

FSM BARBARO SUPERFUND
GENERAL LEDGER FOR THE PERIOD 01/07/2014 TO 30/06/2015
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL
Printed: Thursday 10 December, 2015 @ 11:57:12

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>250</u> <u>Interest Received</u>						
<u>250/002</u> <u>Westpac DIY Super Working Account ***4642</u>						
31/07/2014	1	Bank Statement			1.50	(1.50)
29/08/2014	1	Bank Statement			1.40	(2.90)
30/09/2014	1	Bank Statement			1.36	(4.26)
31/10/2014	1	Bank Statement			1.23	(5.49)
28/11/2014	1	Bank Statement			1.07	(6.56)
31/12/2014	1	Bank Statement			1.26	(7.82)
30/01/2015	1	Bank Statement			1.13	(8.95)
27/02/2015	1	Bank Statement			0.96	(9.91)
31/03/2015	1	Bank Statement			1.04	(10.95)
30/04/2015	1	Bank Statement			0.84	(11.79)
29/05/2015	1	Bank Statement			0.76	(12.55)
30/06/2015	1	Bank Statement			0.65	(13.20)
<u>250/003</u> <u>Westpac DIY Super Savings Account ***4650</u>						
31/07/2014	2	Bank Statement			105.91	(105.91)
29/08/2014	2	Bank Statement			99.31	(205.22)
30/09/2014	2	Bank Statement			109.82	(315.04)
31/10/2014	2	Bank Statement			106.64	(421.68)
28/11/2014	2	Bank Statement			96.54	(518.22)
31/12/2014	2	Bank Statement			114.01	(632.23)
30/01/2015	2	Bank Statement			103.90	(736.13)
27/02/2015	2	Bank Statement			94.94	(831.07)
31/03/2015	2	Bank Statement			100.99	(932.06)
30/04/2015	2	Bank Statement			94.88	(1,026.94)
29/05/2015	2	Bank Statement			86.73	(1,113.67)
30/06/2015	2	Bank Statement			91.23	(1,204.90)
<u>280</u> <u>Rent Received</u>						
<u>280/001</u> <u>Davis and Hopkins Sts, Wingfield</u>						
30/06/2015	4	Journal - Cash			4,851.60	(4,851.60)
		Narration: rent adj.				
<u>301</u> <u>Accountancy Fees</u>						
30/06/2015	6	Journal - Cash		2,530.00		2,530.00
		Narration: 2014 accounting fee				
<u>304</u> <u>ATO Supervisory Levy</u>						
30/06/2015	7	Journal - Cash		259.00		259.00
<u>307</u> <u>Auditor's Remuneration</u>						
30/06/2015	6	Journal - Cash		1,320.00		1,320.00
		Narration: 2014 audit fee - estimate				
<u>315</u> <u>Bank Charges</u>						
02/07/2014	1	Bank Statement		1.00		1.00
01/09/2014	1	Bank Statement		3.00		4.00
01/10/2014	1	Bank Statement		1.00		5.00
01/05/2015	1	Bank Statement		1.00		6.00
<u>380</u> <u>Insurance</u>						

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29/01/2015	1	Bank Statement		355.00		355.00
		Narration: audit ins				
30/06/2015	4	Journal - Cash		624.21		979.21
		Narration: insurance adj.				
