - GAPOWER	480.89		480.89	8,838.26
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	244.79		725.68	9,083.05
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	131.85		857.53	9,214.90

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2022 to 12/31/2022

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
880.0	Electricity					
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	104.70		962.23	9,319.60
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	29.25		991.48	9,348.85
880.0 Sub Totals:			\$991.48	\$0.00	\$991.48	\$9,348.85
882.0	Water					
12/1/2022		Beginning Balance				2,080.92
12/15/2022	GLCHKS-2140	Callaway Gardens Resort - CALLAWAY	95.28		95.28	2,176.20
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	36.00		131.28	2,212.20
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	468.48		599.76	2,680.68
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals		593.40	6.36	2,087.28
882.0 Sub Totals:			\$599.76	\$593.40	\$6.36	\$2,087.28
885.0	Accounting Fees					
12/1/2022		Beginning Balance				4,358.00
12/30/2022	GLCHKS-2144	Dougherty McKinnon and Luby - DML	390.00		390.00	4,748.00
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	390.00		780.00	5,138.00
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	390.00		1,170.00	5,528.00
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals		390.00	780.00	5,138.00
885.0 Sub Totals:			\$1,170.00	\$390.00	\$780.00	\$5,138.00
888.0	Janitorial Services					
12/1/2022		Beginning Balance				2,687.00
12/15/2022	GLCHKS-2142	Champagne Cleaning LLC - Champagne	196.00		196.00	2,883.00
12/31/2022	AJE-27	MEMO: To accrue 2022 expenses	196.00		392.00	3,079.00
12/31/2022	AJE-29	MEMO: To reverse 2022 accruals		196.00	196.00	2,883.00
888.0 Sub Totals:			\$392.00	\$196.00	\$196.00	\$2,883.00
889.0	Pest Control					
12/1/2022		Beginning Balance				761.00
889.0 Sub Totals:			\$0.00	\$0.00	\$0.00	\$761.00
983.0	Interest Income					
12/1/2022		Beginning Balance				(330.10)
12/31/2022	AJE-30	MEMO: To record interest income		427.70	(427.70)	(757.80)
983.0 Sub Totals:			\$0.00	\$427.70	(\$427.70)	(\$757.80)
Net Income:			\$0.00	\$20,563.56	\$20,563.56	(\$13,702.64)

Longleaf Community Association, Inc.
Detail General Ledger
Period: 12/1/2022 to 12/31/2022

Account Number Account Description

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
Grand Totals:			<u>\$265,637.12</u>	<u>\$265,637.12</u>	<u>\$0.00</u>	<u>\$0.00</u>