



FINANCIAL STATEMENTS

LONGLEAF COMMUNITY ASSOCIATION, INC.

DECEMBER 31, 2023



**FINANCIAL STATEMENTS**  
**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**DECEMBER 31, 2023**

**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, 2023, 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 responsibility of management. The supplementary information was subject to our compilation engagement. 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 12, 2024

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**BALANCE SHEET**  
**December 31, 2023**

ASSETS

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - First Peoples Bank	\$	54,288.91	
Fidelity Reserves MM Fund		23,626.56	
Fidelity Reserves Nov T-Bill		91,010.00	
Fidelity Reserves Feb T-Bill		85,533.88	
Fidelity Reserves May T-Bill		85,332.21	
Fidelity Reserves Aug T-Bill		85,468.24	
First Peoples Bank - Reserves CD		50,982.16	
		<u>          </u>	\$ 476,241.96

ACCOUNTS RECEIVABLE

Accounts Receivable		1,260.24	
Accounts Receivable - Williams		710.97	
		<u>          </u>	1,971.21

TOTAL CURRENT ASSETS 478,213.17

TOTAL ASSETS \$ 478,213.17

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Prepaid Dues	\$	7,189.00	
Accounts Payable		1,612.08	
		<u>          </u>	\$ 8,801.08

CURRENT LIABILITIES \$ 8,801.08

TOTAL CURRENT LIABILITIES 8,801.08

MEMBERS' EQUITY

Member's Equity	\$	39,529.83	
Reserves - General		429,882.26	
		<u>          </u>	469,412.09

TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 478,213.17

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENTS OF OPERATIONS**  
**For the One Month and Twelve Months Ended December 31, 2023**

	One Month Ended	Twelve Months Ended	Annual Budget
<b>OPERATING FUND</b>			
Revenues:			
Service Area Assessments	\$ .00	\$ 303,860.48	\$ 303,713.00
Late Fee Income	10.41	1,262.20	.00
	<u>10.41</u>	<u>305,122.68</u>	<u>303,713.00</u>
Expenses:			
Accounting Fees	450.00	5,390.00	5,060.00
Legal Fees	.00	2,307.00	1,925.00
Insurance	3,651.00	10,112.00	9,475.00
Pool - Operations	300.00	4,095.00	4,030.00
Pool - Phone	(1.65)	743.36	744.00
Pool - Repairs	(64.70)	2,817.95	3,000.00
Pool - Supplies	179.90	1,117.85	1,500.00
Landscaping - Contract	11,950.00	143,400.00	143,400.00
Landscaping - Improvements	21.78	374.19	2,000.00
Landscaping - Seasonal Color	79.44	1,492.41	2,000.00
Landscaping - Pinestraw	.00	67,113.00	66,800.00
Landscaping - Irrigation	.00	1,097.01	2,000.00
Landscaping - Tree Removal	1,650.00	6,402.50	7,000.00
Water	(328.92)	1,747.80	2,991.00
Taxes and Licenses	.00	524.84	160.00
Electricity	1,324.46	10,086.77	9,200.00
Garbage Disposal	1,800.00	21,600.00	21,600.00
Janitorial Services	196.00	2,922.50	2,976.00
Repairs and Maintenance	2,007.16	12,103.08	17,304.00
Pest Control	.00	714.00	785.00
Website	.00	32.16	350.00
Printing & Office Supplies	.00	156.99	180.00
Postage and Box Rent	8.22	373.90	384.00
	<u>23,222.69</u>	<u>296,724.31</u>	<u>304,864.00</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>(23,212.28)</b>	<b>8,398.37</b>	<b>(1,151.00)</b>
<b>RESERVE FUND</b>			
Revenues:			
Reserve Service Area	.00	37,950.00	37,950.00
Interest Income	.00	6,661.24	276.00
Interest Income - US Treasury	.00	1,224.00	.00
Fidelity Money Market Income	173.75	1,159.00	.00
Unrealized gain/loss	1,885.93	5,925.14	.00
	<u>2,059.68</u>	<u>52,919.38</u>	<u>38,226.00</u>
Expenses:			
Reserve - Repair and Maintenance	.00	4,800.00	44,345.00
	<u>.00</u>	<u>4,800.00</u>	<u>44,345.00</u>
<b>INCOME (LOSS) RESERVE FUND</b>	<b>2,059.68</b>	<b>48,119.38</b>	<b>(6,119.00)</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (21,152.60)</b>	<b>\$ 56,517.75</b>	<b>\$ (7,270.00)</b>