390		<u>Life Insurance Premiums - Preserved</u>				
390/001		<u>Barbaro, Steven James</u>				
28/07/2014	1	Bank Statement		69.99		69.99
26/08/2014	1	Bank Statement		69.99		139.98
26/09/2014	1	Bank Statement		69.99		209.97
28/10/2014	1	Bank Statement		69.99		279.96
26/11/2014	1	Bank Statement		69.99		349.95
29/12/2014	1	Bank Statement		69.99		419.94
27/01/2015	1	Bank Statement		69.99		489.93
26/02/2015	1	Bank Statement		81.62		571.55
26/03/2015	1	Bank Statement		81.62		653.17
28/04/2015	1	Bank Statement		81.62		734.79
26/05/2015	1	Bank Statement		81.62		816.41
26/06/2015	1	Bank Statement		81.62		898.03
390/002		<u>Barbaro, Peter John</u>				
28/07/2014	1	Bank Statement		133.67		133.67
26/08/2014	1	Bank Statement		133.67		267.34
26/09/2014	1	Bank Statement		133.67		401.01
28/10/2014	1	Bank Statement		133.67		534.68
26/11/2014	1	Bank Statement		133.67		668.35
29/12/2014	1	Bank Statement		133.67		802.02
27/01/2015	1	Bank Statement		133.67		935.69
26/02/2015	1	Bank Statement		153.19		1,088.88
26/03/2015	1	Bank Statement		153.19		1,242.07
28/04/2015	1	Bank Statement		153.19		1,395.26
26/05/2015	1	Bank Statement		153.19		1,548.45
26/06/2015	1	Bank Statement		153.19		1,701.64
420		<u>Rates & Taxes (as per % of ownership)</u>				
29/08/2014	1	Bank Statement		186.00		186.00
		Narration: land tax, water 2/7				
29/08/2014	1	Bank Statement		138.68		324.68
		Narration: council rate hopkins 2/7				
29/08/2014	1	Bank Statement		138.60		463.28
		Narration: council rate davis 2/7				
19/09/2014	1	Bank Statement		390.47		853.75
		Narration: esl 2/7				
30/06/2015	4	Journal - Cash		1,086.19		1,939.94
		Narration: rates & taxes adj.				
485		<u>Income Tax Expense</u>				
30/06/2015	300615	Closing Journal - Tax -			534.60	(534.60)
		Narration: Income Tax Expense entry at 30/06/2015				
490		<u>Profit/Loss Allocation Account</u>				
30/06/2015	300615	Closing Journal - Cash			2,209.72	(2,209.72)
		Narration: Life insurance and tax allocation at 30/06/2015				
30/06/2015	300615	Closing Journal - Cash			964.45	(3,174.17)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Allocation of profit at 30/06/2015						
30/06/2015	300615	Closing Journal - Cash		144.65		(3,029.52)
Narration: Allocation of tax on profit at 30/06/2015						
500	<u>Profit/(Loss) carried forward</u>					
01/07/2014		Opening Balance				0.00
501	<u>Barbaro, Steven James (Accumulation)</u>					
501/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2014		Opening Balance				(49,448.85)
01/07/2014	010714	Journal - Cash			127,137.72	(176,586.57)
Narration: Fund ledger balance forward at 01/07/2014						
501/002	<u>Opening Balance - Preserved/Tax Free</u>					
01/07/2014		Opening Balance				(3,409.82)
01/07/2014	010714	Journal - Cash			15,866.92	(19,276.74)
Narration: Fund ledger balance forward at 01/07/2014						
501/016	<u>Member/Personal Contributions - Preserved</u>					
501/019	<u>Other Contributions - Non Taxable</u>					
501/021	<u>Transfers In - Preserved/Taxable</u>					
01/07/2014		Opening Balance				(125,096.08)
01/07/2014	010714	Journal - Cash		125,096.08		
Narration: Fund ledger balance forward at 01/07/2014						
501/022	<u>Transfers In - Preserved/Tax Free</u>					
01/07/2014		Opening Balance				(15,866.92)
01/07/2014	010714	Journal - Cash		15,866.92		
Narration: Fund ledger balance forward at 01/07/2014						
501/031	<u>Share of Profit/(Loss) - Preserved/Taxable</u>					
01/07/2014		Opening Balance				(2,711.07)
01/07/2014	010714	Journal - Cash		2,711.07		
