

ROOD INVESTMENTS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Rood, Jeffrey - Accumulation (ROOJEF00001A)</u>					
08/08/2019	Rates July - Sept 2019 - paid personally			598.41	598.41 CR
08/11/2019	Rates Oct - Dec 2019 - paid personally			587.90	1,186.31 CR
04/12/2019	ASIC levy - paid personally			54.00	1,240.31 CR
22/12/2019	CGU insurance premium - paid personally			1,761.79	3,002.10 CR
31/12/2019	Click Energy elec - paid personally , incl \$200 Govt credit			532.22	3,534.32 CR
10/02/2020	Rates Jan - March 2020 - paid personally			566.60	4,100.92 CR
12/02/2020	HFB ASIC review fee invoice - paid personally			220.00	4,320.92 CR
12/03/2020	Remitter=ATO Ref=ATO009000011867081 - no docs on ATO portal for Jeff or the super fund - we believe this is a government co-contribution for the 2018FY			500.00	4,820.92 CR
11/05/2020	DEPOSIT-OSKO PAYMENT 2633923 JEFFREY ROOD Rates 46 Gordon Rates May			75.00	4,895.92 CR
01/06/2020	2019FY accounting fee - paid personally			1,639.00	6,534.92 CR
11/06/2020	Rates April - June 2020 - paid personally			576.12	7,111.04 CR
17/06/2020	2019FY tax liability - paid personally			259.00	7,370.04 CR
				7,370.04	7,370.04 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2020 @ \$235,000.000000 (Exit) - 1.000000 Units on hand (ROOJ1)		5,287.03		5,287.03 DR
			5,287.03		5,287.03 DR
Interest Received (25000)					
<u>Westpac DIY Super Working A/c 251 (WBC234251)</u>					
31/07/2019	Interest Paid			0.01	0.01 CR
				0.01	0.01 CR
Other Investment Income (26500)					
<u>Other Income - Non Assessable (OTHERINCOME-NON.ASS)</u>					
31/12/2019	Click Energy elec - paid personally , incl \$200 Govt credit			200.00	200.00 CR
				200.00	200.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
01/06/2020	2019FY accounting fee - paid personally		1,089.00		1,089.00 DR
			1,089.00		1,089.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
12/02/2020	HFB ASIC review fee invoice - paid personally		220.00		220.00 DR
			220.00		220.00 DR

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<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
17/06/2020	2019FY tax liability - paid personally		259.00		259.00 DR
			259.00		259.00 DR
<u>Auditor's Remuneration (30700)</u>					
<u>Auditor's Remuneration (30700)</u>					
01/06/2020	2019FY accounting fee - paid personally		550.00		550.00 DR
			550.00		550.00 DR
<u>ASIC Fees (30800)</u>					
<u>ASIC Fees (30800)</u>					
04/12/2019	ASIC levy - paid personally		54.00		54.00 DR
			54.00		54.00 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		371.55		371.55 DR
			371.55		371.55 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
08/08/2019	System Member Journals		508.65		508.65 DR
08/11/2019	System Member Journals		499.71		1,008.36 DR
04/12/2019	System Member Journals		45.90		1,054.26 DR
22/12/2019	System Member Journals		1,497.52		2,551.78 DR
31/12/2019	System Member Journals		452.39		3,004.17 DR
10/02/2020	System Member Journals		481.61		3,485.78 DR
12/02/2020	System Member Journals		187.00		3,672.78 DR
12/03/2020	System Member Journals		500.00		4,172.78 DR
11/05/2020	System Member Journals		63.75		4,236.53 DR
01/06/2020	System Member Journals		1,393.15		5,629.68 DR
11/06/2020	System Member Journals		489.70		6,119.38 DR
17/06/2020	System Member Journals		220.15		6,339.53 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			7,259.02	919.49 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		658.96		260.53 CR
			6,998.49	7,259.02	260.53 CR
<u>Opening Balance (50010)</u>					
<u>(Opening Balance) Rood, Jeffrey - Accumulation (ROOJEF00001A)</u>					
01/07/2019	Opening Balance				235,061.94 CR
01/07/2019	Close Period Journal			4.77	235,066.71 CR
				4.77	235,066.71 CR
<u>Contributions (52420)</u>					
<u>(Contributions) Rood, Jeffrey - Accumulation (ROOJEF00001A)</u>					
01/07/2019	Opening Balance				8,882.50 CR
01/07/2019	Close Period Journal		8,882.50		0.00 DR
08/08/2019	System Member Journals			598.41	598.41 CR