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**For the Twelve Months Ended December 31, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 56,517.75
Adjustments to reconcile net income (loss) to net cash provided from (used by) operating activities:	
Changes in account balances:	
Accounts Receivable	(513.24)
Accounts Payable	<u>2,671.00</u>
	<u>2,157.76</u>
 NET CASH PROVIDED FROM (USED BY) OPERATING ACTIVITIES	 <u>58,675.51</u>
 NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	 58,675.51
 Cash and equivalents - beginning of period	 \$ <u>417,566.45</u>
 CASH AND EQUIVALENTS - END OF PERIOD	 \$ <u><u>476,241.96</u></u>

See accountant's compilation report

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF OPERATIONS - MONTHLY BUDGET COMPARISON**  
**For the One Month Ended December 31, 2023**

	<u>One Month Ended</u>	<u>Budget</u>	<u>Variance</u>
<b>OPERATING FUND</b>			
Revenues:			
Late Fee Income	\$ 10.41	\$ .00	\$ 10.41
	<u>10.41</u>	<u>.00</u>	<u>10.41</u>
Expenses:			
Accounting Fees	450.00	410.00	40.00
Insurance	3,651.00	.00	3,651.00
Pool - Operations	300.00	375.00	(75.00)
Pool - Phone	(1.65)	62.00	(63.65)
Pool - Repairs	(64.70)	250.00	(314.70)
Pool - Supplies	179.90	125.00	54.90
Landscaping - Contract	11,950.00	11,950.00	.00
Landscaping - Improvements	21.78	163.00	(141.22)
Landscaping - Seasonal Color	79.44	500.00	(420.56)
Landscaping - Pinestraw	.00	800.00	(800.00)
Landscaping - Tree Removal	1,650.00	1,800.00	(150.00)
Electricity	1,324.46	750.00	574.46
Water	(328.92)	350.00	(678.92)
Garbage Disposal	1,800.00	1,800.00	.00
Janitorial Services	196.00	248.00	(52.00)
Repairs and Maintenance	2,007.16	1,442.00	565.16
Postage and Box Rent	8.22	32.00	(23.78)
	<u>23,222.69</u>	<u>21,057.00</u>	<u>2,165.69</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>(23,212.28)</b>	<b>(21,057.00)</b>	<b>(2,155.28)</b>
<b>RESERVE FUND</b>			
Revenues:			
Interest Income	.00	24.00	(24.00)
Fidelity Money Market Income	173.75	.00	173.75
Unrealized gain/loss	1,885.93	.00	1,885.93
	<u>2,059.68</u>	<u>24.00</u>	<u>2,035.68</u>
Expenses			
	<u>.00</u>	<u>.00</u>	<u>.00</u>
<b>INCOME (LOSS) RESERVE FUND</b>	<b>2,059.68</b>	<b>24.00</b>	<b>2,035.68</b>
<b>NET INCOME (LOSS)</b>	<b>\$ <u>(21,152.60)</u></b>	<b>\$ <u>(21,033.00)</u></b>	<b>\$ <u>(119.60)</u></b>

**LONGLEAF COMMUNITY ASSOCIATION, INC.**  
**STATEMENT OF OPERATIONS - YEAR TO DATE BUDGET COMPARISON**  
**For the Twelve Months Ended December 31, 2023**

	Twelve Months Ended	Budget	Variance
<b>OPERATING FUND</b>			
Revenues:			
Service Area Assessments	\$ 303,860.48	\$ 303,713.00	\$ 147.48
Late Fee Income	1,262.20	.00	1,262.20
	<u>305,122.68</u>	<u>303,713.00</u>	<u>1,409.68</u>
Expenses:			
Accounting Fees	5,390.00	5,060.00	330.00
Legal Fees	2,307.00	1,925.00	382.00
Insurance	10,112.00	9,475.00	637.00
Pool - Operations	4,095.00	4,030.00	65.00
Pool - Phone	743.36	744.00	(.64)
Pool - Supplies	1,117.85	1,500.00	(382.15)
Pool - Repairs	2,817.95	3,000.00	(182.05)
Landscaping - Contract	143,400.00	143,400.00	.00
Landscaping - Improvements	374.19	2,000.00	(1,625.81)
Landscaping - Seasonal Color	1,492.41	2,000.00	(507.59)
Landscaping - Pinestraw	67,113.00	66,800.00	313.00
Landscaping - Irrigation	1,097.01	2,000.00	(902.99)
Landscaping - Tree Removal	6,402.50	7,000.00	(597.50)
Electricity	10,086.77	9,200.00	886.77
Water	1,747.80	2,991.00	(1,243.20)
Taxes and Licenses	524.84	160.00	364.84
Garbage Disposal	21,600.00	21,600.00	.00
Janitorial Services	2,922.50	2,976.00	(53.50)
Repairs and Maintenance	12,103.08	17,304.00	(5,200.92)
Pest Control	714.00	785.00	(71.00)
Printing & Office Supplies	156.99	180.00	(23.01)
Postage and Box Rent	373.90	384.00	(10.10)
Website	32.16	350.00	(317.84)
	<u>296,724.31</u>	<u>304,864.00</u>	<u>(8,139.69)</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>8,398.37</b>	<b>(1,151.00)</b>	<b>9,549.37</b>
<b>RESERVE FUND</b>			
Revenues:			
Reserve Service Area	37,950.00	37,950.00	.00
Interest Income	6,661.24	276.00	6,385.24
Interest Income - US Treasury	1,224.00	.00	1,224.00
Fidelity Money Market Income	1,159.00	.00	1,159.00
Unrealized gain/loss	5,925.14	.00	5,925.14
	<u>52,919.38</u>	<u>38,226.00</u>	<u>14,693.38</u>
Expenses			
Reserve - Repair and Maintenance	4,800.00	44,345.00	(39,545.00)
	<u>4,800.00</u>	<u>44,345.00</u>	<u>(39,545.00)</u>
<b>INCOME (LOSS) RESERVE FUND</b>	<b>48,119.38</b>	<b>(6,119.00)</b>	<b>54,238.38</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 56,517.75</b>	<b>\$ (7,270.00)</b>	<b>\$ 63,787.75</b>