Narration: Fund ledger balance forward at 01/07/2014						
30/06/2015	300615	Closing Journal - Cash		494.61		494.61
Narration: Members profit allocation at 30/06/2015						
501/053	<u>Income Tax - Preserved/Taxable</u>					
01/07/2014		Opening Balance				(106.26)
01/07/2014	010714	Journal - Cash		106.26		0.00
Narration: Fund ledger balance forward at 01/07/2014						
28/07/2014	300615	Closing Journal - Cash			10.50	(10.50)
Narration: Account allocation at year end at 30/06/2015						
26/08/2014	300615	Closing Journal - Cash			10.50	(21.00)
Narration: Account allocation at year end at 30/06/2015						
26/09/2014	300615	Closing Journal - Cash			10.50	(31.50)
Narration: Account allocation at year end at 30/06/2015						
28/10/2014	300615	Closing Journal - Cash			10.50	(42.00)
Narration: Account allocation at year end at 30/06/2015						
26/11/2014	300615	Closing Journal - Cash			10.50	(52.50)
Narration: Account allocation at year end at 30/06/2015						
29/12/2014	300615	Closing Journal - Cash			10.50	(63.00)

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Account allocation at year end at 30/06/2015						
27/01/2015	300615	Closing Journal - Cash			10.50	(73.50)
Narration: Account allocation at year end at 30/06/2015						
26/02/2015	300615	Closing Journal - Cash			12.24	(85.74)
Narration: Account allocation at year end at 30/06/2015						
26/03/2015	300615	Closing Journal - Cash			12.24	(97.98)
Narration: Account allocation at year end at 30/06/2015						
28/04/2015	300615	Closing Journal - Cash			12.24	(110.22)
Narration: Account allocation at year end at 30/06/2015						
26/05/2015	300615	Closing Journal - Cash			12.24	(122.46)
Narration: Account allocation at year end at 30/06/2015						
26/06/2015	300615	Closing Journal - Cash			12.24	(134.70)
Narration: Account allocation at year end at 30/06/2015						
30/06/2015	300615	Closing Journal - Cash			74.18	(208.88)
Narration: Members profits tax allocation at 30/06/2015						
<u>501/130 Life Insurance Premiums - Preserved/Taxable</u>						
01/07/2014		Opening Balance				775.69
01/07/2014	010714	Journal - Cash			775.69	0.00
Narration: Fund ledger balance forward at 01/07/2014						
28/07/2014	300615	Closing Journal - Cash		69.99		69.99
Narration: Account allocation at year end at 30/06/2015						
26/08/2014	300615	Closing Journal - Cash		69.99		139.98
Narration: Account allocation at year end at 30/06/2015						
26/09/2014	300615	Closing Journal - Cash		69.99		209.97
Narration: Account allocation at year end at 30/06/2015						
28/10/2014	300615	Closing Journal - Cash		69.99		279.96
Narration: Account allocation at year end at 30/06/2015						
26/11/2014	300615	Closing Journal - Cash		69.99		349.95
Narration: Account allocation at year end at 30/06/2015						
29/12/2014	300615	Closing Journal - Cash		69.99		419.94
Narration: Account allocation at year end at 30/06/2015						
27/01/2015	300615	Closing Journal - Cash		69.99		489.93
Narration: Account allocation at year end at 30/06/2015						
26/02/2015	300615	Closing Journal - Cash		81.62		571.55
Narration: Account allocation at year end at 30/06/2015						
26/03/2015	300615	Closing Journal - Cash		81.62		653.17
Narration: Account allocation at year end at 30/06/2015						
28/04/2015	300615	Closing Journal - Cash		81.62		734.79
Narration: Account allocation at year end at 30/06/2015						
26/05/2015	300615	Closing Journal - Cash		81.62		816.41
Narration: Account allocation at year end at 30/06/2015						
