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| --- |
| **<ASSOCIATION NAME>** |
| **General Ledger** |
| **For the Period <date> to <date>** |
|  |  |  |  |  |  |  |
| **Account Title: Assessments Receivable** |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/01/2020 | Assessments billed for July 2020 | Billing | 100 | 16,000.00 |  | 16,000.00 |
| 07/05/2020 | Assessments received for July 2020 | Receipts | 200 |  | 15,600.00 | 400.00 |
| 08/01/2020 | Assessments billed for August 2020 | Billing | 101 | 16,000.00 |  | 16,400.00 |
| 08/05/2020 | Assessments received for August 2020 | Receipts | 201 |  | 15,600.00 | 800.00 |
|  |  |  |  |  |  |  |
| **Account Title: Accounts Payable** |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/09/2020 | ABC Management Company | Invoice | 300 |  | 1,000.00 | 1,000.00 |
| 07/10/2020 | ABC Management Company | Voucher | HOA-1 | 1,000.00 |  | 0.00 |
| 07/11/2020 | XYZ Maintenance Inc. | Invoice | 400 |  | 2,000.00 | 2,000.00 |
| 07/12/2020 | XYZ Maintenance Inc. | Invoice | HOA-2 | 2,000.00 |  | 0.00 |
| 07/14/2020 | 123 Repairs Co. | Invoice | 500 |  | 600.00 | 600.00 |
| 07/17/2020 | Landscapers United Inc. | Invoice | 600 |  | 800.00 | 1,400.00 |
| 07/20/2020 | 123 Repairs Co. | Voucher | HOA-3 | 600.00 |  | 800.00 |
| 07/20/2020 | Landscapers United Inc. | Voucher | HOA-4 | 800.00 |  | 0.00 |
| 08/09/2020 | ABC Management Company | Invoice | 301 |  | 1,000.00 | 1,000.00 |
| 08/14/2020 | XYZ Maintenance Inc. | Invoice | 401 |  | 2,000.00 | 3,000.00 |
| 08/17/2020 | Landscapers United Inc. | Invoice | 601 |  | 800.00 | 3,800.00 |
| 08/19/2020 | ABC Management Company | Voucher | HOA-5 | 1,000.00 |  | 2,800.00 |
| 08/19/2020 | XYZ Maintenance Inc. | Voucher | HOA-6 | 2,000.00 |  | 800.00 |
| 08/19/2020 | Landscapers United Inc. | Voucher | HOA-7 | 800.00 |  | 0.00 |
|  |  |  |  |  |  |  |
| **Account Title: Management Fees** |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/10/2020 | ABC Management Company | Invoice | 300 | 1,000.00 |  | 1,000.00 |
| 08/10/2020 | ABC Management Company | Invoice | 301 | 1,000.00 |  | 2,000.00 |
|  |  |  |  |  |  |  |
| **Account Title: Maintenance and Repairs Expense** |  |  |  |  |  |  |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/12/2020 | Payment to XYZ Maintenance Inc. for common area maintenance | Invoice | 400 | 2,000.00 |  | 2,000.00 |
| 07/15/2020 | Payment to 123 Repairs Co. for playground repair | Invoice | 500 | 600.00 |  | 2,600.00 |
| 08/15/2020 | Payment to XYZ Maintenance Inc. for common area maintenance | Invoice | 401 | 2,000.00 |  | 4,600.00 |
|  |  |  |  |  |  |  |
| **Account Title: Landscaping Services** |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/18/2020 | Landscapers United Inc. | Invoice | 600 | 800.00 |  | 800.00 |
| 08/18/2020 | Landscapers United Inc. | Invoice | 601 | 800.00 |  | 1,600.00 |
|  |  |  |  |  |  |  |
| **Account Title: Assessments Income** |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/01/2020 | Assessments billed for July 2020 | Billing | 100 |  | 16,000.00 | 16,000.00 |
| 08/01/2020 | Assessments billed for August 2020 | Billing | 101 |  | 16,000.00 | 32,000.00 |
|  |  |  |  |  |  |  |
| **Account Title: Cash in Bank** |  |  |  |  |  |  |
| **Date** | **Particulars** | **Document** | **Reference No.** | **Debit** | **Credit** | **Balance** |
| 07/05/2020 | Assessments received for July 2020 | Receipts | 200 | 15,600.00 |  | 15,600.00 |
| 07/10/2020 | ABC Management Company | Voucher | HOA-1 |  | 1,000.00 | 14,600.00 |
| 07/12/2020 | XYZ Maintenance Inc. | Invoice | HOA-2 |  | 2,000.00 | 12,600.00 |
| 07/20/2020 | 123 Repairs Co. | Voucher | HOA-3 |  | 600.00 | 12,000.00 |
| 07/20/2020 | Landscapers United Inc. | Voucher | HOA-4 |  | 800.00 | 11,200.00 |
| 08/05/2020 | Assessments received for August 2020 | Receipts | 201 | 15,600.00 |  | 26,800.00 |
| 08/19/2020 | ABC Management Company | Voucher | HOA-5 |  | 1,000.00 | 25,800.00 |
| 08/19/2020 | XYZ Maintenance Inc. | Voucher | HOA-6 |  | 2,000.00 | 23,800.00 |
| 08/19/2020 | Landscapers United Inc. | Voucher | HOA-7 |  | 800.00 | 23,000.00 |
|  |  |  |  |  |  |  |