See accountant's compilation report

**Longleaf Community Association, Inc.**  
**Trial Balance**  
**Period: 12/1/2023 to 12/31/2023**

Account Number	Account Description	Beginning Balance	Debits	Credits	Net Change	Ending Balance
104.0	Cash - First Peoples Bank	\$72,707.51	\$5,732.50	\$24,151.10	-\$18,418.60	\$54,288.91
109.0	First Peoples Bank - ReserveCD	50,982.16	0.00	0.00	0.00	50,982.16
110.0	Fidelity Reserves MM Fund	113,923.34	173.75	90,470.53	-90,296.78	23,626.56
111.0	Fidelity Reserves Nov T-bill	0.00	91,010.00	0.00	91,010.00	91,010.00
112.0	Fidelity Reserves Feb T-bill	85,136.56	397.32	0.00	397.32	85,533.88
113.0	Fidelity Reserves May T-bill	84,916.35	415.86	0.00	415.86	85,332.21
114.0	Fidelity Reserves Aug T-bill	84,934.96	533.28	0.00	533.28	85,468.24
120.0	Accounts Receivable	1,449.83	10.41	200.00	-189.59	1,260.24
123.0	Accounts Receivable - Williams	710.97	0.00	0.00	0.00	710.97
200.0	Accounts Payable	-2,540.49	2,540.49	1,612.08	928.41	-1,612.08
201.0	Prepaid Dues	-1,656.50	0.00	5,532.50	-5,532.50	-7,189.00
230.0	Reserves - General	-427,822.58	0.00	2,059.68	-2,059.68	-429,882.26
450.0	Members' Equity	14,928.24	2,059.68	0.00	2,059.68	16,987.92
600.0	Service Area Assessments	-303,860.48	0.00	0.00	0.00	-303,860.48
604.0	Reserve Service Area	-37,950.00	0.00	0.00	0.00	-37,950.00
609.0	Late Fee Income	-1,251.79	0.00	10.41	-10.41	-1,262.20
811.0	Pool - Operations	3,795.00	675.00	375.00	300.00	4,095.00
812.0	Pool - Phone	745.01	88.60	90.25	-1.65	743.36
813.0	Pool - Repairs	2,882.65	0.00	64.70	-64.70	2,817.95
814.0	Pool - Supplies	937.95	190.40	10.50	179.90	1,117.85
819.3	Garbage Disposal	19,800.00	1,800.00	0.00	1,800.00	21,600.00
841.0	Printing & Office Supplies	156.99	0.00	0.00	0.00	156.99
847.0	Repairs and Maintenance	10,095.92	2,007.16	0.00	2,007.16	12,103.08
847.2	Reserve - R&M	4,800.00	0.00	0.00	0.00	4,800.00
849.0	Postage and Box Rent	365.68	17.19	8.97	8.22	373.90
860.0	Landscaping - Contract	131,450.00	11,950.00	0.00	11,950.00	143,400.00
861.0	Landscaping - Improvements	352.41	21.78	0.00	21.78	374.19
862.0	Landscaping - Seasonal Color	1,412.97	79.44	0.00	79.44	1,492.41
863.0	Landscaping - Pinestraw	67,113.00	0.00	0.00	0.00	67,113.00
864.0	Landscaping - Irrigation	1,097.01	0.00	0.00	0.00	1,097.01
866.0	Landscaping - Tree Removal	4,752.50	1,650.00	0.00	1,650.00	6,402.50
867.0	Legal Fees	2,307.00	0.00	0.00	0.00	2,307.00
875.0	Insurance	6,461.00	3,651.00	0.00	3,651.00	10,112.00
876.0	Taxes and Licenses	524.84	0.00	0.00	0.00	524.84
880.0	Electricity	8,762.31	1,835.05	510.59	1,324.46	10,086.77
882.0	Water	2,076.72	175.56	504.48	-328.92	1,747.80
883.0	Website	32.16	0.00	0.00	0.00	32.16
885.0	Accounting Fees	4,940.00	1,230.00	780.00	450.00	5,390.00
888.0	Janitorial Services	2,726.50	392.00	196.00	196.00	2,922.50
889.0	Pest Control	714.00	0.00	0.00	0.00	714.00
983.0	Interest Income	-6,661.24	0.00	0.00	0.00	-6,661.24
984.0	Interest Income - US Treasury	-1,224.00	0.00	0.00	0.00	-1,224.00
985.0	Fidelity Money Market Income	-985.25	0.00	173.75	-173.75	-1,159.00