26/06/2015	300615	Closing Journal - Cash		81.62		898.03
Narration: Account allocation at year end at 30/06/2015						
<u>502 Barbaro, Peter John (Accumulation)</u>						
<u>502/001 Opening Balance - Preserved/Taxable</u>						
01/07/2014		Opening Balance				(173,364.98)
01/07/2014	010714	Journal - Cash			7,894.98	(181,259.96)
Narration: Fund ledger balance forward at 01/07/2014						
<u>502/002 Opening Balance - Preserved/Tax Free</u>						
01/07/2014		Opening Balance				(5,118.80)

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Date	Ref	Type	Units	Debits	Credits	Balance
				\$	\$	\$
502/016		<u>Member/Personal Contributions - Preserved</u>				
502/021		<u>Transfers In - Preserved/Taxable</u>				
502/022		<u>Transfers In - Preserved/Tax Free</u>				
502/031		<u>Share of Profit/(Loss) - Preserved/Taxable</u>				
01/07/2014		Opening Balance				(9,177.06)
01/07/2014	010714	Journal - Cash		9,177.06		
		Narration: Fund ledger balance forward at 01/07/2014				
30/06/2015	300615	Closing Journal - Cash		469.84		469.84
		Narration: Members profit allocation at 30/06/2015				
502/053		<u>Income Tax - Preserved/Taxable</u>				
01/07/2014		Opening Balance				(186.09)
01/07/2014	010714	Journal - Cash		186.09		0.00
		Narration: Fund ledger balance forward at 01/07/2014				
28/07/2014	300615	Closing Journal - Cash			20.05	(20.05)
		Narration: Account allocation at year end at 30/06/2015				
26/08/2014	300615	Closing Journal - Cash			20.05	(40.10)
		Narration: Account allocation at year end at 30/06/2015				
26/09/2014	300615	Closing Journal - Cash			20.05	(60.15)
		Narration: Account allocation at year end at 30/06/2015				
28/10/2014	300615	Closing Journal - Cash			20.05	(80.20)
		Narration: Account allocation at year end at 30/06/2015				
26/11/2014	300615	Closing Journal - Cash			20.05	(100.25)
		Narration: Account allocation at year end at 30/06/2015				
29/12/2014	300615	Closing Journal - Cash			20.05	(120.30)
		Narration: Account allocation at year end at 30/06/2015				
27/01/2015	300615	Closing Journal - Cash			20.05	(140.35)
		Narration: Account allocation at year end at 30/06/2015				
26/02/2015	300615	Closing Journal - Cash			22.98	(163.33)
		Narration: Account allocation at year end at 30/06/2015				
26/03/2015	300615	Closing Journal - Cash			22.98	(186.31)
		Narration: Account allocation at year end at 30/06/2015				
28/04/2015	300615	Closing Journal - Cash			22.98	(209.29)
		Narration: Account allocation at year end at 30/06/2015				
26/05/2015	300615	Closing Journal - Cash			22.98	(232.27)
		Narration: Account allocation at year end at 30/06/2015				
26/06/2015	300615	Closing Journal - Cash			22.98	(255.25)
		Narration: Account allocation at year end at 30/06/2015				
30/06/2015	300615	Closing Journal - Cash			70.47	(325.72)
		Narration: Members profits tax allocation at 30/06/2015				
502/130		<u>Life Insurance Premiums - Preserved/Taxable</u>				
01/07/2014		Opening Balance				1,468.17
01/07/2014	010714	Journal - Cash			1,468.17	0.00
		Narration: Fund ledger balance forward at 01/07/2014				
28/07/2014	300615	Closing Journal - Cash		133.67		133.67
		Narration: Account allocation at year end at 30/06/2015				
26/08/2014	300615	Closing Journal - Cash		133.67		267.34
		Narration: Account allocation at year end at 30/06/2015				
26/09/2014	300615	Closing Journal - Cash		133.67		401.01
		Narration: Account allocation at year end at 30/06/2015				