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08/11/2019	System Member Journals			587.90	1,186.31 CR
04/12/2019	System Member Journals			54.00	1,240.31 CR
22/12/2019	System Member Journals			1,761.79	3,002.10 CR
31/12/2019	System Member Journals			532.22	3,534.32 CR
10/02/2020	System Member Journals			566.60	4,100.92 CR
12/02/2020	System Member Journals			220.00	4,320.92 CR
12/03/2020	System Member Journals			500.00	4,820.92 CR
11/05/2020	System Member Journals			75.00	4,895.92 CR
01/06/2020	System Member Journals			1,639.00	6,534.92 CR
11/06/2020	System Member Journals			576.12	7,111.04 CR
17/06/2020	System Member Journals			259.00	7,370.04 CR
			8,882.50	7,370.04	7,370.04 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Rood, Jeffrey - Accumulation (ROOJEF00001A)

01/07/2019	Opening Balance				8,877.73 DR
01/07/2019	Close Period Journal			8,877.73	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		7,259.02		7,259.02 DR
			7,259.02	8,877.73	7,259.02 DR

Income Tax (53330)

(Income Tax) Rood, Jeffrey - Accumulation (ROOJEF00001A)

30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			658.96	658.96 CR
				658.96	658.96 CR

Contributions Tax (53800)

(Contributions Tax) Rood, Jeffrey - Accumulation (ROOJEF00001A)

08/08/2019	System Member Journals		89.76		89.76 DR
08/11/2019	System Member Journals		88.19		177.95 DR
04/12/2019	System Member Journals		8.10		186.05 DR
22/12/2019	System Member Journals		264.27		450.32 DR
31/12/2019	System Member Journals		79.83		530.15 DR
10/02/2020	System Member Journals		84.99		615.14 DR
12/02/2020	System Member Journals		33.00		648.14 DR
11/05/2020	System Member Journals		11.25		659.39 DR
01/06/2020	System Member Journals		245.85		905.24 DR
11/06/2020	System Member Journals		86.42		991.66 DR
17/06/2020	System Member Journals		38.85		1,030.51 DR
			1,030.51		1,030.51 DR

Bank Accounts (60400)

Westpac DIY Super Working A/c 251 (WBC234251)

01/07/2019	Opening Balance				66.71 DR
31/07/2019	Interest Paid		0.01		66.72 DR
12/03/2020	Remitter=ATO Ref=ATO009000011867081 - no docs on ATO portal for Jeff or the super fund - we believe this is a government co-contribution for the 2018FY		500.00		566.72 DR
11/05/2020	WITHDRAWAL MOBILE 7741164			576.12	9.40 CR

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11/05/2020	BPAY REDLAND CO Rates 46 Gordon DEPOSIT-OSKO PAYMENT 2633923 JEFFREY ROOD Rates 46 Gordon Rates May		75.00		65.60 DR
			575.01	576.12	65.60 DR

Sundry Debtors (68000)

Sundry Debtors (68000)

31/12/2019	Click Energy elec - paid personally , incl \$200 Govt credit		112.13		112.13 DR
			112.13		112.13 DR

Real Estate Properties (Australian - Residential) (77200)

48 Gordon Road, MACLEAY ISLAND (ROOJ1)

01/07/2019	Opening Balance	1.00			235,000.00 DR
08/08/2019	Rates July - Sept 2019 - paid personally	0.00	598.41		235,598.41 DR
08/11/2019	Rates Oct - Dec 2019 - paid personally	0.00	587.90		236,186.31 DR
22/12/2019	CGU insurance premium - paid personally	0.00	1,761.79		237,948.10 DR
31/12/2019	Click Energy elec - paid personally , incl \$200 Govt credit	0.00	620.09		238,568.19 DR
10/02/2020	Rates Jan - March 2020 - paid personally	0.00	566.60		239,134.79 DR
11/05/2020	WITHDRAWAL MOBILE 7741164 BPAY REDLAND CO Rates 46 Gordon	0.00	576.12		239,710.91 DR
11/06/2020	Rates April - June 2020 - paid personally	0.00	576.12		240,287.03 DR
30/06/2020	Revaluation - 30/06/2020 @ \$235,000.000000 (Exit) - 1.000000 Units on hand			5,287.03	235,000.00 DR
		1.00	5,287.03	5,287.03	235,000.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

17/06/2020	2019FY tax liability - paid personally				0.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			371.55	371.55 CR
			0.00	371.55	371.55 CR

Total Debits: 37,975.27

Total Credits: 37,975.27