**Longleaf Community Association, Inc.**  
**Trial Balance**  
 Period: 12/1/2023 to 12/31/2023

Account Number	Account Description	Beginning Balance	Debits	Credits	Net Change	Ending Balance
986.0	Unrealized gain/loss	-4,039.21	0.00	1,885.93	-1,885.93	-5,925.14
	<b>Net Income:</b>	<u><b>-\$77,670.35</b></u>	<u><b>\$0.00</b></u>	<u><b>\$21,152.60</b></u>	<u><b>\$21,152.60</b></u>	<u><b>-\$56,517.75</b></u>
	<b>Grand Totals:</b>	<u><u><b>\$0.00</b></u></u>	<u><u><b>\$128,636.47</b></u></u>	<u><u><b>\$128,636.47</b></u></u>	<u><u><b>\$0.00</b></u></u>	<u><u><b>\$0.00</b></u></u>

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/1/2023 to 12/31/2023**

**Account Number    Account Description**

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>104.0</b>	<b>Cash - First Peoples Bank</b>					
12/1/2023		Beginning Balance				72,707.51
12/8/2023	GLCHKS-Deposit	deposit	212.50		212.50	72,920.01
12/8/2023	GLCHKS-2289	Jody Gibbs - PMPUMB MEMO: Inv 8998		235.00	(22.50)	72,685.01
12/8/2023	GLCHKS-2290	Culpepper Insurane Agency, Inc. MEMO: CAP1568315 & CR1554448		3,651.00	(3,673.50)	69,034.01
12/8/2023	GLCHKS-2291	GA Power - GA POWER MEMO: 21871-44030		270.46	(3,943.96)	68,763.55
12/8/2023	GLCHKS-2292	Leslie Hudson - LHUDSON MEMO: Reimburse for wreaths & pansies		101.22	(4,045.18)	68,662.33
12/8/2023	GLCHKS-2293	Pine Mountain Builders Supply and Ace Hardw - PMBS MEMO: Accountt# 1045		32.77	(4,077.95)	68,629.56
12/8/2023	GLCHKS-2294	Scotty Smith - SCOTTYSMI MEMO: Nov Inv 38666		479.90	(4,557.85)	68,149.66
12/14/2023	GLCHKS-2295	Champagne Cleaning LLC - Champagne MEMO: INV 113023		196.00	(4,753.85)	67,953.66
12/14/2023	GLCHKS-2296	Diversified Trees Inc MEMO: INV 5950		500.00	(5,253.85)	67,453.66
12/14/2023	GLCHKS-2297	AT&T - ATT MEMO: 706.663.4179		74.69	(5,328.54)	67,378.97
12/14/2023	GLCHKS-2298	Callaway Gardens Resort - CALLAWAY MEMO: ACCT 401 & 399		103.56	(5,432.10)	67,275.41
12/19/2023	GLCHKS-Deposit	deposit	1,495.00		(3,937.10)	68,770.41
12/21/2023	GLCHKS-Deposit	deposit	200.00		(3,737.10)	68,970.41
12/29/2023	GLCHKS-Deposit	deposit	3,825.00		87.90	72,795.41
12/29/2023	GLCHKS-2299	Blalock Stump Grinding Services - BLALOCK MEMO: Root cutting near post office		400.00	(312.10)	72,395.41
12/29/2023	GLCHKS-2300	Champagne Cleaning LLC - Champagne MEMO: INV 123123		196.00	(508.10)	72,199.41
12/29/2023	GLCHKS-2301	Cooley Construction Co., LLC - COOLEY MEMO: INV 2627		1,300.00	(1,808.10)	70,899.41
12/29/2023	GLCHKS-2302	Dougherty McKinnon and Luby - DML MEMO: INV 2312033 October		427.19	(2,235.29)	70,472.22
12/29/2023	GLCHKS-2303	GA Power - GA POWER MEMO: 18185-89035, 30994-95032, 39554-46020, 21871-44030		858.42	(3,093.71)	69,613.80
12/29/2023	GLCHKS-2304	Outdoor Detail LLC - Outdoor MEMO: INV 15351		1,150.00	(4,243.71)	68,463.80
12/29/2023	GLCHKS-2305	Scotty Smith - SCOTTYSMI MEMO: Dec INV 038667		385.50	(4,629.21)	68,078.30
12/31/2023	GLCHKS-2306	Outdoor Detail LLC - Outdoor MEMO: December contract		13,750.00	(18,379.21)	54,328.30
12/31/2023	GLCHKS-2307	Pine Mountain Builders Supply and Ace Hardw - PMBS MEMO: Accountt# 1045		39.39	(18,418.60)	54,288.91