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28/10/2014	300615	Closing Journal - Cash		133.67		534.68
		Narration: Account allocation at year end at 30/06/2015				
26/11/2014	300615	Closing Journal - Cash		133.67		668.35
		Narration: Account allocation at year end at 30/06/2015				
29/12/2014	300615	Closing Journal - Cash		133.67		802.02
		Narration: Account allocation at year end at 30/06/2015				
27/01/2015	300615	Closing Journal - Cash		133.67		935.69
		Narration: Account allocation at year end at 30/06/2015				
26/02/2015	300615	Closing Journal - Cash		153.19		1,088.88
		Narration: Account allocation at year end at 30/06/2015				
26/03/2015	300615	Closing Journal - Cash		153.19		1,242.07
		Narration: Account allocation at year end at 30/06/2015				
28/04/2015	300615	Closing Journal - Cash		153.19		1,395.26
		Narration: Account allocation at year end at 30/06/2015				
26/05/2015	300615	Closing Journal - Cash		153.19		1,548.45
		Narration: Account allocation at year end at 30/06/2015				
26/06/2015	300615	Closing Journal - Cash		153.19		1,701.64
		Narration: Account allocation at year end at 30/06/2015				
604	<u>Westpac Self Super Online ***9667</u>					
01/07/2014		Opening Balance				0.00
605	<u>Westpac DIY Super Working Account ***4642</u>					
01/07/2014		Opening Balance				6,970.83
02/07/2014	1	Bank Statement			1.00	6,969.83
16/07/2014	1	Bank Statement		155.51		7,125.34
		Narration: spdr share - wrong				
16/07/2014	1	Bank Statement		155.51		7,280.85
		Narration: spdr share - wrong				
28/07/2014	1	Bank Statement			203.66	7,077.19
31/07/2014	1	Bank Statement		1.50		7,078.69
26/08/2014	1	Bank Statement			203.66	6,875.03
29/08/2014	1	Bank Statement		1.40		6,876.43
29/08/2014	1	Bank Statement			186.00	6,690.43
		Narration: land tax, water 2/7				
29/08/2014	1	Bank Statement			138.68	6,551.75
		Narration: council rate hopkins 2/7				
29/08/2014	1	Bank Statement			138.60	6,413.15
		Narration: council rate davis 2/7				
01/09/2014	1	Bank Statement			3.00	6,410.15
19/09/2014	1	Bank Statement			390.47	6,019.68
		Narration: esl 2/7				
26/09/2014	1	Bank Statement			203.66	5,816.02
30/09/2014	1	Bank Statement		1.36		5,817.38
01/10/2014	1	Bank Statement			1.00	5,816.38
28/10/2014	1	Bank Statement			203.66	5,612.72
31/10/2014	1	Bank Statement		1.23		5,613.95
26/11/2014	1	Bank Statement			203.66	5,410.29
28/11/2014	1	Bank Statement		1.07		5,411.36
12/12/2014	1	Bank Statement		371.43		5,782.79
		Narration: woodsmede lease				
29/12/2014	1	Bank Statement			203.66	5,579.13
31/12/2014	1	Bank Statement		1.26		5,580.39
27/01/2015	1	Bank Statement			203.66	5,376.73
29/01/2015	1	Bank Statement			355.00	5,021.73

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Narration: audit ins						
30/01/2015	1	Bank Statement		1.13		5,022.86
26/02/2015	1	Bank Statement			234.81	4,788.05
Narration: Bank Statement Posting						
27/02/2015	1	Bank Statement		0.96		4,789.01
26/03/2015	1	Bank Statement			234.81	4,554.20
Narration: Bank Statement Posting						
31/03/2015	1	Bank Statement		1.04		4,555.24
02/04/2015	1	Bank Statement			447.03	4,108.21
28/04/2015	1	Bank Statement			234.81	3,873.40
Narration: Bank Statement Posting						
30/04/2015	1	Bank Statement		0.84		3,874.24
01/05/2015	1	Bank Statement			1.00	3,873.24
26/05/2015	1	Bank Statement			234.81	3,638.43
Narration: Bank Statement Posting						
29/05/2015	1	Bank Statement		0.76		3,639.19
10/06/2015	1	Bank Statement			1,000.00	2,639.19
Narration: chq200033						
26/06/2015	1	Bank Statement			234.81	2,404.38