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/1/2023 to 12/31/2023**

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>104.0 Sub Totals:</b>			<b>\$5,732.50</b>	<b>\$24,151.10</b>	<b>(\$18,418.60)</b>	<b>\$54,288.91</b>
<b>109.0</b>	<b>First Peoples Bank - ReserveCD</b>					
12/1/2023		Beginning Balance				50,982.16
<b>109.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,982.16</b>
<b>110.0</b>	<b>Fidelity Reserves MM Fund</b>					
12/1/2023		Beginning Balance				113,923.34
12/31/2023	AJE-56	MEMO: To record purchase of Tbill		90,470.53	(90,470.53)	23,452.81
12/31/2023	AJE-57	MEMO: To record Dec interest	173.75		(90,296.78)	23,626.56
<b>110.0 Sub Totals:</b>			<b>\$173.75</b>	<b>\$90,470.53</b>	<b>(\$90,296.78)</b>	<b>\$23,626.56</b>
<b>111.0</b>	<b>Fidelity Reserves Nov T-bill</b>					
12/1/2023		Beginning Balance				0.00
12/31/2023	AJE-56	MEMO: To record purchase of Tbill	90,470.53		90,470.53	90,470.53
12/31/2023	AJE-58	MEMO: To record Dec unrealized gain	539.47		91,010.00	91,010.00
<b>111.0 Sub Totals:</b>			<b>\$91,010.00</b>	<b>\$0.00</b>	<b>\$91,010.00</b>	<b>\$91,010.00</b>
<b>112.0</b>	<b>Fidelity Reserves Feb T-bill</b>					
12/1/2023		Beginning Balance				85,136.56
12/31/2023	AJE-58	MEMO: To record Dec unrealized gain	397.32		397.32	85,533.88
<b>112.0 Sub Totals:</b>			<b>\$397.32</b>	<b>\$0.00</b>	<b>\$397.32</b>	<b>\$85,533.88</b>
<b>113.0</b>	<b>Fidelity Reserves May T-bill</b>					
12/1/2023		Beginning Balance				84,916.35
12/31/2023	AJE-58	MEMO: To record Dec unrealized gain	415.86		415.86	85,332.21
<b>113.0 Sub Totals:</b>			<b>\$415.86</b>	<b>\$0.00</b>	<b>\$415.86</b>	<b>\$85,332.21</b>
<b>114.0</b>	<b>Fidelity Reserves Aug T-bill</b>					
12/1/2023		Beginning Balance				84,934.96
12/31/2023	AJE-58	MEMO: To record Dec unrealized gain	533.28		533.28	85,468.24
<b>114.0 Sub Totals:</b>			<b>\$533.28</b>	<b>\$0.00</b>	<b>\$533.28</b>	<b>\$85,468.24</b>
<b>120.0</b>	<b>Accounts Receivable</b>					
12/1/2023		Beginning Balance				1,449.83
12/21/2023	GLCHKS-Deposit	deposit		200.00	(200.00)	1,249.83
12/31/2023	AJE-59	MEMO: To record Dec finance charges	10.41		(189.59)	1,260.24
<b>120.0 Sub Totals:</b>			<b>\$10.41</b>	<b>\$200.00</b>	<b>(\$189.59)</b>	<b>\$1,260.24</b>
<b>123.0</b>	<b>Accounts Receivable - Williams</b>					
12/1/2023		Beginning Balance				710.97
<b>123.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$710.97</b>
<b>200.0</b>	<b>Accounts Payable</b>					

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/1/2023 to 12/31/2023**

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
12/1/2023		Beginning Balance				(2,540.49)
<b>200.0</b>	<b>Accounts Payable</b>					
12/31/2023	AJE-55	MEMO: To accrue Dec DML invoice		1,612.08	(1,612.08)	(4,152.57)
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals	2,540.49		928.41	(1,612.08)
<b>200.0 Sub Totals:</b>			<b>\$2,540.49</b>	<b>\$1,612.08</b>	<b>\$928.41</b>	<b>(\$1,612.08)</b>
<b>201.0</b>	<b>Prepaid Dues</b>					
12/1/2023		Beginning Balance				(1,656.50)
12/8/2023	GLCHKS-Deposit	deposit		212.50	(212.50)	(1,869.00)
12/19/2023	GLCHKS-Deposit	deposit		1,495.00	(1,707.50)	(3,364.00)
12/29/2023	GLCHKS-Deposit	deposit		3,825.00	(5,532.50)	(7,189.00)
<b>201.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$5,532.50</b>	<b>(\$5,532.50)</b>	<b>(\$7,189.00)</b>
<b>230.0</b>	<b>Reserves - General</b>					
12/1/2023		Beginning Balance				(427,822.58)
12/31/2023	AJE-61	MEMO: To reflect on balance sheet		2,059.68	(2,059.68)	(429,882.26)
<b>230.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$2,059.68</b>	<b>(\$2,059.68)</b>	<b>(\$429,882.26)</b>
<b>450.0</b>	<b>Members' Equity</b>					
12/1/2023		Beginning Balance				14,928.24
12/31/2023	AJE-61	MEMO: To reflect on balance sheet	2,059.68		2,059.68	16,987.92
<b>450.0 Sub Totals:</b>			<b>\$2,059.68</b>	<b>\$0.00</b>	<b>\$2,059.68</b>	<b>\$16,987.92</b>
<b>600.0</b>	<b>Service Area Assessments</b>					
12/1/2023		Beginning Balance				(303,860.48)
<b>600.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$303,860.48)</b>
<b>604.0</b>	<b>Reserve Service Area</b>					
12/1/2023		Beginning Balance				(37,950.00)
<b>604.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$37,950.00)</b>
<b>609.0</b>	<b>Late Fee Income</b>					
12/1/2023		Beginning Balance				(1,251.79)
12/31/2023	AJE-59	MEMO: To record Dec finance charges		10.41	(10.41)	(1,262.20)
<b>609.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$10.41</b>	<b>(\$10.41)</b>	<b>(\$1,262.20)</b>
<b>811.0</b>	<b>Pool - Operations</b>					
12/1/2023		Beginning Balance				3,795.00
12/8/2023	GLCHKS-2294	Scotty Smith - SCOTTYSMI	300.00		300.00	4,095.00
12/29/2023	GLCHKS-2305	Scotty Smith - SCOTTYSMI	375.00		675.00	4,470.00
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		375.00	300.00	4,095.00
<b>811.0 Sub Totals:</b>			<b>\$675.00</b>	<b>\$375.00</b>	<b>\$300.00</b>	<b>\$4,095.00</b>
<b>812.0</b>	<b>Pool - Phone</b>					
12/1/2023		Beginning Balance				745.01

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/1/2023 to 12/31/2023**

**Account Number Account Description**

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>812.0</b>	<b>Pool - Phone</b>					
12/14/2023	GLCHKS-2297	AT&T - ATT	74.69		74.69	819.70
12/31/2023	AJE-55	MEMO: To accrue Dec				
		AT&T long distance service	13.91		88.60	833.61
12/31/2023	AJE-60	MEMO: To reverse				
		2022 accruals		90.25	(1.65)	743.36
<b>812.0 Sub Totals:</b>			<b>\$88.60</b>	<b>\$90.25</b>	<b>(\$1.65)</b>	<b>\$743.36</b>
<b>813.0</b>	<b>Pool - Repairs</b>					
12/1/2023		Beginning Balance				2,882.65
12/31/2023	AJE-60	MEMO: To reverse				
		2022 accruals		64.70	(64.70)	2,817.95
<b>813.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$64.70</b>	<b>(\$64.70)</b>	<b>\$2,817.95</b>
<b>814.0</b>	<b>Pool - Supplies</b>					
12/1/2023		Beginning Balance				937.95
12/8/2023	GLCHKS-2294	Scotty Smith -				
		SCOTTYSMI	179.90		179.90	1,117.85
12/29/2023	GLCHKS-2305	Scotty Smith -				
		SCOTTYSMI	10.50		190.40	1,128.35
12/31/2023	AJE-60	MEMO: To reverse				
		2022 accruals		10.50	179.90	1,117.85
<b>814.0 Sub Totals:</b>			<b>\$190.40</b>	<b>\$10.50</b>	<b>\$179.90</b>	<b>\$1,117.85</b>
<b>819.3</b>	<b>Garbage Disposal</b>					
12/1/2023		Beginning Balance				19,800.00
12/31/2023	GLCHKS-2306	Outdoor Detail LLC -				
		Outdoor	1,800.00		1,800.00	21,600.00
<b>819.3 Sub Totals:</b>			<b>\$1,800.00</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$21,600.00</b>
<b>841.0</b>	<b>Printing &amp; Office Supplies</b>					
12/1/2023		Beginning Balance				156.99
<b>841.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$156.99</b>
<b>847.0</b>	<b>Repairs and Maintenance</b>					
12/1/2023		Beginning Balance				10,095.92
12/8/2023	GLCHKS-2289	Jody Gibbs - PMPLUMB	235.00		235.00	10,330.92
12/8/2023	GLCHKS-2293	Pine Mountain				
		Builders Supply and Ace				
		Hardw - PMBS	32.77		267.77	10,363.69
12/29/2023	GLCHKS-2299	Blalock Stump				
		Grinding Services - BLALOCK	400.00		667.77	10,763.69
12/29/2023	GLCHKS-2301	Cooley Construction				
		Co., LLC - COOLEY	1,300.00		1,967.77	12,063.69
12/31/2023	GLCHKS-2307	Pine Mountain				
		Builders Supply and Ace				
		Hardw - PMBS	39.39		2,007.16	12,103.08
<b>847.0 Sub Totals:</b>			<b>\$2,007.16</b>	<b>\$0.00</b>	<b>\$2,007.16</b>	<b>\$12,103.08</b>
<b>847.2</b>	<b>Reserve - R&amp;M</b>					
12/1/2023		Beginning Balance				4,800.00
<b>847.2 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,800.00</b>
<b>849.0</b>	<b>Postage and Box Rent</b>					