Narration: Bank Statement Posting						
30/06/2015	1	Bank Statement		0.65		2,405.03
606	<u>Westpac DIY Super Savings Account ***4650</u>					
01/07/2014		Opening Balance				46,189.36
31/07/2014	2	Bank Statement		105.91		46,295.27
29/08/2014	2	Bank Statement		99.31		46,394.58
30/09/2014	2	Bank Statement		109.82		46,504.40
31/10/2014	2	Bank Statement		106.64		46,611.04
28/11/2014	2	Bank Statement		96.54		46,707.58
31/12/2014	2	Bank Statement		114.01		46,821.59
30/01/2015	2	Bank Statement		103.90		46,925.49
27/02/2015	2	Bank Statement		94.94		47,020.43
31/03/2015	2	Bank Statement		100.99		47,121.42
30/04/2015	2	Bank Statement		94.88		47,216.30
29/05/2015	2	Bank Statement		86.73		47,303.03
30/06/2015	2	Bank Statement		91.23		47,394.26
670	<u>Rent Receivable</u>					
01/07/2014		Opening Balance				338.00
12/12/2014	1	Bank Statement			371.43	(33.43)
Narration: woodsmede lease						
30/06/2015	5	Journal - Cash		33.43		0.00
Narration: rent receivable shift to sundry creditors						
675	<u>Rollover Amount Receivable from J Barbaro & Sons Staff Super Fund</u>					
01/07/2014		Opening Balance				140,963.00
680	<u>Sundry Debtors</u>					
01/07/2014		Opening Balance				0.00
30/06/2015	8	Journal - Cash		1,275.96		1,275.96
Narration: debtor/creditor shiftover						
772	<u>Real Estate Properties (Australian)</u>					
772/001	<u>Davis and Hopkins Street, Wingfield (26%)</u>					

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FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL
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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
01/07/2014		Opening Balance	1.0000			195,000.00
			----- 1.0000			
850		<u>Income Tax Payable</u>				
850/001		<u>Income Tax Payable</u>				
01/07/2014		Opening Balance				(709.00)
02/04/2015	3	Journal - Cash		321.00		(388.00)
		Narration: fsm sf 2013 tax paid by j barb sf				
30/06/2015	7	Journal - Cash			259.00	(647.00)
870		<u>Deferred Tax Liability</u>				
01/07/2014		Opening Balance				536.70
30/06/2015	300615	Closing Journal - Tax -		534.60		1,071.30
		Narration: PDIT entry at 30/06/2015				
880		<u>Sundry Creditors</u>				
01/07/2014		Opening Balance				(2,646.82)
16/07/2014	1	Bank Statement			155.51	(2,802.33)
		Narration: spdr share - wrong				
16/07/2014	1	Bank Statement			155.51	(2,957.84)
		Narration: spdr share - wrong				
02/04/2015	1	Bank Statement		447.03		(2,510.81)
		Narration: j barb sf 2013 tax paid by fsm sf				
02/04/2015	3	Journal - Cash			321.00	(2,831.81)
		Narration: fsm sf 2013 tax paid by j barb sf				
10/06/2015	1	Bank Statement		1,000.00		(1,831.81)
		Narration: babraro sf				
30/06/2015	4	Journal - Cash		4,851.60		3,019.79
		Narration: rent adj.				
30/06/2015	4	Journal - Cash			1,086.19	1,933.60
		Narration: rates & taxes adj.				
30/06/2015	4	Journal - Cash			624.21	1,309.39
		Narration: insurance adj.				
30/06/2015	5	Journal - Cash			33.43	1,275.96
		Narration: rent receivable shift to sundry creditors				
30/06/2015	8	Journal - Cash			1,275.96	0.00
		Narration: debtor/creditor shiftover				
888		<u>Accrued Expenses</u>				
30/06/2015	6	Journal - Cash			2,530.00	(2,530.00)
		Narration: 2014 accounting fee				
30/06/2015	6	Journal - Cash			1,320.00	(3,850.00)
		Narration: 2014 audit fee - estimate				
890		<u>Other Creditors</u>				
01/07/2014		Opening Balance				(4,400.00)
999		<u>SUSPENSE</u>				
		Total Debits:		\$176,850.24		
		Total Credits:		\$176,850.24		
		Current Year Profit/(Loss):		\$(3,564.12)		