## Lingleaf Community Association, Inc. Detail General Ledger Period: 12/1/2023 to 12/31/2023

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
12/1/2023		Beginning Balance				365.68
<b>849.0</b>	<b>Postage and Box Rent</b>					
12/29/2023	GLCHKS-2302	Dougherty McKinnon and Luby - DML	17.19		17.19	382.87
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		8.97	8.22	373.90
<b>849.0 Sub Totals:</b>			<b>\$17.19</b>	<b>\$8.97</b>	<b>\$8.22</b>	<b>\$373.90</b>
<b>860.0</b>	<b>Landscaping - Contract</b>					
12/1/2023		Beginning Balance				131,450.00
12/31/2023	GLCHKS-2306	Outdoor Detail LLC - Outdoor	11,950.00		11,950.00	143,400.00
<b>860.0 Sub Totals:</b>			<b>\$11,950.00</b>	<b>\$0.00</b>	<b>\$11,950.00</b>	<b>\$143,400.00</b>
<b>861.0</b>	<b>Landscaping - Improvements</b>					
12/1/2023		Beginning Balance				352.41
12/8/2023	GLCHKS-2292	Leslie Hudson - LHUDSON	21.78		21.78	374.19
<b>861.0 Sub Totals:</b>			<b>\$21.78</b>	<b>\$0.00</b>	<b>\$21.78</b>	<b>\$374.19</b>
<b>862.0</b>	<b>Landscaping - Seasonal Color</b>					
12/1/2023		Beginning Balance				1,412.97
12/8/2023	GLCHKS-2292	Leslie Hudson - LHUDSON	79.44		79.44	1,492.41
<b>862.0 Sub Totals:</b>			<b>\$79.44</b>	<b>\$0.00</b>	<b>\$79.44</b>	<b>\$1,492.41</b>
<b>863.0</b>	<b>Landscaping - Pinestraw</b>					
12/1/2023		Beginning Balance				67,113.00
<b>863.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,113.00</b>
<b>864.0</b>	<b>Landscaping - Irrigation</b>					
12/1/2023		Beginning Balance				1,097.01
<b>864.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,097.01</b>
<b>866.0</b>	<b>Landscaping - Tree Removal</b>					
12/1/2023		Beginning Balance				4,752.50
12/14/2023	GLCHKS-2296	Diversified Trees Inc	500.00		500.00	5,252.50
12/29/2023	GLCHKS-2304	Outdoor Detail LLC - Outdoor	1,150.00		1,650.00	6,402.50
<b>866.0 Sub Totals:</b>			<b>\$1,650.00</b>	<b>\$0.00</b>	<b>\$1,650.00</b>	<b>\$6,402.50</b>
<b>867.0</b>	<b>Legal Fees</b>					
12/1/2023		Beginning Balance				2,307.00
<b>867.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,307.00</b>
<b>875.0</b>	<b>Insurance</b>					
12/1/2023		Beginning Balance				6,461.00
12/8/2023	GLCHKS-2290	Culpepper Insurane Agency, Inc.	3,651.00		3,651.00	10,112.00
<b>875.0 Sub Totals:</b>			<b>\$3,651.00</b>	<b>\$0.00</b>	<b>\$3,651.00</b>	<b>\$10,112.00</b>
<b>876.0</b>	<b>Taxes and Licenses</b>					

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/1/2023 to 12/31/2023**

**Account Number Account Description**

Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
12/1/2023		Beginning Balance				524.84
<b>876.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$524.84</b>
<b>880.0</b>	<b>Electricity</b>					
12/1/2023		Beginning Balance				8,762.31
12/8/2023	GLCHKS-2291	GA Power - GA POWER	270.46		270.46	9,032.77
12/29/2023	GLCHKS-2303	GA Power - GA POWER	858.42		1,128.88	9,891.19
12/31/2023	AJE-55	MEMO: To accrue Dec GA Power	706.17		1,835.05	10,597.36
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		131.85	1,703.20	10,465.51
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		244.79	1,458.41	10,220.72
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		29.25	1,429.16	10,191.47
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		104.70	1,324.46	10,086.77
<b>880.0 Sub Totals:</b>			<b>\$1,835.05</b>	<b>\$510.59</b>	<b>\$1,324.46</b>	<b>\$10,086.77</b>
<b>882.0</b>	<b>Water</b>					
12/1/2023		Beginning Balance				2,076.72
12/14/2023	GLCHKS-2298	Callaway Gardens Resort - CALLAWAY	103.56		103.56	2,180.28
12/31/2023	AJE-55	MEMO: To accrue Dec DML invoice	72.00		175.56	2,252.28
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		468.48	(292.92)	1,783.80
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		36.00	(328.92)	1,747.80
<b>882.0 Sub Totals:</b>			<b>\$175.56</b>	<b>\$504.48</b>	<b>(\$328.92)</b>	<b>\$1,747.80</b>
<b>883.0</b>	<b>Website</b>					
12/1/2023		Beginning Balance				32.16
<b>883.0 Sub Totals:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32.16</b>
<b>885.0</b>	<b>Accounting Fees</b>					
12/1/2023		Beginning Balance				4,940.00
12/29/2023	GLCHKS-2302	Dougherty McKinnon and Luby - DML	410.00		410.00	5,350.00
12/31/2023	AJE-55	MEMO: To accrue Dec DML invoice	410.00		820.00	5,760.00
12/31/2023	AJE-55	MEMO: To accrue Nov DML invoice	410.00		1,230.00	6,170.00
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		390.00	840.00	5,780.00
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		390.00	450.00	5,390.00
<b>885.0 Sub Totals:</b>			<b>\$1,230.00</b>	<b>\$780.00</b>	<b>\$450.00</b>	<b>\$5,390.00</b>
<b>888.0</b>	<b>Janitorial Services</b>					
12/1/2023		Beginning Balance				2,726.50
12/14/2023	GLCHKS-2295	Champagne Cleaning LLC - Champagne	196.00		196.00	2,922.50
12/29/2023	GLCHKS-2300	Champagne Cleaning LLC - Champagne	196.00		392.00	3,118.50
12/31/2023	AJE-60	MEMO: To reverse 2022 accruals		196.00	196.00	2,922.50

**Longleaf Community Association, Inc.**  
**Detail General Ledger**  
**Period: 12/1/2023 to 12/31/2023**

Account Number		Account Description				
Transaction Date	Source Reference	Transaction Reference	Debits	Credits	Net Change	Balance
<b>888.0 Sub Totals:</b>			<u>\$392.00</u>	<u>\$196.00</u>	<u>\$196.00</u>	<u>\$2,922.50</u>
<b>889.0</b>	<b>Pest Control</b>					
12/1/2023		Beginning Balance				714.00
<b>889.0 Sub Totals:</b>			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$714.00</u>
<b>983.0</b>	<b>Interest Income</b>					
12/1/2023		Beginning Balance				(6,661.24)
<b>983.0 Sub Totals:</b>			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$6,661.24)</u>
<b>984.0</b>	<b>Interest Income - US Treasury</b>					
12/1/2023		Beginning Balance				(1,224.00)
<b>984.0 Sub Totals:</b>			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$1,224.00)</u>
<b>985.0</b>	<b>Fidelity Money Market Income</b>					
12/1/2023		Beginning Balance				(985.25)
12/31/2023	AJE-57	MEMO: To record Dec interest		173.75	(173.75)	(1,159.00)
<b>985.0 Sub Totals:</b>			<u>\$0.00</u>	<u>\$173.75</u>	<u>(\$173.75)</u>	<u>(\$1,159.00)</u>
<b>986.0</b>	<b>Unrealized gain/loss</b>					
12/1/2023		Beginning Balance				(4,039.21)
12/31/2023	AJE-58	MEMO: To record Dec unrealized gain		1,885.93	(1,885.93)	(5,925.14)
<b>986.0 Sub Totals:</b>			<u>\$0.00</u>	<u>\$1,885.93</u>	<u>(\$1,885.93)</u>	<u>(\$5,925.14)</u>
<b>Net Income:</b>			<u>\$0.00</u>	<u>\$21,152.60</u>	<u>\$21,152.60</u>	<u>(\$56,517.75)</u>
<b>Grand Totals:</b>			<u>\$128,636.47</u>	<u>\$128,636.47</u>	<u>\$0.00</u>	<u>\$0.00</u>